



**BERWYN TOWNSHIP
PUBLIC HEALTH DISTRICT BOARD**

**REGULAR MEETING
July 29, 2024 | 4:00 PM**

NOTICE OF PUBLIC MEETING – PLEASE READ

The Berwyn Public Health District Board will conduct meetings in person at 6600 W. 26th Street, Berwyn. Any person wishing to submit comments for the Open Forum for this meeting may do so by 3:00 PM on the meeting date to Health Board Secretary Jacqueline Pereda at 6600 West 26th Street, Berwyn, IL 60402, email jacquelinepereda@berwynassessor.org, or 708-765-4519. Please request that your comments become part of the Board Meeting Record.

BERWYN PUBLIC HEALTH DISTRICT BOARD

REGULAR MEETING AGENDA

Monday, July 29, 2024 | 4:00 PM

1. ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. OPEN FORUM
4. APPROVAL OF MINUTES
 - A. Regular Meeting on June 10, 2024
 - B. Public Hearing on June 10, 2024
 - C. Joint Special Meeting on June 25, 2024
5. STAFF REPORT UPDATES
 - A. Clinic Activity – June 2024
 - B. Sanitation Activity – June 2024
 - C. Vital Statistics Activity – June 2024
6. APPROVAL OF BILLS PAYABLE & PAYROLL – June 2024
7. STATEMENT OF RECEIPTS & DISBURSEMENTS
8. CORRESPONDENCE
9. OLD BUSINESS
 - A. Electronic Medical Record Project Update – Avila
 - B. Review & Approve Addendum to 2024 Health Fitness Community Health Improvement Program Application from St. Leonard requesting additional funding – Pereda
 - C. Deferred Item (6/2024) Review & Approve 2024 Health Fitness Community Health Improvement Program Applications from St. Leonard School in the amount of \$16,797 – Pereda
 - D. Deferred Item (6/2024): Pediatric Services Program – Paul
 - E. Deferred Item (4/2024): Residential Flood Mitigation – Avila
 - F. Deferred Item (5/2024): Election of Officers – Avila
10. NEW BUSINESS
 - A. Review & Approve Public Health District's Annual Financial Report Draft for the Fiscal Year Ended March 31, 2024 – Eagan
 - B. Review & Approve NBPD's Corrida del Mariachi 5K/Walk on Saturday 17, 2024 – Avila
11. ADJOURNMENT



AGENDA ITEM SUMMARY

AGENDA ITEM: **4**

TITLE	Approval of Minutes
MEETING DATE	July 29, 2024
SUBMITTED BY	Jacqueline Pereda, Health Board Secretary

SUMMARY	
ATTACHMENTS	
Attachments: 4-A. Regular Meeting on June 10, 2024 4-B. Public Hearing on June 10, 2024 4-C. Joint Special Meeting on June 25, 2024	

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



4A

BERWYN TOWNSHIP PUBLIC HEALTH DISTRICT MEETING MINUTES

MEETING TYPE

☒ REGULAR MEETING ☐ SPECIAL MEETING ☐ BUDGET WORKSHOP ☐ DECENNIAL COMMITTEE
☐ OTHER _____

DAY AND DATE

June 10th, 2024

TIME

4:09 PM

LOCATION

6600 W. 26TH STREET, 1ST FLOOR CONFERENCE ROOM

BOARD MEMBERS / ATTENDEES REQUESTED

PRESENT

ABSENT

David J. Avila, Health Board President

x

Margaret Paul, Health Board Treasurer

x

Jacqueline Pereda, Health Board Secretary

x

Brian Eagan, Accountant

x

Larry Zdarsky, Attorney

x

Jessica Aquino Rodriguez, Operations Manager

x

Call to Order/Roll Call: Avila called the Berwyn Township Health Department Regular meeting to Order at 4:09 p.m. Secretary Jacqueline Pereda, Treasurer Margaret Paul and Supervisor David Avila were present on the Call of the Roll. Township Attorney, Larry Zdarsky, Operations Manager Jessica Rodriguez, and Accountant Brian Eagan were also in attendance.

4-A: Avila made the motion, seconded by Paul, to approve the Amended Regular Meeting Minutes of the March 11, 2024, as submitted. The motion passed by a unanimous voice vote.

4-B: Avila made the motion, seconded by Paul, to approve the Amended Regular Meeting Minutes of April 16, 2024, as submitted. The motion passed by a unanimous voice vote.

4-C: Avila made the motion, seconded by Pereda, to approve the Regular Meeting Minutes of May 13, 2024, as submitted. The motion passed by a unanimous voice vote.

4-D: Avila made the motion, seconded by Pereda to approve the Budget committee meeting on May 13, 2024, as submitted. The motion passed by a unanimous voice vote.

New Business:

10-A: Discuss, Review & Approve Health Fitness Community Health Improvement Program

Applications: Paul made the motion seconded by Pereda, to move up line item 10-A. The motion passed by a unanimous voice vote.

Paul made the motion, seconded by Pereda, to approve the 2024 Fitness Equipment Grant Application for Berwyn Blazers FC., in the amount of \$4,900.00. The motion passed unanimous on the call of the roll.

Avila made the Motion, seconded by Pereda, to approve the 2024 Fitness Equipment Grant Application for St. Leonard School in the amount of \$38,000.00. The motion passed unanimous on the call of the roll. Further, Paul made the motion, seconded by Avila, to defer the 2024 Fitness Equipment Grant application in

the amount of \$16,797.00 from St. Leonard School, to defer the item to legal and to the July 29, 2024, meeting. The motion passed by a unanimous voice vote.

Staff Reports:

5-A: Clinic Activity: Paul made the motion seconded by Pereda, to accept the Clinical Activity report for May 2024 as submitted. The motion carried by a unanimous voice vote.

5-B: Sanitation Activity: Paul made the motion seconded by Pereda to accept the report for May 2024 as submitted. The motion carried by a unanimous voice vote.

5-C: Vital Statistics Activity: Paul made the motion seconded by Pereda, to accept the Vital Statistics report as submitted and deposit monies in the amount of \$2,278.00 in the appropriate fund. The motion passed unanimous on the call of the roll.

6. Bills Payable & Payroll: Avila made the motion, seconded by Paul to have the bills and payable and payroll for May 2024 as submitted in the amount of \$79,054.65. The motion passed unanimous on the call of the roll.

7. Statement of Receipt & Disbursements-May 2024: Avila made the motion, seconded by Paul that the statements will be accepted and filed for audit. Avila marked the item as informational by Order of the chair. The motion carried by a unanimous voice vote.

8. Correspondence: A letter from the Berwyn Police Department thanking the Berwyn Health District for the CPR kits was recognized. This item is marked as informational.

Old Business:

9-A: Review and Approve Ebenezer Youth Family Development Initiative: Avila made the motion seconded by Pereda, to defer this item generally. The motion carried by a unanimous voice vote.

9-B: Residential Flood Mitigation: Paul made the motion seconded by Pereda, to defer this item to July 29, 2024, meeting. The motion carried by a unanimous voice vote.

9-C: Election of Officers: Paul made the motion that the officers remain the same for 2024-2025, and Paul motion dies for a lack of second. Avila made the motion seconded by Pereda, to defer this item to July 29, 2024, meeting. The motion carried by a unanimous voice vote.

9-D: Multi-Use Athletic Field & Walkway: Review and Approve Intergovernmental Cooperation Agreement Between City of Berwyn, Health District and Berwyn Township: Avila made the motion seconded by Pereda, to approve the Intergovernmental Cooperation Agreement for Multipurpose Sport Field & Walkway between the City of Berwyn, the Berwyn Health District and the Township of Berwyn. The motion passed by Avila and Pereda voting AYE. Paul voting NAY.

New Business:

10-B: Pediatric Services Program: Paul made the Motion, seconded by Pereda to defer this item to the July 29, 2024, meeting. The motion passed unanimous on the call of the roll.

10-C: Berwyn Public Health District Budget & Appropriation Ordinance for the Fiscal Year Beginning April 1, 2024 and ending March 31, 2025: Avila made the Motion, seconded by Pereda, to approve the Berwyn Public Health District Budget & Appropriation Ordinance for the fiscal year beginning April 1, 2024 and ending March 31, 2025, and accept and place on file with coordinates on the way to passage and authorize the appropriate corporate authorities to affix their signatures thereto and file with the appropriate agencies. The motion passed unanimous on the call of the roll.

10-D: Review & Approve Gun Lock Distribution Events: Paul made the Motion, seconded by Pereda to authorize \$500.00, for the cost of printing and/or inserts. The motion passed unanimous on the call of the roll.

10-E: Review & Approve Resolution of Lodge, Association or Other Similar Organization: Paul made the Motion, seconded by Avila, to adopt the resolution to the Republic Bank for the money market account for the Berwyn Public Health District as submitted and direct the corporate authorities to affix the necessary signatures and send it on its way to passage. The motion passed unanimous on the call of the roll.

10-F: Review & Approve 2024 Sunday Market & Community: Avila made the motion, seconded by Pereda to authorize \$31,000.00 for the 2024 Sunday Markets and the 2024 Community Health & Resource Fair. The motion passed unanimous on the call of the roll.

10-G: 2024 Juneteenth Freedom Day Sponsorship: Paul made the motion, seconded by Pereda to authorize and sponsor \$125.00 for the 2024 Juneteenth Spirit Fest. The motion passed unanimous on the call of the roll.

10-H: Review & Approve Sponsorship to Combined Veterans of Berwyn Summer BBQ & Picnic: Avila made the motion, seconded by Paul to authorize and sponsor \$100.00 to the Combined Veterans of Berwyn Summer BBQ & Picnic. The motion passed unanimous on the call of the roll.

10-I: Review & Approve Senior Ice Cream Social Event: Avila made the motion, seconded by Pereda to authorize and sponsor \$100.00 to the City of Berwyn's Senior Ice Cream Social. The motion passed unanimous on the call of the roll

11. Adjournment: Avila made the Motion, seconded by Pereda to adjourn the meeting. The Motion passed by a unanimous voice vote. The meeting adjourned by 5:30 p.m.

Respectfully Submitted,

Jacqueline Pereda
Health Board Secretary



4B

BERWYN TOWNSHIP PUBLIC HEALTH DISTRICT MEETING MINUTES

MEETING TYPE			
<input type="checkbox"/> REGULAR MEETING	<input type="checkbox"/> SPECIAL MEETING	<input type="checkbox"/> BUDGET WORKSHOP	<input type="checkbox"/> DECENNIAL COMMITTEE
<input checked="" type="checkbox"/> OTHER:	<u>Public Hearing</u>		

DAY AND DATE	TIME	LOCATION
June 10, 2024	3:46 PM	6600 W. 26 TH STREET, 1 ST FLOOR CONFERENCE ROOM

BOARD MEMBERS / ATTENDEES REQUESTED	PRESENT	ABSENT
David J. Avila, Health Board President	x	
Margaret Paul, Health Board Treasurer	x	
Jacqueline Pereda, Health Board Secretary	x	
Brian Eagan, Accountant	x	
Larry Zdarsky, Attorney	x	
Jessica Aquino Rodriguez, Operations Manager	x	

Call to Order: Health Board Treasurer Paul called the Hearing for the proposed Budget and Appropriation Ordinance for the Berwyn Public Health District for Fiscal year beginning April 1, 2024, and ending March 31, 2025, to Order at 3:46 p.m.

Presentation of Proof of Publication: Treasurer Paul presented the Certificate of Publication from the Lawndale News showing that the Notice of Public Hearing was published in the local paper on May 2, 2024, in accordance with state law. A copy of the Certificate of Publication was placed into the record. It is also affirmed that the Notice and Agenda for the Public Hearing were posted for public viewing at the Berwyn Township place of business, located at 6600 W. 26th Street, Berwyn, Illinois 60402 for 30 days preceding the Hearing.

Presentation of the Budget and Appropriation Ordinance: Treasurer Paul stated for the record that during the 30 days prior to the hearing, she did not receive any requests from the public asking for a copy of the tentative Budget and Appropriation Ordinance for the fiscal year beginning April 1, 2024, and ending March 31, 2025.

Public Comment: There was no public comment.

Adjournment: Supervisor Avila adjourned the meeting at 3:56 p.m. at the conclusion of the business at hand.

Respectfully Submitted,

Jacqueline Pereda
Health Board Secretary



4C

**Berwyn Township Board of Trustees
Minutes of the Joint Special Meeting – June 25, 2025
With Berwyn Public Health District**

COPY

This Joint Special Meeting for Berwyn Township and Berwyn Township Public Health District was called for the following purposes:

- 1: Review and approve a Multi-use Athletic Field and Walkway proposal and vote on an Intergovernmental Agreement among the Berwyn Public Health District ("BPHD"), Berwyn Township and the City of Berwyn; and
- 2: Review and Approve a Resolution of Lodge, Association, or Other Similar Organization by both the Township and BPHD to open separate Money Market accounts with Republic Bank of Chicago.

This was a joint Special Meeting with members of the Berwyn Public Health District participating to allow BPHD members Margaret Paul and Jacqueline Pareda to discuss the topic along with Township Board members. The Joint Special Meeting was called by Supervisor Avila and originally scheduled for June 17, 2024. Supervisor Avila rescheduled the Joint Special Meeting for June 25, 2025 at 6:00 p.m.

1. Roll Call

Berwyn Township: Township Supervisor and BPHD President David Avila called the Joint Special Meeting to order at 6:05 p.m. Town Clerk Paul called the roll. The following Town board members were present for the meeting: Avila, Ambriz, Espinoza, and Miranda. Trustee Miranda made the motion, seconded by Trustee Ambriz, to allow Trustee Zapata to participate remotely due to work requirements. The motion passed by a unanimous voice vote. Trustee Zapata was connected by telephone and participated in the meeting.

BPHD: Town Assessor Jacqueline Pareda (Secretary of BPHD) called the roll for BPHD members. BPHD President Avila and BPHD Treasurer Paul answered Present on the call of the roll.

BPHD / Town attorney Zdarsky was also present for the meeting. Berwyn resident Lisa Polderman also attended the meeting.

2. Pledge of Allegiance: The attendees rose and recited the Pledge of Allegiance.

3. Open Forum: Supervisor Avila invited anyone to speak for Open Forum. Berwyn Resident Lisa Polderman asked why the Special Meeting was being called since she could not find information about the topic of the meeting posted on the Town website. Supervisor Avila advised her about the purpose of the meeting.

BPHD Treasurer Paul made the motion, seconded by Pareda, to bring forward agenda item #5. The motion passed by a unanimous voice vote from the Town Board members and BPHD Board members.

5. Review and Approve Resolution of Lodge, Association, or Other Similar Organization:

Clerk's Note: Both BPHD and Township had identical resolutions to allow the opening of Republic Bank Money Market accounts by their respective boards. The Resolutions were on the Special Meeting agenda because the Resolutions appearing on both the BPHD and Town June Regular Meeting agendas showed irregularities in that the proposed Resolutions already showed copied signatures of the principals. The original signatures had been placed on similar Resolutions passed during prior meetings to open the initial Republic Bank accounts. The irregularity had not been discovered by the BPHD board during the June Regular meeting when BPHD board members voted in favor of adopting the Resolution for the Money Market account. The irregularity in the Resolution on the Township June agenda was discovered during their June Regular Meeting. The Town board voted to defer the item to the Joint Special meeting at the time.



Berwyn Township Board of Trustees
Minutes of the Joint Special Meeting – June 25, 2025
With Berwyn Public Health District

Paul made the motion, seconded by Pareda, to adopt the revised Republic Bank Resolution as presented and direct the Corporate Authorities to affix the necessary signatures and send it on its way to passage. The motion passed with Avila, Pareda, and Paul voting AYE.

Township Action: Township Trustee Miranda made the motion, seconded by Supervisor Avila, to adopt the revised Republic Bank Resolution as presented, direct the Corporate Authorities to affix the necessary signatures and send it on its way to passage. The motion passed on the call of the roll with Avila, Ambriz, Espinoza, Miranda, and Zapata voting Aye.

4. Review and Approve Multi-Use Athletic Field and Walkway Proposal and Intergovernmental Cooperative Agreement between City of Berwyn, Health District, and Berwyn Township

Clerk's Note: This item was put on the Joint Special Meeting agenda due to an error by Town staff providing an incorrect draft IGA in the meeting materials for consideration by both the BPHD and Township at the June Regular Meetings. The discrepancy between the IGA received for consideration and the correct IGA draft was not discovered until after BPHD had already voted on the IGA. Township members were made aware of the discrepancy during their June meeting and voted to defer action to the Joint Special Meeting.

Town Clerk / BPHD Treasurer Paul was recognized. She expressed her position against the participation by BPHD and Township in the proposed sports field and intergovernmental agreement (IGA) with the City of Berwyn. She warned the board members that it was doubtful that the City of Berwyn planned to put the proposed project out for bid; elaborating on the contract language that, in her opinion, allowed the City to use a cooperative purchasing agreement as expressed in Article II, par. 8 thus bypassing the bid process. Mr. Zdarsky, who drafted the IGA, explained that in his opinion the proposed project would have to go out for bid. Discussion ensued.

Clerk Paul distributed copies of a Freedom of Information Act records request submitted by Trustee Ambriz to the City of Berwyn. The FOIA response showed that the City had already received proposals for artificial turf, lighting, and site development through cooperative purchasing vendors vetted by Sourcewell. Sourcewell "provides predetermined preferential pricing through approved vendors".

Paul explained the mental health program that BPHD Medical Director Dr. Wainer was working to fund. She contended that the \$100,000,000 from BPHD would be better served going toward the children's mental health program. A lengthy discussion ensued about the State of Illinois grant pending for BPHD in the amount of \$250,000. Trustee Ambriz stated that the 708 Mental Health Board had awarded BPHD \$25,000 for the mental health program. She stated those funds were diverted from being awarded to other not-for-profit applicants serving the Berwyn Community.

Paul asked the members to review several sections of the proposed IGA including the length of the contract (Perpetual with a 20-year period before either party could terminate) and the responsibility of both BPHD and Township to pay undisclosed amounts annually for vague "programs and services". Paul provided copies of the City of Berwyn 2024 Budget – Recreation Department and 2023 Treasurer's Report and stated that neither document could show how much the City's Recreation Department spent on "programs and services" to adequately estimate what the Town and BPHD's continuing annual obligations would be. She argued that the IGA terms allowed that any revenue derived from the field would lessen the obligation of the City of Berwyn benefitting the city and not relieving either BPHD or Township's annual financial commitment to fund continuing undefined costs.



**Berwyn Township Board of Trustees
Minutes of the Joint Special Meeting – June 25, 2025
With Berwyn Public Health District**

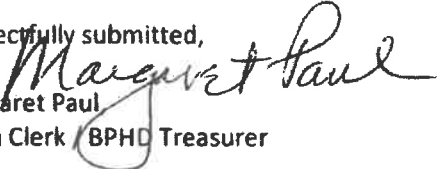
BPHD President Avila made the motion, seconded by BPHD Secretary Pareda, to reconsider the prior BPHD board approval of the May draft IGA during its June Regular Meeting. The motion passed by a unanimous voice vote.

BPHD President Avila made the motion, seconded by Secretary Pareda, to approve the June 2024 Intergovernmental Cooperation Agreement for Multi-purpose Sport Field and Walkway and authorize up to ONE MILLION DOLLARS (\$1,000,000.00) for the initial contribution. The motion passed with Avila and Pareda voting AYE. Paul voted NAY.

Supervisor Avila then made the motion, seconded by Trustee Miranda, to approve the June 2024 Intergovernmental Cooperation Agreement for Multi-purpose Sport Field and Walkway and authorize up to FIVE HUNDRED THOUSAND DOLLARS (\$500,000.00) for the initial contribution. The motion passed with Avila, Espinosa, and Miranda voting AYE. Trustees Ambriz and Zapata voted NAY.

Thereafter, Avila made the motion, seconded by Miranda, to adjourn the Joint Special Meeting. The motion passed by a unanimous voice vote. The meeting adjourned at 6:45 p.m.

Respectfully submitted,


Margaret Paul
Town Clerk / BPHD Treasurer



AGENDA ITEM SUMMARY

AGENDA ITEM: **5-A**

TITLE	Clinic Activity
MEETING DATE	July 29, 2024
SUBMITTED BY	Bradford S. Wainer, D.O., Health Clinic Medical Director

SUMMARY

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

ATTACHMENTS

- Nursing Monthly Report - June 2024

ACTION PROPOSED

X	INFORMATION		DISCUSSION		REVIEW & APPROVAL
	OTHER				

NURSING MONTHLY REPORT

June 1-30, 2024

1. Monthly report organized, prepared and distributed at monthly Public Health meeting.
2. Residents of Berwyn continue to call needing to make appointments for immunizations, TB Tests, and guidance on Covid-19 guidelines as well as ensuring children are ready for upcoming school year registration requirements.
3. The Health District continues to offer saliva PCR Tests in the month of June 2024.
4. Refrigerator and Freezer temperatures recorded twice a day per VFC guidelines and also logged into I-CARE on Daily Basis and Clinic continues to download temperature data from the temperature data logger in vaccine room for record keeping per VFC guidelines.
5. Clinic continues to conduct regular counts of vaccine inventory.
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. We continue to ensure our inventory can meet demand and safety standards for use of Berwyn Residents.
8. Clinic continues working on its Berwyn Wellness Initiative which would address well needed services to underserved communities in the area.
9. Yoga in the Park continues to be hosted in the Lesak Park every Saturday until July 27th.
10. Clinic has received the date for future Wellness Wednesdays participants and is scheduling the events accordingly.
11. Clinic will be hosting a blood drive on July 11th from 3-7PM with Versiti.
12. We are accepting signups for the Loyola Mobile Unit days that will take place in July and August.
13. Staff participated in the Breast Cancer walk on June 29th.

Monthly Tracking:

Scheduled	37	Blood Pressure Check	0
Seen	29	TB Tests	20
Walk-ins	0	TB reads	18
Home Visits	0	Positive TB reads	0
No Call/No Show-		Flu Shots Total:	
Cancellations	5	Regular – Quad	1
Rescheduled	3	High Dose	0
New Patients	5	Nutrition Referrals	0
Established	24	School Physicals	
VFC	3	Referral	0
Title 19	2	Rx collection	6
Uninsured	1	Sharps collection	3
Under insured	0	Records Request	0
Lead Testing	0	Medical Loan	0
Hemoglobin	0	English	20
Adult Immunizations	3	Spanish	9

June Clinic Deposit: \$460.00

June Flu Deposit: \$0.00

Total Deposit: \$460.00

Yearly Tracking (April 2024 – March 2025):

Scheduled	95	Blood Pressure Check	0
Seen	83	TB Tests	34
Walk-ins	5	TB reads	32
Home Visits	0	Positive TB reads	0
No Call/No Show-		Flu Shots Total:	
Cancellations	13	Regular – Quad	3
Rescheduled	4	High Dose	0
New Patients	35	Nutrition Referrals	0
Established	48	School Physicals	
VFC	26	Referral	0
Title 19	14	Rx collection	6
Uninsured	12	Sharps collection	4
Under insured	0	Records Request	6
Lead Testing	0	Medical Loan	0
Hemoglobin	0	English	48
Adult Immunizations	6	Spanish	35

Fiscal Year Totals:

Clinic Deposit: \$1140.00

Flu Deposit: \$0.00

Total Deposit: \$1140.00



AGENDA ITEM SUMMARY

AGENDA ITEM: **5-B**

TITLE	Sanitation Activity
MEETING DATE	July 29, 2024
SUBMITTED BY	Sheri Leto, Inspector

SUMMARY	
Attached please find the monthly activity report for the Environmental Health & Safety Department.	
ATTACHMENTS	
<ul style="list-style-type: none">Sanitation Report - June 2024	

ACTION PROPOSED			
X	INFORMATION	DISCUSSION	REVIEW & APPROVAL
	OTHER		

1

MONTHLY RECAP

June 2024														
Company	Number	Street	Goals	Insp. Date	Insp.	Notes	NB	CI	VHR	HR	MR	LR	CF	TF
Carbone Pizzeria	6950-52	Windsor Avenue		6/26/24	CR		1			*				
AK Convience Store LLC	2140	Highland Ave		6/12/24	MK		1				*			
Happy Days Child Development	6304	W. 26th Street		6/7/24	SL			1						
Jump For Joy	7115	W. Roosevelt Road		6/7/24	SL			1						
La Parra	6710	Cermak Rd		6/6/24	MK				1					
Panera Bread	7050	Cermak Rd		6/6/24	MK				1					
The Garage Smokehouse and Bar	3202-06	Grove Avenue		6/20/24	MK				1					
Lalo's Restaurant	3011	Harlem Avenue		6/20/24	MK				1					
Connies Family Restaurant	3271	Harlem Avenue		6/18/24	MK				1					
Zacatacos IV, Inc.	3837	Harlem Avenue		6/18/24	MK				1					
Cigars & Stripes	6715	Ogden Avenue		6/5/24	MK				1					
Novi's Beef	6746	Ogden Avenue		6/12/24	MK				1					
El Meson Express	6831	Ogden Avenue		6/4/24	MK				1					
Slice Factory	6900	Ogden Avenue		6/4/24	MK				1					
Wok N' Roll Express	6969	Ogden Avenue		6/12/24	MK				1					
Mr. Submarine	7103	Ogden Avenue		6/13/24	MK				1					
N-Joy II Chop Suey	7140	Windsor Avenue		6/4/24	MK				1					
7-11 Store	6603	16th Street		6/4/24	MK					1				
Nuevo Poncitlan	6322	26th Street		6/6/24	MK					1				
Five Guys	7150	Cermak Road		6/5/24	MK					1				
Loyal Order of Moose # 424	3625	Harlem Avenue		6/11/24	MK					1				
Juice Vibe Bar	2137	Oak Park Avenue		6/28/24	SL					1				
La Michoacana and More	2707	Ridgeland Avenue		6/12/24	MK					1				
Burger King #213	6701	Roosevelt		6/11/24	MK					1				
La Michoacana Classica Ice Cream Shop	1600	Scoville Ave		6/12/24	MK					1				
16th Street Liquoir Inc	6808	16th Street		6/5/24	MK						1			
Amer Grocery Store	1500	East Avenue		6/21/24	SL						1			

2

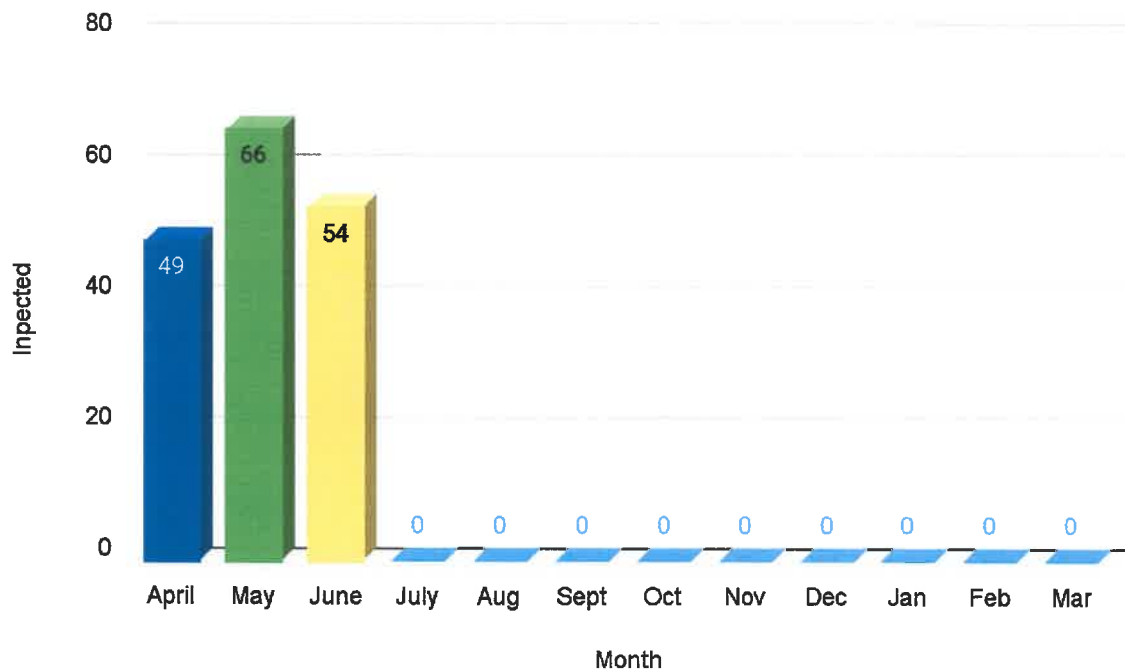
Berwyn Mini Mart	1546	S. Lombard Ave		6/21/24	SL							1		
The Hideout Lounge	2832	Ridgeland Ave		6/20/24	MK							1		
In N'Out Liquor & Tobacco	6601	Roosevelt Road		6/11/24	MK							1		
Shelby's Place	6601	Roosevelt Road		6/18/24	MK							1		
Cher's Rendevous	6721	Roosevelt Road		6/13/24	MK							1		
On The Rocks	6907	Roosevelt Road		6/13/24	MK							1		
Vinny's Café	7005	Roosevelt Road		6/18/24	MK							1		
Mr. Dee's 12th Street Rag	7023	Roosevelt Road		6/13/24	MK							1		
Spins Café Berwyn	7105	Roosevelt Road		6/20/24	MK							1		
The Pile Book Store	7117-B	Roosevelt Road		6/28/24	SL							1		
Backyard BBQ Boyz*	6600	W 26th Street		6/23/24	CR	Berwyn Sunday Market								1
El Moral Market (Mexican food)*	6600	W 26th Street		6/23/24	CR	Berwyn Sunday Market								1
Antojitos de Tita (Columbian food/desserts)*	6600	W 26th Street		6/23/24	CR	Berwyn Sunday Market								1
Las Delicias Barron (Mexican food)*	6600	W 26th Street		6/23/24	CR	Berwyn Sunday Market								1
Crumb Crusher Cupcakes*	6600	W 26th Street		6/23/24	CR	Berwyn Sunday Market								1
Baby T's Lemonade*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
City Boyz BBQ*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
Crumb Crusher Cupcakes*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
Kingston's Market*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
LaTonya & Co. Catering*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
MsPsGlutenfree.com*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
Serendipity Creations*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
Sha-Poppin Gourmet Popcorn Shoppe*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
TAYWAYS Catering*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
Thank God 4 Raw Vegan Treats*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1
T&B Candy Flavored Pickles'z*	3001	Wisconsin Ave		6/23/24	CR	Juneteenth Spirit Fest								1

**Berwyn Public Health District
Sanitation Report**

3

Rasta Jamaican Grille*	3001	Wisconsin Ave	6/23/24	CR	Juneteenth Spirit Fest							1
		<u>MONTHLY TOTALS</u>	<u>Goals</u>	<u>Actual</u>	<u>YEARLY TOTALS</u>							
		New Businesses	0	2	New Business		8					
		Complaint Inspections	0	0	Complaint Insp.		1					
		Very High	0	2	Routine Insp.		135					
		High	0	13								
		Medium	0	8								
		Low	0	12								
		Cottage Food	0	0	Cottage Food		4					
		Temporary Food Permit*	0	17	Temporary Food		21					
		Total	0	54	Total YTD		169					

Graph 1: ROUTINE INSPECTIONS - April 2024 - March 2025



**Berwyn Public Health District
Sanitation Report**

4

BERWYN SHOPS

No News.

ENVIRONMENTAL HEALTH & SAFETY: RESIDENTIAL

- Hoarding: 0
- Uninhabitable
Living Conditions: 0
- Water: 0
- Heat: 0
- Other - Mold: 3 - unfounded

GOALS

Completed:

1. A completion rate of 100% of the Food Establishment Inspections for June.
 - a. We met and exceeded our goal of 90%.

In-Progress Goals:

1. A 90% or better completion rate of the Food Establishment Inspections for June.
2. By the end of the 2024-2025 Fiscal Year, to have inspected 650 establishments.
3. Perfect The BEE Award, formally known as the Sheri Smith Award, to have all details ready to present to the Board.
4. Start drafting SOPs stated in the April 2023 Board Meeting.
5. BHD can obtain 25% of the prospective food vendors for 2024 Berwyn Shops.
6. Create clear guidelines and expectations for the Cottage Food Berwyn Pop-Up Vendors.
7. 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.
8. Have a greater understanding of Cottage Food and the process in Cook County.
9. Update Food Banks in and near Berwyn. Create an infographic for accessible information for us and residents.

**Berwyn Public Health District
Sanitation Report**

5

News:

- **Berwyn Sunday Markets -**
 - **July 21, 2024**
 - **August 18, 2024**
 - **September 22, 2024**
 - **October 20, 2024**
- **Corrida del Mariachi 5K -**
 - **August 17, 2024**
- **Rt. 66 Car Show -**
 - **August 24, 2024**

Prepared by:

Sheri A. Leto



AGENDA ITEM SUMMARY

AGENDA ITEM: **5-C**

TITLE	Vital Records Activity
MEETING DATE	July 29, 2024
SUBMITTED BY	Salma Nava, Deputy Registrar

SUMMARY	
Report of monies collected by the Vital Statistics Department for certified copies of Birth and Death records.	
ATTACHMENTS	
<ul style="list-style-type: none">Vital Records Report - June 2024	

ACTION PROPOSED			
X	INFORMATION	DISCUSSION	REVIEW & APPROVAL
	OTHER		

5C

Berwyn Township Public Health District · Vital Records Report

July, 2024

Report of monies collected by the Berwyn Public Health District Vital Statistics Department for the month of **June 2024** for certified copies of Birth and Death records as follows
(2 LESS requests than May-2024):

Total Amount Collected	\$2,345.65
Fee to the State of Illinois:	-\$324.00
(Death Surcharge Fee 81– D.C. Requested):	
(Total Credit Charges: 57= Amount: \$1,300.65)	
Health District Portion of Fees:	\$2,021.65

These figures represent fiscal year 2024/2025

Total Fees Collected (to date):	\$8,061.65
Total paid to State of Illinois (to date):	-\$1,136.00
Total Berwyn Health District (to date):	\$6,925.65

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 Fees Collected (to date):	\$35,068.70
Total paid to State of Illinois (to date):	-\$5,656.00
Total Berwyn Health District (to date):	\$29,412.70

These figures represent fiscal year 2021/2022

Total Berwyn Health District (to date):	\$37,523.00
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These figures represent fiscal year 2020/2021

Total Berwyn Health District (to date):	\$38,568.00
-----------------------------------------	-------------

Respectfully,



Salma Nava
Local Registrar



State of Illinois
Illinois Department of Public Health

Division of Vital Records
(217)785-3164

County of COOK District # 03121 County Clerk OR Local Registrar X

81 Number of certified copies of Death and Fetal Death Certificates issued.

Check is for the month of June, 2024.

Multiply number of copies issued by \$4.00, total amount due \$ 324. If none issued put 0 in amount due.

Remit a check made payable to the Illinois Department of Public Health for the amount stated above along with a copy of this completed VR360 form to:

IDPH Vital Records
Attn: DCSF/COLDF
925 E. Ridgely Ave.
Springfield, IL 62702

OR

Signature of County Clerk

Date

Signature of Local Registrar

Date

If your contact information changes, please update the following information: Contact person _____

Email Address _____ Phone number _____

VR 360 (rev. 05/17)

Contact us at dph.vitals@illinois.gov - Attn: Death Surcharge in Subject line



AGENDA ITEM SUMMARY

AGENDA ITEM: **6**

TITLE	Bills Payable and Payroll
MEETING DATE	July 29, 2024
SUBMITTED BY	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	
<ul style="list-style-type: none">Disbursements for Approval – July 29, 2024	

ACTION PROPOSED					
	INFORMATION		DISCUSSION	X	REVIEW & APPROVAL
	OTHER				

Item	Ref #	Date	Payee	Description	Account	Amount
INTERIM DISBURSEMENTS						
1	21503	06/11/24	GPC Digital	website development, final payment	5625.00	\$ 687.50
2	Debit	06/04/24	Constant Contact	monthly charge-annual renewal of software	5625.00	42.75
3	Debit	06/17/24	Adobe	software	5615.00	63.74
4	Debit	06/21/24	Ring Central	DigitalLine Unlimited	5720.00	394.27
5	Debit	06/21/24	Ring Central	phone calling package change	5720.00	25.88
6	Debit	06/24/24	Pitney Bowes Postedge	postage machine & postage auto refill	5620.00	100.00
7	Debit	06/24/24	Pitney Bowes Postedge	prepaid reserve for postage machine	5620.00	91.29
8	Debit	06/27/24	Buildasign.com	Yard signs for Sunday Markets	5325.05	460.17
9	21558	07/24/24	Berwyn Blazers FC	2024 Health Fitness Program funding	5325.00	4,990.00
Total Interim Disbursements						\$ 6,855.60
DISBURSEMENTS TO VENDORS						
1	21534	07/29/24	Amazon Capital Services	Office supplies	5615.00	\$ 291.64
2	21535	07/29/24	AR Electric	stage + electric for Sunday Market	5005.00	3,250.00
3	21536	07/29/24	Awake	Berwyn Juneteenth Freedom Day Sponsorship	5325.00	125.00
4	21537	07/29/24	BCBS - Profile 43806	2024-07 insurance premiums	5880.00	5,081.93
5	21556	07/29/24	Berwyn General Assistance Fund	Shared employee reimbursement	5326.00	181.96
6	21557	07/29/24	Berwyn Township	Shared employee reimbursement	5326.00	1,961.39
7	21538	07/29/24	Cintas	Janitor supplies	5605.00	368.69
8	21539	07/29/24	City of Berwyn - Water	monthly water	5710.00	64.88
9	21540	07/29/24	Cole-Parmer	clinic health supplies	5610.00	534.46
10	21541	07/29/24	Comcast Business (Internet)	Internet 6/25/24-7/24/24	5720.00	159.90
11	21542	07/29/24	Dearborn Life Insurance Company	2024-07 insurance premiums	5880.00	63.10
12	21543	07/29/24	Elizabeth Simbi	Yoga in the Park 06/08, 06/15, 06/22	5325.00	300.00
13	21544	07/29/24	Health Lab	Labs	5325.00	410.50
14	21545	07/29/24	Illinois Department of Public Health	2024-06 death and birth certificates	5430.00	324.00
15	21546	07/29/24	Johnny's Landscaping Services	grass cut 5/2, 5/9, 5/16, 5/22, 5/30, H/T split	5505.00	200.00
16	21547	07/29/24	Konica Minolta Business Solutions	Monthly lease	5515.00	187.71
17	21548	07/29/24	Lawrence Zdarsky	2024-07 Legal Services	5143.00	1,555.00
18	21549	07/29/24	McKesson Medical-Surgical	Medical Supplies	5610.00	1,123.10
19	21550	07/29/24	Neelyx Labs	2024-04 COVID tests	5328.00	640.00
20	21551	07/29/24	Nicor Gas	Monthly gas	5710.00	50.50
21	21533	07/29/24	Republic Bank	Open Money Market account	1120.00	10,000.00
22	21552	07/29/24	SBC Waste Solutions	Dumpster Days event + waste service	5325.00	195.85
23a	21553	07/29/24	Selden Fox, Ltd.	2024-07 Accounting Services	5105.00	1,975.00
23b				2024-07 Software	5615.00	275.00
24	21554	07/29/24	Stericycle	Monthly medical waste	5420.00	617.43
25	21555	07/29/24	Vision Service Plan	2043-07 insurance premiums	5880.00	156.99
Total Disbursements to Vendors						\$ 30,094.03
PAYROLL CHECKS & WITHHOLDINGS SUMMARY						
1	Board checks	06/10/24	Board checks	Gross board payroll - June	various	\$ 11,114.27
2	EFT	06/14/24	Gross Payroll	Gross payroll 6/1/24 - 6/15/24	various	14,423.64
3	EFT	06/14/24	Payroll withholdings	Payroll taxes - 6/1/24 - 6/15/24	various	2,395.88
4	EFT	06/14/24	Employer IMRF Obligation	IMRF match - 6/1/24 - 6/15/24	5835.00	118.16
5	EFT	06/28/24	Gross Payroll	Gross payroll - 6/16/24 - 6/30/24	various	17,032.43
6	EFT	06/28/24	Payroll withholdings	Payroll taxes - 6/16/24 -6/30/24	various	2,802.88
7	EFT	06/28/24	Employer IMRF Obligation	IMRF match - 6/16/24 - 6/30/24	5835.00	107.37
Total Payroll & Withholding Disbursements						\$ 47,994.63
Total Disbursements for Approval						\$ 84,944.26
Reconciled Cash Balance at 6/30/24						\$ 663,644.64

CERTIFICATE

July 29, 2024
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 29th day of July 2024 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 29th day of July 2024 and that the foregoing amounts are due to the organizations or persons stated above.

Secretary

Countersigned

Chairman



AGENDA ITEM SUMMARY

AGENDA ITEM: **7**

TITLE	Statement of Receipts & Disbursements
MEETING DATE	July 29, 2024
SUBMITTED BY	Brian Eagan, CPA Senior Vice President, Selden Fox, Ltd.

SUMMARY	
Statement of revenues, expenditures, and changes in net assets – modified cash basis for the Health District Fund is attached for your review.	
ATTACHMENTS	
<ul style="list-style-type: none">Statement of Revenues, Expenditures and Changes in Net Assets – Modified Cash Basis for the period April 1, 2024 through June 30, 2024.	

ACTION PROPOSED			
X	INFORMATION		DISCUSSION
	OTHER		REVIEW & APPROVAL

Selden Fox

Accounting for your future

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

ACCOUNTANT'S COMPILATION REPORT

Board of 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, 2024 through June 30, 2024 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.

July 24, 2024

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

April - June 2024

	April - June 2024	Approved Budget	Remaining Budget	% of Budget
Income				
4000.00 Real Estate Taxes		-	-	
4100.00 Property Tax	\$ 20,072.41	\$ 745,000.00	\$ (724,927.59)	2.69%
4200.00 Replacement Tax	7,749.40	35,000.00	(27,250.60)	22.14%
4400.01 Fees, Rents and Others			-	
4400.00 Rental income	19,110.00	76,440.00	(57,330.00)	25.00%
4410.00 Vital Record Income	10,030.65	37,500.00	(27,469.35)	26.75%
4450.00 Clinic Fees & Income	413.00	2,000.00	(1,587.00)	20.65%
Total 4400.01 Fees, Rents and Others	29,553.65	115,940.00	(86,386.35)	25.49%
4440.00 Miscellaneous Income	100.00	5,000.00	(4,900.00)	2.00%
4600.00 Investment Income	34,806.90	15,000.00	19,806.90	232.05%
Total Income	92,282.36	915,940.00	(823,657.64)	10.08%
Gross Profit	92,282.36	915,940.00	(823,657.64)	10.08%
Expenses				
5000.00 Capital Outlay			-	
5005.00 Medical & Office Equipment	2,812.98	100,000.00	(97,187.02)	2.81%
5006.00 Roof and Building Improvements	700.00	150,000.00	(149,300.00)	0.47%
5007.00 Park Improvements and Equipment	-	8,000.00	(8,000.00)	0.00%
5010.00 Parking Lot Improvements	-	10,000.00	(10,000.00)	0.00%
Total 5000.00 Capital Outlay	3,512.98	268,000.00	(264,487.02)	1.31%
5100.00 Contractual Services			-	
5105.00 Accounting/Bookkeeping	5,925.00	23,700.00	(17,775.00)	25.00%
5106.00 Payroll Processing Fees	825.00	2,400.00	(1,575.00)	34.38%
5115.00 Annual Audit	-	7,250.00	(7,250.00)	0.00%
5120.00 Association Dues	132.00	2,000.00	(1,868.00)	6.60%
5135.00 Gen Liab, Work Comp, Prop Ins	-	23,500.00	(23,500.00)	0.00%
5140.00 Legal Expense	1,350.00	7,500.00	(6,150.00)	18.00%
5143.00 Health District Attorney	4,610.00	19,000.00	(14,390.00)	24.26%
5144.00 IT Services	-	10,000.00	(10,000.00)	0.00%
5150.00 Website Services	-	5,000.00	(5,000.00)	0.00%
5160.00 Rodent Abatement Agreement	-	40,000.00	(40,000.00)	0.00%
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 - Pediatrics	-	20,000.00	(20,000.00)	0.00%
Total 5100.00 Contractual Services	12,842.00	181,350.00	(168,508.00)	7.08%
5300.00 Health Programs			-	
5310.00 Lead Awareness Program	-	2,500.00	(2,500.00)	0.00%

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

April - June 2024

	April - June 2024	Approved Budget	Remaining Budget	% of Budget
5315.00 Clinics	609.75	10,000.00	(9,390.25)	6.10%
5320.00 Spec. Program - Flu	-	19,000.00	(19,000.00)	0.00%
5325.00 Spec. Programs - Other	12,789.89	40,000.00	(27,210.11)	31.97%
5325.02 Special Program-Combined Veteran	-	4,000.00	(4,000.00)	0.00%
5325.03 Berwyn Holiday Fund	-	4,000.00	(4,000.00)	0.00%
5325.04 Senior Breakfast	-	1,500.00	(1,500.00)	0.00%
5325.05 Sunday Market	525.14	10,000.00	(9,474.86)	5.25%
5325.06 Marketing and Promotion	-	5,000.00	(5,000.00)	0.00%
5326.00 Spec. Programs - Intergov	7,827.94	35,000.00	(27,172.06)	22.37%
5328.00 Special Programs-Emergency Prep	7,018.95	10,000.00	(2,981.05)	70.19%
5332.00 Special Prg. - Eyes for Educati	1,872.00	6,500.00	(4,628.00)	28.80%
5334.00 Special Prg.-Health Grants	32,929.00	80,000.00	(47,071.00)	41.16%
5336.00 Health Families	-	100,000.00	(100,000.00)	0.00%
5337.00 Infrastructure Initiatives	-	1,000,000.00	(1,000,000.00)	0.00%
5340.00 Participatory Budget	-	17,000.00	(17,000.00)	0.00%
5346 New Programs and Initiatives	-	600,000.00	(600,000.00)	0.00%
Total 5300.00 Health Programs	63,572.67	1,944,500.00	(1,880,927.33)	3.27%
5400.00 Other Expenditures			-	
5405.00 Conference/Education Expenses	-	4,500.00	(4,500.00)	0.00%
5410.00 Contingencies	682.32	5,000.00	(4,317.68)	13.65%
5413.00 Transaction Processing Fees	-	6,500.00	(6,500.00)	0.00%
5420.00 Medical Waste Disposal	7,760.55	7,500.00	260.55	103.47%
5425.00 Official's Bonds	-	3,500.00	(3,500.00)	0.00%
5430.00 Death Surcharge Fee	1,076.00	7,500.00	(6,424.00)	14.35%
Total 5400.00 Other Expenditures	9,518.87	34,500.00	(24,981.13)	27.59%
5500.00 Repairs and Maintenance			-	
5505.00 Building Maintenance	3,599.26	25,000.00	(21,400.74)	14.40%
5510.00 Janitorial Service	-	3,000.00	(3,000.00)	0.00%
5515.00 Equipment Maintenance Agreement	1,053.51	4,000.00	(2,946.49)	26.34%
5530.00 Snow Removal	695.00	3,500.00	(2,805.00)	19.86%
Total 5500.00 Repairs and Maintenance	5,347.77	35,500.00	(30,152.23)	15.06%
5600.00 Supplies and Materials			-	
5605.00 Janitorial Supplies	3,701.53	2,500.00	1,201.53	148.06%
5610.00 Medical Supplies	2,264.74	3,000.00	(735.26)	75.49%

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

April - June 2024

	April - June 2024	Approved Budget	Remaining Budget	% of Budget
5615.00 Office Supplies and Expense	5,047.93	10,000.00	(4,952.07)	50.48%
5620.00 Postage and Meter Rental	492.35	3,000.00	(2,507.65)	16.41%
5625.00 Printing and Publication	983.75	10,000.00	(9,016.25)	9.84%
Total 5600.00 Supplies and Materials	12,490.30	28,500.00	(16,009.70)	43.83%
5700.00 Utilities			-	
5710.00 Heat, Light and Water	693.70	4,000.00	(3,306.30)	17.34%
5720.00 Telephone	1,678.39	10,000.00	(8,321.61)	16.78%
Total 5700.00 Utilities	2,372.09	14,000.00	(11,627.91)	16.94%
5800.00 Payroll Expenses			-	
5815.00 Chairman	11,000.01	46,000.00	(34,999.99)	23.91%
5816.00 Secretary	8,550.00	36,200.00	(27,650.00)	23.62%
5817.00 Treasurer	8,550.00	36,200.00	(27,650.00)	23.62%
5820.00 Clerks	21,337.48	162,750.00	(141,412.52)	13.11%
5829.0 Interns	4,221.00	45,000.00	(40,779.00)	9.38%
5830.00 Health Director	5,242.80	24,000.00	(18,757.20)	21.85%
5831.00 Taxes - Employer FICA	7,555.66	45,000.00	(37,444.34)	16.79%
5832.00 Taxes - Employer Medicare	1,767.01	10,000.00	(8,232.99)	17.67%
5833.00 Taxes - SUTA	2,180.22	3,000.00	(819.78)	72.67%
5835.00 Retirement Contribution	662.88	15,000.00	(14,337.12)	4.42%
5840.00 Inspectors	11,759.70	110,250.00	(98,490.30)	10.67%
5841.00 Environmental Health Practioner	15,927.36	65,000.00	(49,072.64)	24.50%
5845.00 Janitor	6,021.75	30,000.00	(23,978.25)	20.07%
5860.00 Public Health Nurses	30,358.71	147,000.00	(116,641.29)	20.65%
5880.00 Grp Health, Vision, Dental Ins	15,602.19	90,000.00	(74,397.81)	17.34%
Total 5800.00 Payroll Expenses	150,736.77	865,400.00	(714,663.23)	17.42%
Total Expenses	260,393.45	3,371,750.00	(3,111,356.55)	7.72%
Net Operating Income	(168,111.09)	(2,455,810.00)	2,287,698.91	6.85%
Net Income	(168,111.09)	\$ (2,455,810.00)	\$ 2,287,698.91	6.85%
 Beginning net assets	 2,824,811.50			
 Ending net assets	 \$ 2,656,700.41			



AGENDA ITEM SUMMARY

AGENDA ITEM: **9-A**

TITLE	Electronic Medical Record Project Update
MEETING DATE	July 29, 2024
SUBMITTED BY	Betsy Canedo, RN

SUMMARY

Update: The Health District team is carefully examining the terms of a potential EHR vendor's contract. We intend to present our recommendation at the following health board meeting, scheduled for August 12th.

ATTACHMENTS

ACTION PROPOSED

X	INFORMATION		DISCUSSION		REVIEW & APPROVAL
	OTHER				



AGENDA ITEM SUMMARY

AGENDA ITEM: **9-B**

TITLE	Addendum to 2024 Health Fitness Community Health Improvement Program Application from St. Leonard requesting additional funding
MEETING DATE	July 29, 2024
SUBMITTED BY	Jacqueline Pereda, Health Board Secretary

SUMMARY

- Application from St. Leonard approved June 10, 2024 in the amount of \$38,000.
- Partial payment issued to APC Brands, LLC in the amount of \$31,429.00 (Check#21507) for equipment to go into production and meet the desired completion date.
- **Remaining Funding Balance: \$6,571.00**

ATTACHMENTS

- Addendum from St. Leonard School
- Quote from American Parks Company

ACTION PROPOSED

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

ST. LEONARD SCHOOL GRANT APPLICATION ADDENDUM

Purpose of Addendum: To update price of installation

Initial installation quote: \$7,000

Updated quote: \$17,116.00 (official quote doc attached)

Attached is an updated quote for installation for the Red Baron playground. The playground has already been purchased through the grant money and is currently in production. The good faith estimate that was previously presented to the township was incorrect due to following factors;

- Size of new playground is larger and more room needs to be dug out
- The site of the project is on asphalt that needs to be saw cut so that posts can be placed in specific areas.
- Current playground needs to be removed professionally. It has been determined that it is too large and risky of a job for volunteers to remove the playground since it is anchored into the asphalt.

Please see the detailed attached quote for installation. If price goes above quote, St. Leonard School will take responsibility for overages. Please contact me if any further information is needed before the next meeting.

Thank you again for your time and willingness to work with the school.

Sincerely,

Annie Hostetter

Board Member and Parent Association President of St. Leonard School

**ACCOUNT REPRESENTATIVE**

Sandy Hutchinson

EMAIL:

sandy.hutchinson@americanparkscompany.com

TOLL FREE:

(800) 381-4491

FAX:

(888) 934-6441

QUOTE NAME:
St. Leonard School - Labor -
Phase 2**QUOTE NUMBER:**
062423125**CREATED DATE:**
06/25/2024 08:46 AM**EXPIRATION DATE:**
July 25, 2024**PREPARED FOR****ORGANIZATION:**
St. Leonard School**PRIMARY CONTACT:**
Ann Hostetter**CONTACT:**
St. Leonard School**SHIP TO:**
St. Leonard School**PHONE:**
(708) 833-2104**EMAIL:**
Anniegargano@gmail.com**BILLING ADDRESS:**
3322 Clarence Ave
Chicago, IL 60402
United States**SHIP TO ADDRESS:**
3322 Clarence Ave
Chicago, IL 60402
United States**Billing and Shipping:***Is This Correct?***COMMENTS AND SPECIAL INSTRUCTIONS**

Shipping in 5-6 weeks. Price quoted for material cost and installation. Price Excludes: sitework, underground line location, permits, lift gates & impact fees. Customer is responsible for any taxes that may apply. Site must be clear, level and accessible at time of installation. If rock, concrete or any obstacle is found during installation, additional charges may apply. Specific insurance and/or vendor registration requirements may result in additional fees. If order is cancelled a 25% restocking fee may be assessed.

Product	Description	Product Code	Quantity	List Price	Sales Price	Total Price
Removal	Remove/haul off of Existing Athletic Equipment. Dumpster included . This includes asphalt saw cut if we can do post specific areas. (If additional site work requires removing of the asphalt for the whole area, cost will be adjusted, total would be \$7670)	REMOVAL	1.00	\$ 0.00	\$ 6,336.00	\$ 6,336.00
Professional Installation	Professional Installation of the Red Baron, and moving existing rubber mulch over and reinstall. Based on an 8 feet opening for use of APCs bobcat and place to stage dumpster. Access to water, electricity (dumpster for packaging debris is necessary).	INSTALL	1.00	\$ 0.00	\$ 13,335.00	\$ 13,335.00

**ACCOUNT REPRESENTATIVE**

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TOLL FREE:

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FAX:

(888) 934-6441

Product	Description	Product Code	Quantity	List Price	Sales Price	Total Price
DISCOUNTPRODUCT	Good Through 7/31/24	DSCNTProduct	1.00	\$ 0.00	\$ -2,555.00	\$ -2,555.00

SUBTOTAL \$ 17,116.00
SHIPPING AND HANDLING \$ 0.00
TAX \$ 0.00

GRAND TOTAL \$17,116.00



If you have questions about this quote call
1-800-381-4491 or visit us online **AmericanParksCompany.com**

I APPROVE THIS PROJECT, Please Process My Order

Approval and acceptance of this proposal may be executed by signing below and faxing or emailing back to the contact information listed above. Unless prior arrangements are approved, payment for equipment is due in full upon ordering. By signing below you agree to the terms and conditions found here: <https://www.americanparkscompany.com/terms-conditions>

Authorized
Purchaser:

Date:



I have read, understand, and agree to the Installation Terms
And Conditions included within this proposal.

**ACCOUNT REPRESENTATIVE**

Sandy Hutchinson

EMAIL:

sandy.hutchinson@americanparkscompany.com

TOLL FREE:

(800) 381-4491

FAX:

(888) 934-6441

INSTALLATION TERMS AND CONDITIONS**1. Site Access**

- a. American Playground Construction (APC) as well as its subcontractors, vendors, laborers, and materialmen must have free access to the job site during the hours of 7:00am - 7:00pm Monday - Friday.
- b. Gates must be at least 8' wide to allow equipment access.
- c. Most equipment and mulch deliveries are made with a 53' truck. Site must have access to allow delivery of equipment and mulch within 200' of installation site and must be accessible by trucks, trailers, skid-steer loaders, man-lifts, forklifts, etc.
- d. APC provides no warranty against damage to overhead utilities, overhangs, etc. lower than 12'.
- e. Water and 120v electricity must be available within 100' of the construction site.

2. Landscaping & Hardscapes

- a. APC will employ the use of heavy equipment that is needed to off-load, erect & boom equipment on and around the site.
- b. APC will attempt limit the aesthetic impact of construction activities on existing finishes; however, APC is not responsible for damage to sod or other landscaping or hardscaping due to installation equipment use.
- c. All work associated with re-routing, repairing or removing irrigation lines is specifically excluded from this contract.

3. Job Site

- a. Unless specifically indicated on the proposal, APC is not responsible for site preparation including uninstalling existing equipment, grading, clearing, or removing underground obstacles.
- b. Unless specifically indicated on the Scope, all work is assumed to be performed on loose fill dirt.
- c. Unless specifically included in the Scope, APC excludes removal of rock.
- i. Rock shall be defined as material encountered in excavation that cannot be dislodged by a Bobcat Model No. S175 skid steer loader, equipped with a minimum 44-inch wide general purpose bucket rated at not less than 49 HP power with a 3,300-psi hydraulic system.
- ii. Rock excavation includes up to 6 inches over-excavation below the required excavation depth.
- iii. Rock shall be quantified by measuring the volume of removed rock and soil by the cubic yard (for the purposes of this calculation, any partial truck load will be counted as full).
- d. In the event that soil, or rock conditions are such as to prevent normal installation time and procedures, the customer will be responsible for additional equipment, labor expense and delay cost required to complete the installation.

4. Underground Utilities

- a. APC will comply with all state and local underground utility marking requirements.
- b. The utility locate service will only locate public utilities on the public side of utility meters.
- c. It is the customer's responsibility to locate and clearly mark all privately owned underground utilities in the area of the installation. These include power, water, gas, sewer or septic, gutter, storm sewer, telephone, irrigation, cable t.v. and any and all private and public lines on the customer's side of the meter or not within a public utility easement.
- d. Please note that in addition to the public utility locate initiated by APC, many municipalities also require the property owner/operator to order a utility locate as well. To insure compliance with local regulations, the customer must call 811 in the timeframe as prescribed for the customer's local area. Please consult www.call811.com for more details.
- e. APC, as well as its subcontractors, vendors, laborers and materialmen will not be responsible for damages, injuries, repairs, or discontinuance of business due to damage to unmarked utilities. In the event APC, its subcontractors, vendors, laborers or materialmen damage unmarked utilities, the customer shall be liable.
- f. In the event of damage to utilities, the customer shall be responsible to notify APC in writing to stop the project.
- g. The customer shall be responsible for any cost incurred due to work stoppage and/or project delays.

5. Permitting and Site Security

- a. Unless specifically indicated on the proposal, all required permits are the responsibility of the customer.
- b. APC's price excludes any permitting fees or engineered drawings.
- c. The customer is responsible for site security during installation and during any necessary curing period.
- d. APC's installation crew may, at their own discretion, mark the playground construction area with caution tape.
- e. APC is not responsible for additional charges that result from vandalism or theft.
- f. Padlocks and gates must be unlocked to allow work to proceed. APC will not take possession of padlocks or keys, nor will it assume responsibility for lost or stolen securing devices.

6. Site Plan

- a. Equipment will be installed per the installation plan agreed upon by the customer before installation starts. Color changes must be submitted via signed change order.
- b. Wherever applicable, colors of equipment and safety surfacing will be detailed on the installation plan.
- c. The installation plan shall be the governing document for all color selections.

7. Clean Up

- a. Unless specifically indicated on the proposal, it is the customer's responsibility to haul away all trash created from the install.
- b. APC will collapse cardboard boxes and stack shipping pallets in a customer designated area within 200' of the installation.
- c. Foam, plastic, metal and fiberglass banding and other loose material will be stacked with pallets. If sufficiently large trash cans dumpsters are provided, APC will place the trash in those vessels.
- d. If trash cans/dumpsters are not provided one can be ordered at an additional charge.

8. Surfacing

- a. All playground equipment must be installed over safety surfacing and within the proper use zones per CPSC guidelines.
- b. APC will install the equipment to allow for the depth and type of surfacing specified on the installation plan.

9. Inspection

- a. The customer will be notified 24 hours prior to the anticipated completion of the project.
- b. The customer is required meet with a representative of APC to personally, inspect and review the installation. APC's representative will provide the customer with an "Inspection Summary and Warranty Initiation" form.
- c. Any unresolved issues with the installation should be noted by the customer on the form at that time; APC, its subcontractors, vendors, laborers and material men shall not be responsible for damages to installed equipment that are not noted on the form. Failure to have a representative present at the final inspection forfeits the customer's right to require remediation of cosmetic issues with newly installed equipment.

10. Prevailing Wage. Unless specifically indicated on the proposal, APC has not stipulated to adherence with prevailing wage requirements including, but not limited to, union rates, Davis/Bacon wages, etc.

- a. It is the customer's responsibility to notify APC at the inception of the quoting stage of the project if Prevailing Wage rates apply.
- b. In the event the project is under the prevailing wage requirements the customer shall provide the rates and applicable paperwork necessary for the project.
- c. If APC is not notified before the project is quoted, regardless if prior to the commencement of work or any time after a contract is signed, the customer will incur the additional labor rates plus a 40% labor burden and weekly document processing fee of \$250.



AGENDA ITEM SUMMARY

AGENDA ITEM: **9-C**

TITLE	Review & Approve 2024 Health Fitness Community Health Improvement Program Applications from St. Leonard School
MEETING DATE	July 29, 2024
SUBMITTED BY	Jacqueline Pereda, Health Board Secretary

SUMMARY

Item Deferred (6/2024)

ATTACHMENTS

- Memorandum from St. Leonard
- St. Leonard School's 2024 Health Fitness Community Health Improvement Program Application

ACTION PROPOSED

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

Memorandum

Berwyn Township Public Health District

To the granting authorities:

The purpose of this memorandum is to further the grant request by St. Leonard School as it relates to the Fitness Equipment Grant issued by the Berwyn Township Public Health District after receiving notable feedback as it relates to St. Leonard School and it being a privately funded school vs a public school.

Because approval of the original grant request related to the physical education equipment has been delayed, we would like to bring a few additional discussion points that may bring a positive result and award St. Leonard School the additional grant funds.

St. Leonard School is eligible under the grant requirements as a 501(c)3 nonprofit corporation that provides services to Berwyn youth within the boundary of Berwyn's city limits. The grant application is specific to requesting grant funds for physical education equipment to be used during school hours, after-school hours, and throughout summer programs that are available to students and non-students. Physical education during the school day is not deemed a religious, sectarian program and therefore would not be an exclusion to the grant application and its requirements. Physical education during the school day is part of standardized curriculum by the state of Illinois. Additionally, the physical education equipment would be used year-round and during various other programs that include students and non-students, not just during the school day.

Furthermore, even though the St. Leonard school is a private education system, the fact that St. Leonard is a private school is not the manner by which the organization is applying for grant funds; rather, by way of the organization being a 501(c)3 nonprofit that provides non-secular programming that advances the health and wellness of the Berwyn resident students (and non-students) through various times during the school day, after-school, and during summer to Berwyn area children via outdoor fitness opportunities. By providing the funding for newer and additional fitness equipment to these and other Berwyn residents meets the objectives of the grant funds by adding to the health and vitality of Berwyn as a whole.



2023 FITNESS EQUIPMENT GRANT APPLICATION

Please complete this form and provide the requested information below with your application.
Equipment for Physical Education and Athletics
Programs

Name of Project:

- Has organization applied for a Berwyn Public Health District grant in the past?
• XYES NO If yes, date(s)? Yes - it was denied in November 2023
- Is Organization based in Berwyn, Illinois? x YES NO
- How many years has the Organization provided services supporting the needs of Berwyn residents?
100 years

A. Organization Information

Organization Name: St. Leonard School Year Incorporated: 1925
Physical Address: 3322 Clarence Ave Berwyn, IL
EIN Number: E9991-5154-08
Website: <https://www.stleonardschool.org/>
Executive Director/Chief Executive Officer Name: Robert Krueger
Title: Director of Operations
Phone: 708 485 0015 Email: rkrueger@stleonard.org

B. Contact Information (Person to receive communications regarding this application)

Name: Annie Hostetter
Title: School Board Advisory
Phone: 708 833 2104 Email: slpa.berwyn@gmail.com

C. Grant Amount Requested \$16,797.00

D. Please submit responses to the following questions (4-page limit for responses)

1. Please describe the purpose of the grant you are seeking. (not to exceed 300 characters)
2. Evidence how your request meets our guidelines.
3. Is this project being done in conjunction with or in collaboration with any other organizations? If yes, please list and describe each organization's roles.
4. How many people/children would be served by the grant received from BPHD? Explain how they would be served.
5. List the budget for the specific project for which you are seeking funding.
6. List other private and public funding sources for this particular request. Detail amount received and amount to be received and any conditions for the commitments.
7. Describe the standards used to evaluate the success of the project you propose. Berwyn Public Health District Fitness Equipment Grant | Page 3



8. Describe your plan for the maintenance and upkeep of the equipment and/or facility.
9. If you have received a grant from the BPHD previously, how was it used, and how was the grant publicized?
10. Describe the purpose and size of your organization, its long-range objectives and the short-term goals of the project you want funded.
11. Please state the time frame in which the funds will be used.
12. Will your project be able to progress to completion if less than the amount requested is awarded?

E. GRANT APPLICATION CERTIFICATION

The undersigned executive officer of the applying organization hereby certifies that all information included in and attached as part of this application is complete and correct to the best of my knowledge.

I have read, understand and will abide by the Berwyn Health Public District Grant Guidelines. I understand that the Berwyn Public Health District will rely on the accuracy of this information. I authorize the Berwyn Public Health District to make inquiries and verify with any applicable third party any and all financial and other information provided in connection with this application without any additional consent required. Furthermore, we release and grant permission to the Berwyn Public Health District to use our names and likenesses, and to communicate as they see fit the award of our grant application.

Submitted by:	DocuSigned by:	
	<i>Annie Hostetter</i>	5/31/2024
	4CE5532196D04A2...	
	Signature Annie Hostetter	Date
		5/31/2024
	Printed Name	Title

Submission of Application: Grant applications are reviewed on a rolling period, and awards are made based upon budgetary authority and availability. The Berwyn Public Health District reserves the right to modify the budgetary authority or to suspend the program at any given time



ST. LEONARD
CATHOLIC CHURCH & SCHOOL

Application for grant through Berwyn Township Public Health District:

Equipment for physical education and athletic programs

1. Please describe the purpose of the grant you are seeking. (not to exceed 300 characters)

We are seeking to update and replace equipment for our physical education and athletic program at St. Leonard School in Berwyn. Each class (preschool- 8th grade) has physical education two times per week. St. Leonard also has a robust athletics program that is continuing to grow. We currently offer the following sports (all are offered to girls and boys): Cross Country, Track and Field, Basketball, Soccer, and Volleyball.

We are looking to update both programs to improve the physical wellbeing and health of our children. It will improve the following areas of student life: physical wellness, mental health, increase healthy habits and use of healthy coping skills, and will improve social connections.

Up-to-date equipment encourages physical activity and active play. Engaging in regular physical activity is crucial for maintaining and improving physical fitness, including cardiovascular health, muscle strength, flexibility, and endurance. Regular physical activity facilitated by updated equipment can help students manage their fitness goals, improve self-esteem, and reduce the risk of obesity. Childhood obesity,

anxiety, and depression in children are significant health concerns, and promoting physical activity can mitigate these risks.

Using modern athletic equipment also helps establish healthy habits early in life. These habits can carry over into adulthood, promoting a lifelong commitment to fitness and overall well-being. Team sports and physical activities often involve social interaction and teamwork, which can enhance students' social skills and reduce feelings of isolation, contributing to overall mental and emotional health.

Access to updated athletic equipment encourages students to spend less time in sedentary activities like screen time and more time being physically active, which is important for overall health. Participation in sports and physical activities with updated equipment can help students develop resilience, coping skills, and determination, which are valuable for mental and emotional health.

2. Evidence how your request meets our guidelines.

This project aligns with the mission of the Berwyn Health Department because it will improve an already integral part of the neighborhood. Currently, St. Leonard has a school population of about 225 children as well as 30 faculty and staff, many of whom are Berwyn residents. Our school community continues to grow and for the school year 2024-2025, we will have approximately 275 students. Updated athletic equipment in schools can have a positive impact on the physical, mental, and emotional health of students. It promotes physical fitness, injury prevention, and the development of healthy habits, contributing to the overall well-being of the school community.

3. Is this project being done in conjunction with or in collaboration with any other organizations? If yes, please list and describe each organization's roles.

Currently, the school relies on donations from the parent association for improved physical education equipment. This is limited to a few hundred dollars per year. The school also relies on parents to pay athletic fees to pay for athletic costs. This generally only covers the bare minimum within the leagues (refs, fee to get into league, tournaments, etc). We did have several athletic fundraisers this year totaling in \$3,000 raised. This money raised, helped to go towards an awards banquet, fees, well as uniforms for our student athletes.

4. How many people/children would be served by the grant received from BPHD? Explain how they would be served.

This project would reach over 300 people daily. The equipment purchased would also be used for the larger events that are open to the entire community (Market Days, Kermes, Centennial celebrations, etc).

5. List the budget for the specific project for which you are seeking funding.

The following is a list of supplies that has been requested by our athletic director as well as physical education teacher.

Quotes and prices for all of these items are from Gopher Sport – gophersport.com with the exception of safety barriers for the parking lots, which are from Uline.

- portable volleyball net and volleyballs – portable net @ \$489.00. Ball set 3 @ \$99.95
- softball equipment – full set at @ \$729.00
- Soccer equipment - SportSkillz Soccer Training Station Pack – 1 @\$1,219.00
- Spalding The Beast Portable Basketball and basketballs- 1 portable basketball hoop @ \$1,799.00 and basketballs – 3 sets @\$69.95
- floor hockey equipment – full set at \$1,049.00
- badminton equipment – full set at \$1,159.00
- portable benches for soccer and track programs -4 @ \$94.00 each
- portable tent for sports – 1 @ \$499.00
- new jump ropes and hula hoops – set at \$200.00
- large parachute set – 1 @ \$139

- vests- 5 sets @ \$32.95
- play structures for early childhood PE classes-
create a course set – 1 @ \$269.00
little movers progressive balance pack- 1 @ \$789.00
- Team Spots 10-Activity Game System- 1 @ \$189.00
- MazeRun Ball Maze Set- 1 @ \$399
- Coated-Steel Benches- 3 @ \$999.99 each
- Folding Wagon- 2 @ \$199.99 each
- Electronic Whistles- 8 @ 20.95 each
- Safety barriers (to have out while kids are playing in lots) - 25 barriers from Uline at \$130 a piece

6. List other private and public funding sources for this particular request. Detail amount received and amount to be received and any conditions for the commitments.

Currently, we have raised 3k through various fundraisers throughout the school year. We were able to purchase jerseys for our athletic teams, soccer balls, volleyballs, as well a portable benches for soccer. we are not seeking other funding resources for this project.

7. Describe the standards used to evaluate the success of the project you propose. Berwyn Public Health District Fitness Equipment Grant | Page 4 8. Describe your plan for the maintenance and upkeep of the equipment and/or facility.

Once all supplies are purchased, we plan to send a survey to students, school families, employees, parishioners, and other community members that utilize the athletic equipment. We will get feedback on the accessibility of the playground as well as any physical and social/emotional benefits.

9. If you have received a grant from the BPHD previously, how was it used, and how was the grant publicized?

We have not received previous funds from the BPHD. We were denied funding last grant cycle. We were told that because the school is private, it does not reach enough Berwyn Residents. It is not stated in the grant guidelines that private schools should not apply and our growing school and community is roughly the size of other local school that were awarded money (Irving, Piper, etc) and has the potential to reach as much Berwyn residents, if not more.

10. Describe the purpose and size of your organization, its long-range objectives and the short-term goals of the project you want funded.

St. Leonard School is a local Berwyn school. The main objective is to provide a safe, nurturing, and educational experience for the students and staff. The school is also a local hub for many groups such as scouts, women's groups, etc., and welcomes all community members to our many events and programs throughout the year. We hope that the funding of this project helps students and staff improve and prioritize physical and mental wellness.

11. Please state the time frame in which the funds will be used.

We would like to have these funds used as soon as August 2024.

12. Will your project be able to progress to completion if less than the amount requested is awarded?

Since there are various items that are being requested, we can fund this project if the whole amount is not awarded.



AGENDA ITEM SUMMARY

AGENDA ITEM: **9-D**

TITLE	Pediatric Services Program
MEETING DATE	July 29, 2024
SUBMITTED BY	Margaret Paul, Health Board Treasurer

SUMMARY
Item Deferred (6/2024)
ATTACHMENTS

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



AGENDA ITEM SUMMARY

AGENDA ITEM: **9-E**

TITLE	Residential Flood Mitigation
MEETING DATE	July 29, 2024
SUBMITTED BY	David J. Avila, Health Board President

SUMMARY
Item Deferred (4/2024)
ATTACHMENTS

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



AGENDA ITEM SUMMARY

AGENDA ITEM: **10-A**

TITLE	Public Health District's Annual Financial Report Draft for the Fiscal Year Ended March 31, 2024
MEETING DATE	July 29, 2024
SUBMITTED BY	Brian Eagan, CPA Senior Vice President, Selden Fox, Ltd.

SUMMARY

ATTACHMENTS

- Public Health District's Annual Financial Report Draft for the Fiscal Year Ended March 31, 2024

ACTION PROPOSED

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

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ANNUAL FINANCIAL REPORT

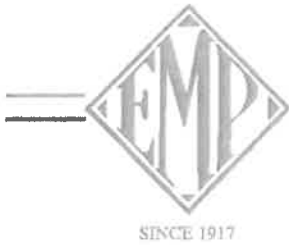
**TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
BERWYN, ILLINOIS**

**FOR THE FISCAL YEAR ENDED
MARCH 31, 2024**

**TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
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MARCH 31, 2024**

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EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

1875 Hicks Road
Rolling Meadows, Illinois 60008

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

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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, 2024, 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, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for 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:

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- 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
XXXXX XX, 2024
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REQUIRED SUPPLEMENTARY INFORMATION
Management's Discussion and Analysis

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**TOWNSHIP OF BERWYN PUBLIC HEALTH DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2024**

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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, 2024.

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, 2023 was reported as \$3,912,771. The net position increased by \$271,542, to \$4,184,313 as of March 31, 2024.
- As of the close of the current fiscal year, the District's governmental funds reported an ending non-spendable fund balance of \$12,317 and an ending unassigned fund balance of \$2,547,831, totaling \$2,560,148.

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.

**TOWNSHIP OF BERWYN PUBLIC HEALTH DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2024**

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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, 2024**

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Financial Analysis of the District as a Whole:

Condensed Statement of Net Position

	Governmental Activities	
	2024	2023
Assets		
Current assets	\$ 3,000,827	\$ 2,891,680
Noncurrent assets	957,205	1,051,134
Total Assets	3,958,032	3,942,814
Deferred Outflows of Resources	308,295	510,320
Liabilities		
Current liabilities	20,917	42,293
Total Liabilities	20,917	42,293
Deferred Inflows of Resources	61,097	498,070
Net Position		
Net investment in capital assets	616,655	683,882
Unrestricted	3,567,658	3,228,889
Total Net Position	\$ 4,184,313	\$ 3,912,771

Changes in Net Position

	Governmental Activities	
	2024	2023
Revenues		
Program Revenues		
Charges for services	\$ 37,373	\$ 44,622
Operating grants and contributions	67,772	77,624
Total Program Revenues	105,145	122,246
General Revenues		
General tax levy	798,780	710,827
Corporate replacement taxes	38,157	49,134
Earnings on investments	40,892	16,741
Rental income	76,440	76,440
Other	4,212	1,601
Total General Revenues	958,481	854,743
Total Revenues	1,063,626	976,989
Expenses		
Administration	539,784	924,407
Health programs	182,258	219,744
Depreciation - unallocated	70,042	69,284
Total Expenses	792,084	1,213,435
Change in Net Position	271,542	(236,446)
Net Position - Beginning	3,912,771	4,149,217
Net Position - Ending	\$ 4,184,313	\$ 3,912,771

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 \$1,063,626 for governmental activities. Local taxes were \$836,937 or 78.69% of the total. Of the local taxes, \$798,780 was from property taxes and \$38,157 from corporate replacement tax. Earnings from investments were \$40,892. 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 \$792,084. Of this total, \$539,784 was for administration, \$182,258 was for health programs, and \$70,042 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, 2024. The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources resulting in a net position balance of \$4,184,313 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 increased its fund balance by \$100,069 to a total fund balance of \$2,560,148.

Township Budgetary Highlights

The District spent \$1,954,998 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, 2024, the District has \$616,655 net capital assets including land of \$916, building and improvements of \$594,855, and furniture and equipment of \$20,884. There were \$2,815 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, 2024, 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. 26th 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, 2024

EXHIBIT A

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	Governmental Activities
ASSETS	
Cash and investments	\$ 2,553,637
Receivables, net of allowance for uncollectibles	
Property taxes	424,576
Corporate replacement taxes	2,268
Prepaid items	12,317
Due from Berwyn Township	8,029
Capital assets not being depreciated	916
Capital assets, net of accumulated depreciation	615,739
Net pension asset - IMRF	340,550
Total Assets	3,958,032
DEFERRED OUTFLOWS OF RESOURCES	
Pensions - IMRF	308,295
Total Deferred Outflows of Resources	308,295
LIABILITIES	
Accounts payable	10,981
Payroll withholdings payable	9,936
Total Liabilities	20,917
DEFERRED INFLOWS OF RESOURCES	
Pensions - IMRF	61,097
Total Deferred Inflows of Resources	61,097
NET POSITION	
Net investment in capital assets	616,655
Unrestricted	3,567,658
Total Net Position	\$ 4,184,313

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, 2024

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FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Administration					
Personnel	\$ 338,624	\$ -	\$ -	\$ -	\$ (338,624)
Contractual services	184,352	-	67,772	-	(116,580)
Commodities	16,808	-	-	-	(16,808)
Health programs	182,258	37,373	-	-	(144,885)
Depreciation - unallocated	70,042	-	-	-	(70,042)
Total Governmental Activities	<u>\$ 792,084</u>	<u>\$ 37,373</u>	<u>\$ 67,772</u>	<u>\$ -</u>	<u>(686,939)</u>
GENERAL REVENUES					
					798,780
					38,157
					40,892
					76,440
					4,212
					<u>958,481</u>
					271,542
					<u>3,912,771</u>
					<u>\$ 4,184,313</u>

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, 2024

EXHIBIT C

DRAFT

	General Fund
ASSETS	
Cash and investments	\$ 2,553,637
Receivables, net of allowance for uncollectibles	
Property taxes	424,576
Corporate replacement taxes	2,268
Prepaid items	12,317
Due from Berwyn Township	8,029
	<u>8,029</u>
Total Assets	<u>\$ 3,000,827</u>
LIABILITIES	
Accounts payable	\$ 10,981
Payroll withholdings payable	9,936
	<u>20,917</u>
Total Liabilities	<u>20,917</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	419,762
	<u>419,762</u>
Total Deferred Inflows of Resources	<u>419,762</u>
FUND BALANCES	
Non-spendable	12,317
Unassigned	2,547,831
	<u>2,560,148</u>
Total Fund Balances	<u>2,560,148</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,000,827</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 BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
MARCH 31, 2024

Total fund balances-governmental funds (Exhibit C)	\$ 2,560,148
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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.	616,655
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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	\$ 308,295	
Deferred inflows - pension related	<u>(61,097)</u>	247,198

Deferred inflows of resources related to property taxes, do not relate to current financial resources and are not included in the funds.	419,762
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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>340,550</u>
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Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 4,184,313</u></u>
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TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2024

EXHIBIT D

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	General Fund
<u>Revenues</u>	
General tax levy	\$ 768,326
Tax increment financing	2,629
Corporate replacement taxes	35,528
Earnings on investments	40,892
Lease income	76,440
Grants	67,772
Vital record income	36,705
Clinic fees and income	668
Miscellaneous	4,212
<u>Total Revenues</u>	<u>1,033,172</u>
<u>Expenditures</u>	
Current	
Administration	
Personnel	546,870
Contractual services	128,085
Commodities	16,808
Health Programs	
Contractual services	182,258
Capital Outlay	
Administration	59,082
<u>Total Expenditures</u>	<u>933,103</u>
<u>Net Change in Fund Balance</u>	<u>100,069</u>
<u>Fund Balance - Beginning</u>	<u>2,460,079</u>
<u>Fund Balance - Ending</u>	<u>\$ 2,560,148</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, 2024

Total net change in fund balances-governmental funds (Exhibit D)	\$	100,069
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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	\$	(70,042)	
Capital outlay over capitalization limits		<u>2,815</u>	(67,227)

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		30,454
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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		<u>208,246</u>
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Change in net position of governmental activities (Exhibit B)	\$	<u><u>271,542</u></u>
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TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

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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:

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

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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.
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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.

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

DRAFT

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, 2024, the prepaid amount of \$12,317 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 two items that qualify for this category. The first is unavailable revenue; it is reported in the governmental funds balance sheet. The item unavailable revenue is from property taxes. The second is pensions; it is reported in the government-wide statement of net position. 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.

H. 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, 2024, the legal debt margin for the District was limited to 2.875% of the most recent equalized assessed valuation available. At March 31, 2024, the 2022 tax levy was the most recent available. Based on the 2022 tax year equalized assessed valuation of \$775,138,396, the legal debt limit was \$22,285,229. The remaining debt margin was \$22,285,229.

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, 2024

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, 2024, the carrying amount of the District's deposits and investments totaled \$2,553,637, including petty cash of \$100, and the financial institution balances totaled \$2,557,258.

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	\$ 1,233,654	\$ 1,233,654	\$ -	\$ -
Negotiable Certificates of Deposits	1,323,604	1,323,604	-	-
Total	\$ 2,557,258	\$ 2,557,258	\$ -	\$ -

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, 2024

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NOTE 2 – DEPOSITS AND INVESTMENTS (CONT'D)

At March 31, 2024, the District had the following fair value measurements:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Negotiable Certificates of Deposits	\$ 1,323,604	\$ 1,323,604	\$ -	\$ -
Total Investments	\$ 1,323,604	\$ 1,323,604	\$ -	\$ -

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, 2024, the District's deposits were insured up to Federal Depository Insurance Corporation (FDIC) limits and excess amounts were fully collateralized.

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. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of March 31, 2024, the bank balances of the District's deposits with financial institutions were fully collateralized.

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 2022 tax levy, payable in 2023, was passed on December 15, 2022 and the 2023 tax levy, payable in 2024, was passed on December 11, 2023.

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

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

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

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.

Detail of property taxes receivable as of March 31, 2024 is as follows:

Property taxes receivable	\$ 432,675
Less: Allowance for uncollectible taxes	<u>8,099</u>
Net property taxes receivable	<u><u>\$ 424,576</u></u>

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>
Non-Depreciated Capital Assets:				
Land	<u>\$ 916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 916</u>
Depreciated Capital Assets:				
Buildings and Improvements	1,552,263		-	1,552,263
Furniture and Equipment	<u>202,513</u>	<u>2,815</u>	<u>-</u>	<u>205,328</u>
Subtotal	<u>1,754,776</u>	<u>2,815</u>	<u>-</u>	<u>1,757,591</u>
Accumulated Depreciation:				
Buildings and Improvements	891,711	65,697	-	957,408
Furniture and Equipment	<u>180,099</u>	<u>4,345</u>	<u>-</u>	<u>184,444</u>
Subtotal	<u>1,071,810</u>	<u>70,042</u>	<u>-</u>	<u>1,141,852</u>
Net Capital Assets	<u><u>\$ 683,882</u></u>	<u><u>\$ (67,227)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 616,655</u></u>

Depreciation was charged to functions as follows:

Governmental Activities:	
Unallocated	<u>\$ 70,042</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 70,042</u></u>

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, 2024

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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.

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, 2023, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	16
Inactive Plan Members entitled to but not yet receiving benefits	7
Active Plan Members	8
Total	<u>31</u>

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 2023 was 0.85%. For the fiscal year ended March 31, 2024, the employer contributed \$2,587 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, 2024

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NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)

Net Pension Liability

The employer's net pension liability was measured as of December 31, 2023. 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, 2023:

- 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 2020 valuation pursuant to an experience study of the period 2017 to 2019.
- 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, Retiree, Male (adjusted 106%) and Female (adjusted 105%) 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.
- 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, 2023:

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

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NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	34.50%	6.35%	5.00%
International Equities	18.00%	8.00%	6.35%
Fixed Income	24.50%	4.85%	4.75%
Real Estate	10.50%	7.20%	6.30%
Alternatives	11.50%		
Private Equity		12.35%	8.65%
Hedge Funds		N/A	N/A
Commodities		7.20%	6.05%
Cash Equivalents	1.00%	3.80%	3.80%
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 3.77%; and the resulting single discount rate is 7.25%.

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

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NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2022	\$ 1,906,064	\$ 2,273,316	\$ (367,252)
Changes for the year:			
Service Cost	19,538	-	19,538
Interest on the Total Pension Liability	134,123	-	134,123
Differences Between Expected and Actual Experience of the Total Pension Liability	227,657	-	227,657
Change of assumptions	(5,759)	-	(5,759)
Contributions - Employer	-	2,516	(2,516)
Contributions - Employees	-	13,319	(13,319)
Net Investment Income	-	240,510	(240,510)
Benefits Payments, including Refunds of Employee Contributions	(131,718)	(131,718)	-
Other (Net Transfer)	92,512	(92,512)	-
	<u>243,841</u>	<u>217,139</u>	<u>26,702</u>
Balances at December 31, 2023	<u>\$ 2,149,905</u>	<u>\$ 2,490,455</u>	<u>\$ (340,550)</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	\$ 2,353,121	\$ 2,149,905	\$ 1,978,659
Plan Fiduciary Net Position	<u>2,490,455</u>	<u>2,490,455</u>	<u>2,490,455</u>
Net Pension Liability/(Asset)	<u>\$ (137,334)</u>	<u>\$ (340,550)</u>	<u>\$ (511,796)</u>

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

For the year ended March 31, 2024 the employer recognized pension expense of \$2,587. At March 31, 2024, 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, 2024

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NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience Assumptions	\$ 138,324	\$ 57,598
Net difference between projected and actual earnings on pension plan investments	-	3,499
	<u>169,339</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>307,663</u>	<u>61,097</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>632</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 308,295</u>	<u>\$ 61,097</u>

\$632 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, 2024. 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:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ 46,378
2025	104,015
2026	111,483
2027	(15,310)
2028	-
Thereafter	<u>-</u>
Total	<u>\$ 246,566</u>

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, 2024, there was no significant reduction in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. Premiums have been displayed as expenditures in appropriate funds.

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

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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, 2024, the District received \$76,440 from the Township in lease payments.

NOTE 8 – 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, 2024, 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,	2023	2022	2021	2020
Total Pension Liability				
Service cost	\$ 19,538	\$ 22,373	\$ 22,701	\$ 19,698
Interest on the total pension liability	134,123	155,446	150,045	152,201
Changes to benefit terms	-	-	-	-
Difference between expected and actual experience of the total pension liability	227,657	(337,332)	53,746	(12,546)
Changes of assumption	(5,759)	-	-	(34,202)
Benefit payments, including refunds of employee contributions	(131,718)	(134,647)	(169,021)	(143,742)
Net change in total pension liability	243,841	(294,160)	57,471	(18,591)
Total pension liability - beginning	1,906,064	2,200,224	2,142,753	2,161,344
Total Pension Liability - Ending (A)	\$ 2,149,905	\$ 1,906,064	\$ 2,200,224	\$ 2,142,753
Plan Fiduciary Net Position				
Contributions - employer	\$ 2,516	\$ 1,887	\$ 2,462	\$ 1,847
Contributions - employees	13,319	10,488	13,341	9,780
Net investment income	240,510	(422,533)	472,887	375,718
Benefit payments, including refunds of employee contributions	(131,718)	(134,647)	(169,021)	(143,742)
Other (net transfer)	92,512	(318,470)	52,035	(24,959)
Net change in plan fiduciary net position	217,139	(863,275)	371,704	218,644
Plan fiduciary net position - beginning	2,273,316	3,136,591	2,764,887	2,546,243
Plan Fiduciary Net Position - Ending (B)	\$ 2,490,455	\$ 2,273,316	\$ 3,136,591	\$ 2,764,887
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ (340,550)	\$ (367,252)	\$ (936,367)	\$ (622,134)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	115.84%	119.27%	142.56%	129.03%
Covered Valuation Payroll	\$ 295,983	\$ 233,067	\$ 273,528	\$ 217,330
Net Pension Liability as a Percentage of Covered Valuation Payroll	-115.06%	-157.57%	-342.33%	-286.26%

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

2019	2018	2017	2016	2015
\$ 18,118	\$ 26,897	\$ 26,497	\$ 23,423	\$ 21,794
151,038	159,251	170,181	167,773	166,977
-	-	-	-	-
(6,039)	(116,955)	(107,247)	338	(20,460)
-	46,958	(80,214)	-	-
(151,981)	(151,689)	(158,608)	(163,318)	(153,695)
11,136	(35,538)	(149,391)	28,216	14,616
2,150,208	2,185,746	2,335,137	2,306,921	2,292,305
<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>
\$ 3,851	\$ 18,311	\$ 19,786	\$ 19,573	\$ 16,297
9,792	12,189	12,541	10,253	8,987
438,222	(158,790)	437,458	154,068	11,562
(151,981)	(151,689)	(158,608)	(163,318)	(153,695)
20,215	16,228	(159,071)	31,290	26,265
320,099	(263,751)	152,106	51,866	(90,584)
2,226,144	2,489,895	2,337,789	2,285,923	2,376,507
<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>\$ (384,899)</u>	<u>\$ (75,936)</u>	<u>\$ (304,149)</u>	<u>\$ (2,652)</u>	<u>\$ 20,998</u>
117.81%	103.53%	113.92%	100.11%	99.09%
\$ 217,600	\$ 270,876	\$ 278,684	\$ 227,851	\$ 199,718
-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
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 2023 Contribution Rate*

Valuation Date: December 31, 2023

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 2023 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>	20-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, 2021, actuarial valuation

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

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TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	Original Budget	Final Budget	Actual	Over/(Under) Budget
Revenues				
General tax levy	\$ 690,000	\$ 690,000	\$ 768,326	\$ 78,326
Tax increment financing	-	-	2,629	-
Corporate replacement taxes	35,000	35,000	35,528	528
Earnings on investments	-	-	40,892	40,892
Lease income	76,440	76,440	76,440	-
Grants	-	-	67,772	67,772
Vital record income	37,500	37,500	36,705	(795)
Clinic fees and income	2,000	2,000	668	(1,332)
Miscellaneous	20,000	20,000	4,212	(15,788)
Total Revenues	860,940	860,940	1,033,172	169,603
Expenditures				
Administration				
Personnel				
Salaries	616,100	633,600	447,578	(186,022)
Social security and medicare	43,000	43,000	34,239	(8,761)
IMRF	20,000	20,000	2,587	(17,413)
Health insurance	80,000	80,000	61,137	(18,863)
Unemployment taxes	3,500	3,500	1,329	(2,171)
Total Personnel	762,600	780,100	546,870	(233,230)
Contractual Services				
Accounting/bookkeeping	23,700	23,700	23,700	-
Audit	6,800	6,800	6,725	(75)
Association dues	2,000	2,000	1,080	(920)
Legal	18,000	18,000	19,044	1,044
Casualty insurance	23,500	23,500	20,035	(3,465)
Legal expense	10,000	10,000	-	-
Conferences/education	4,500	4,500	3,771	(729)
Bonding	3,500	3,500	7,000	3,500
Death surcharge	10,000	10,000	6,120	(3,880)
Building maintenance	25,000	25,000	12,441	(12,559)
Janitorial service	3,000	3,000	-	(3,000)
Equipment maintenance	4,000	4,000	3,927	(73)
Snow removal	3,500	3,500	1,947	(1,553)
Utilities	24,000	24,000	9,617	(14,383)
Postage and meter	3,000	3,000	1,341	(1,659)
Printing and publication	10,000	10,000	8,692	(1,308)
Miscellaneous	5,000	5,000	2,645	(2,355)
Total Contractual Services	179,500	179,500	128,085	(41,415)

(Continued)

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	Original Budget	Final Budget	Actual	Over/(Under) Budget
<u>Expenditures</u>				
Administration				
Commodities				
Janitorial service and supplies	\$ 2,000	\$ 4,000	\$ 3,817	\$ (183)
Office supplies	9,000	13,000	12,991	(9)
<u>Total Commodities</u>	<u>11,000</u>	<u>17,000</u>	<u>16,808</u>	<u>(192)</u>
Capital Outlay				
Equipment	200,000	200,000	21,484	(178,516)
Building improvements	200,000	200,000	35,808	(164,192)
Park improvements and equipment	8,000	8,000	1,790	(6,210)
Parking lot Improvements	10,000	10,000	-	(10,000)
<u>Total Capital Outlay</u>	<u>418,000</u>	<u>418,000</u>	<u>59,082</u>	<u>(358,918)</u>
<u>Total Administration</u>	<u>1,371,100</u>	<u>1,394,600</u>	<u>750,845</u>	<u>(633,755)</u>
Health Programs				
Rodent abatement	40,000	40,000	-	(40,000)
Vision/hearing	6,000	6,000	-	(6,000)
Dental	15,000	15,000	-	(15,000)
Pediatric	12,000	12,000	-	(12,000)
Lead awareness	2,500	2,500	-	(2,500)
Clinics	10,000	10,000	3,448	(6,552)
Special programs	1,414,001	1,383,501	163,067	(1,220,434)
Participatory budget	17,000	17,000	-	(17,000)
Medical waste disposal	7,500	7,500	6,841	(659)
Medical supplies	3,000	10,000	8,902	(1,098)
<u>Total Health Programs</u>	<u>1,527,001</u>	<u>1,503,501</u>	<u>182,258</u>	<u>(1,321,243)</u>
<u>Total Expenditures</u>	<u>2,898,101</u>	<u>2,898,101</u>	<u>933,103</u>	<u>(1,954,998)</u>
<u>Net Change in Fund Balances</u>	<u>\$ (2,037,161)</u>	<u>\$ (2,037,161)</u>	100,069	<u>\$ 2,124,601</u>
<u>Fund Balance - Beginning</u>			2,460,079	
<u>Fund Balance - Ending</u>			<u>\$ 2,560,148</u>	

TOWNSHIP OF BERWYN
PUBLIC HEALTH DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
MARCH 31, 2024

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 12, 2023.

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, 2024.

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AGENDA ITEM SUMMARY

AGENDA ITEM: **10-B**

TITLE	NBPD's Corrida del Mariachi 5K/Walk on Saturday 17, 2024
MEETING DATE	July 29, 2024
SUBMITTED BY	David J. Avila, Health Board President

SUMMARY
ATTACHMENTS
<ul style="list-style-type: none">Letter from NBPD dated July 8, 2024

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

NORTH BERWYN PARK DISTRICT

July 8, 2024

Berwyn Township Board
Berwyn Health District Board
6600 W. 26th Street
Berwyn, IL 60402

Dear Berwyn Township Supervisor, David Avila,

The North Berwyn Park District is excited to present the 5th commemorative Corrida del Mariachi 5K Run/Walk on Saturday, August 17. This highly publicized event which promotes health & wellness to the Berwyn community, provides a meaningful investment to our community sponsors. This year, we expect 1200-1300 runners, aspiring athletes, young children, and families to participate in the race.

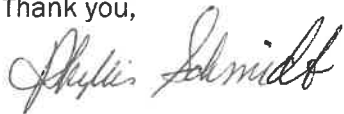
As an event sponsor, the Berwyn Township, Berwyn Health District and Board Members will be seen by 1200-1300 runners/walkers and spectators on event signage, the North Berwyn Park District website and race shirts.

We appreciate the Berwyn Township and Berwyn Health District's Platinum Sponsor level at \$5,000 which will help defray the costs of organizing the event. This event continues to grow each year and without community sponsors like the Berwyn Township and Berwyn Health District this event would not be possible.

The North Berwyn Park District makes a positive difference in the quality of life for Berwyn residents of all ages. The Corrida del Mariachi 5K Run/Walk promotes health and wellness while helping our community thrive.

We look forward to our continued partnership and we thank you for your support. We hope to see you at the race start line at 7:45am!

Thank you,



Phyllis Schmidt
Corrida Del Mariachi
North Berwyn Park District
pschmidt@nbpd4fun.org
O (708)749-4900
D (847)373-6046