

OAK PARK AND RIVER FOREST HIGH SCHOOL

Finance Committee Meeting Agenda

**April 15, 2008
Board Room**

Immediately Following the Special Board of Education Meeting

- | | |
|---|-------------------------------|
| 1. Minutes | |
| 2. Food Service RFP Executive Summary | Tim Keeley/Mike Piekarski |
| 3. PE Uniform RFP Executive Summary | Tim Keeley |
| 4. Sub Teacher & Sub Clerical Pay 08/09 | Jason Edgecombe/Cheryl Witham |
| 5. Staffing Report & Budget '09 | Jason Edgecombe/Cheryl Witham |
| 6. Agile Mind Contract | Phil Prale |
| 7. Stadium Lights | Board of Education Discussion |
| 8. FY 2008 Amended Budget | Cheryl Witham |
| 9. Food Service Lunch Prices | Information |
| 10. Monthly Financials | Information |
| 11. Treasurer's Report | Information |
| 12. Township Treasurer's Update | Information |
| 13. Finance Matters for Committee | Information/Deliberation |

Finance Committee Members

Chair: John Rigas

Board of Education

DLT

Jim Hunter – FSEC Chair

OAK PARK AND RIVER FOREST HIGH SCHOOL
201 North Scoville Ave.
Oak Park, IL 60302

FINANCE COMMITTEE MEETING

Tuesday, March 11, 2008

A Finance Committee meeting was held on Tuesday, March 11, 2008. Chair John P. Rigas called the meeting to order at 7:35 a.m. in the Board Room. Committee members present were: John C. Allen, IV, Valerie J. Fisher, Dr. Ralph H. Lee, Dr. Dietra D. Millard, Sharon Patchak- Layman, and John P. Rigas. Also present were Dr. Attila J. Weninger, Superintendent; Cheryl L. Witham, Chief Financial Officer; Jack Lanenga, Assistant Superintendent for Operations; and Gail Kalmerton, Executive Assistant/Clerk of the Board.

Visitors included Kay Foran, Director of Community Relations and Communications; Doug Willey, Supervisor of Finance; Tim Keeley, Purchasing Coordinator; and James Hunter, FSEC Chair.

Minutes

The Finance Committee minutes of February 19, 2008, were accepted, as presented.

Construction Update

Mr. Lanenga reported that each month the administration looks at the construction that has occurred at the high school. This building is valued both as a means of imparting education and as the community jewel that it is. Because of this, the administration presents to the Board of Education any changes taking place. This month there were only minor changes.

The work during Spring Break will commence Friday March 21. Airlock doors will be added to both ends of the mall corridor, the door near 116, and the door off the mall near the freshman cafeteria. It is anticipated that the work will be done prior to the start of school, March 31.

The District continues to look at ways to conserve energy. Over the past two years, the District has replaced 1) the boiler, the roof, and all of the windows in the 1967 addition. Updates to the electronic controls for the HVAC system are continuing. The airlock doors will save energy by providing an area for cold or hot air to remain when doors are open. Other areas to explore are finer control of room temperatures, green roofs, better window control, better door control, improved light control and other items.

Discussion ensued about the items on the list of projects including bike racks and lockers for the band room. Mr. Lanenga explained that 17 bike racks would be purchased for approximately \$15,000; they will be the same type as used in Daley Plaza, a U-bar. Ms.

Witham explained that staff had not ordered lockers for the band room, although two cabinets had been requested. Ms. Patchak-Layman noted that the Concert Tour Association was of the opinion that the lockers were to be ordered. Ms. Witham explained that they had not been ordered and that the deadline to do so had passed.

In response to a request to understand the operations of the building and the cost of projects and/or materials, Mr. Lanenga offered to provide the Board of Education members with a tour of the building. Mr. Rigas reported that he relies on the staff and the bidding process to determine the best prices. Dr. Lee expressed disbelief as to why a pool heater would cost \$54,000. Dr. Millard added that this building is older and the District tries to maintain its integrity and significance; this is particularly challenging with a pool that was built in the 1920's.

Ms. Patchak-Layman asked if the District would levy for Life Safety and if it were under the cap. She also asked why a separate budget for Life Safety and a separate budget for Operations and Maintenance were being kept. She asked if it all could be within the Operations and Maintenance Fund. Ms. Witham responded that the District has a limit of \$.25 in the O&M Fund, and was close to that level. The District may, instead, levy Life Safety and this sets aside funds for the agreed-to projects. It is an easy way to account for the funds and how the money is spent. Ms. Patchak-Layman also learned that the District does not have to set amount for architecture, as it negotiates its own rates, which may be only seven percent, three percent less than the maximum ten percent allowed.

BID Calendar and Process

Mr. Keeley provided the following written memo and a bid calendar.

“John Allen provided samples of an “executive summary” that his firm utilizes in reviewing and rating of RFP’s and competitive bid responses. This review, coupled with the intent to further clarify the intent and scope of all future RFP’s/bids, has led us to a more comprehensive approach to reporting a recommendation to the Board.

In the past, it has been the practice of the Business Office to offer a very straightforward recommendation with few details. Upon review of Mr. Allen’s suggestions, I have determined that the addition of the following components would provide the greatest amount of clarity to the Board of Education:

- Report the comprehensive history, justification and rationale for the bid.
 - Specific district need being met by the product or service being bid.
 - Specific reason that the product or service that is indicated in the bid documents has been called for to meet said need.
 - Any other pertinent information that may justify the bid of said product or service.
 - Explanation of any rating system that was utilized to review bids.
- Detailed account of the bid process as it relates to the recommendation decision
 - Number of bids received.
 - Number of “qualified” vendors.

- Reason for rejecting any bids.
- Detailed summation of bid results (cost, features of services, etc.).
- Recommendation for the Board
 - Supporting information
 - Pricing.
 - Vendor background check.
 - Results of any reference checks.
 - Any other pertinent information that weighed into the recommendation decision.

“It was also brought to my attention that the Board would like more clarity on upcoming bids in the form of a calendar. I have attached a calendar that runs through July 2012 and includes all biddable purchases that are known at this time.”

Discussion ensued. Mr. Rigas did not want the staff to spend a lot of time reporting to the Board of Education on how mundane things such as class rings, landscaping, towel service, and office supplies, etc. were bid out, as they are commodities and bought at the lowest price. A more in-depth report would be necessary for bidding out cars, mini buses, contractual services for security, etc. Whoever bids a commodity at the lowest price is the way the District should precede. Dr. Lee reported that he found comfort in reading about the bids for athletic uniforms and the concerns that went into it. After reading the report, he felt this was the avenue to go. Mr. Rigas referencing an * on page two of the report about unacceptable sources who did not bid, said he did not want that level of detail. The Board of Education’s job is to set policy and to rely on the staff to do their jobs. Mr. Allen just wanted his two-page bid process so that he knew what was being done and that the process was necessary.

Ms. Patchak-Layman asked about things such as green industry standards and if they were included in the bid process. Ms. Witham stated that there is a Board of Education purchasing policy and if the Board of Education should want to impose a list of checks and extra points for a supplier being a minority business, using green products, being a local business, or having been made in USA, etc., or other restrictions, it should go back to the policy. Otherwise, the Board of Education should assume that the District would abide by the law and the Board of Education policy. Ms. Witham noted that the District is aware of not using sweatshops and acts accordingly.

Mr. Rigas said the policy now reads that the District takes the lowest qualified bid. Ms. Patchak-Layman asked if the District had an RFQ bid process and timeline on different companies. The District has talked about going out for legal and audit services, electrical work, etc. Does the District have a process for having a preferred vendor list? Ms. Witham noted that construction was separate from this list and would be a different discussion. An RFQ for legal services is not on the calendar and there is no requirement to do so at varying intervals. The audit firm provides a yearly engagement letter. She did not know of a contract with any of the law firms. Ms. Witham suggested they could put it on a cycle.

With regard to travel services, Ms. Witham stated that the organizations specific to helping students travel are very specific and the District has not done an RFQ for travel services. For the Marine Biology trip, the teachers put the trip together. The Ms. Witham continued that student activities do not have the same requirements as the school in spending the State's money, as students raise their own money. The District does not have to impose bid requirements on them.

Dr. Millard suggested that Dr. Lee review the purchasing policy to see what is included and what is not.

Facility Five-Year Plan

Mr. Lanenga stated that the District has always had a three- to eight-year plan for construction, dating back to the days of the Restricted Building Fund. The staff of Wight & Company has been instrumental in providing a path for using the District's financial resources wisely. This plan, which is part of the packet, is the beginnings of a five-year plan. The District has allocated the Life Safety money according to the architect's recommendation in the ten-year inspection.

The O&M Funds are to be allocated for each year beyond summer, 2008. The District has created a list of potential projects for 2009-2012 based on its review of needs and recommendations from staff, administration, the architects, and the community.

Although no action is required of the Board of Education at this time, the District wanted to advise the Board of Education of its plans. A School Facility Advisory Committee was formed to look at possible projects and make recommendations. Input will be sought from the group, a group of citizens with building backgrounds, who have given the District tremendous advice and ideas in the past. Input will also be received from the administration and the Board of Education's Finance Committee members. The plan would be brought to the Board of Education for final approval.

Bid for Athletic Uniforms

It was the consensus of the Finance Committee members to recommend to the Board of Education that it award the Cross Country and Boys' Soccer uniforms, Girls' Tennis and Girls' Volleyball warm-ups, and Wrestling singlets to Salkeld Sports and the Boys' Basketball warm-ups to Sunburst Sportswear at its regular March Board of Education meeting.

Ms. Patchak-Layman Commented that "inferior quality" was strong language with regard to something be stamped or embroidered on a fabric. She had no suggested replacement language.

Monthly Financials

No monthly financials were presented.

Treasurer's Report

No Treasurer's Report was presented.

Adjournment

Financial Committee meeting adjourned at 8:25 a.m. on Tuesday, March 11, 2008.

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Tim Keeley

DATE: April 9, 2008

RE: Executive Bid Summary for Physical Education Uniforms

BACKGROUND

On March 25, 2008, bids were solicited for Physical Education Uniforms. This bid is completed on a 2-year contract bases.

Jacqui Charette-BasisiriRad, Bookstore Manager, authored the specifications for this bid. The products specified in the bid were chosen for their quality, value and their inclusion in the Worker's Rights Consortium list of approved products. As such, District 200 can be assured that the products were not manufactured by a facility that neglects worker's rights.

SUMMARY OF FINDINGS

Bids were received from five vendors, listed below. The lowest responsible bidder was Ambassador Athletic Apparel, who has been the supplier of physical education uniforms for over five years. District 200 has been pleased with the quality of product, customer service and billing from Ambassador during this time.

Bid results:

Ambassador	\$43,091.50
Itchin' to be Stichin'	\$53,441.00
Riddell	\$57,257.50
Sports Corp	\$50,225.00
Sunburst	\$45,374.00

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

In reviewing the bids from the qualified bidders, it is my recommendation that the bid be awarded to Ambassador Athletic Apparel.

Oak Park and River Forest High School District 200

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education
FROM: Cheryl L. Witham
DATE: April 15, 2008
RE: Food Service RFP Executive Summaries

BACKGROUND

Each year at this time it is necessary to go out for bid or roll over on the following Food Service products: Beverages, Bread and milk.

BEVERAGE

On March 26, 2008, RFP's were solicited for the Food Services Beverage Contract. This contract incorporates all non-dairy beverages sold in the District cafeterias. Specifications, annual usage and guidelines for the RFP were formulated by Micheline Piekarski, Food Services Director.

BREAD AND MILK - On April 3, 2008, the Northern Illinois Independent Purchasing Cooperative solicited RFP's for Bread Products.

Rollover and Approval of the Northern Illinois Independent Purchasing Cooperative's Request for Proposals are presented to the Oak Park and River Forest High School, District 200 as the Administrative District of the NIIPC. There are 51 school districts that belong to the NIIPC.

Per Our Intergovernmental Agreement:

Section VII: ADMINISTRATIVE DISTRICT

- C. The administrative district, subject to the direction of the Board of Directors, shall perform those necessary functions to obtain bids and award to a preferred vendor the purchase of food and supply items by individual member districts of the Cooperative.

This includes the rollover of all bids/RFP's.

1.0 General Information:

- 1.1 The Northern Illinois Independent Purchasing Cooperative
- a. A group of fifty-one school districts with a total enrollment of 150,000+ located in Illinois have agreed to combine their food service needs into a cooperative bid purchase agreement and purchase in accordance with the attached specifications.
 - b. In this, the second cooperative effort in purchasing Milk and Dairy Products, number of the member districts have chosen to participate. During rollover years, additional member districts may join this cooperative bid.

SUMMARY OF FINDINGS

All RFP Executive Summaries are attached for your review.
The RFP for Beverages be awarded to Coca Cola
The NIIPC RFP for Bread be awarded as presented.
The NIIPC RFP for Milk will be rolled over for SY 2008 – 09

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

All RFP Executive Summaries will be presented for Board approval at the April 24, 2008 meeting.

TEL: (708) 383-0700

WEB: www.oprfhs.org

TTY/TDD: (708) 524-5500

FAX: (708) 434-3910

Oak Park and River Forest High School
District 200

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Tim Keeley

DATE: April 9, 2008

RE: Executive Bid Summary for Food Services Beverage RFP

BACKGROUND

On March 26, 2008, RFP's were solicited for the Food Services beverage contract. This contract incorporates all non-dairy beverages sold in the District cafeterias. Specifications, annual usage and guidelines for the RFP were formulated by Micheline Piekarski, Food Services Director.

SUMMARY OF FINDINGS

RFP's were received from Cadbury-Schweppes (7-up), Coca-Cola, and Pepsi. Pepsi would not allow the storing of non-Pepsi product (milk) in their coolers, which was a pre-requisite of the qualification process. In spite of this shortcoming, it was decided to evaluate the Pepsi RFP to allow for a more expansive analysis. The RFP's were analyzed using a scoring system, as follows:

Section 1: Technical Score

- a. Maximum possible score 300 points
- b. 100 points possible for variety of products/services offered.
- c. 50 possible points for each of the following categories, as determined by reference checks: Customer service, operational relationship, ability to perform requested services, record of compliance with legal requirements. Based on reference checks, where vendor's customers rated the vendor's performance in each category on a scale of 1-10.

Section 2: Cost Score

- a. Maximum possible score of 200 points
- b. Computed by dividing the vendor's total cost of services into the lowest total cost of all bids and multiplying by the maximum score for price.
- c. "Total Cost of Services" will be calculated by subtracting market value of all proposed vendor provided "value added goods and services" from the total cost of their proposal.

Reference checks, evaluation of products offered and thorough RFP review by both the Purchasing Coordinator and Food Services Director, resulted in the below scoring:

Oak Park and River Forest High School

District 200

201 North Scoville Avenue • Oak Park, IL 60302-2296

Section 1: Technical Score			
			Cadbury
	Pepsi	Coke	Schweppes
1. Ability to perform the contracted service?	45	45	40
2. Accounting/Billing Practices	5	25	45
3. Overall Customer Service	50	50	45
4. Compliance with Legal requirements	50	50	50
5. Product/services offered	90	100	75
Relative Score	240.00	270.00	255.00
Section 2: Cost Score			
			Cadbury
	Pepsi	Coke	Schweppes
Bottle Water	\$800.00	\$800.00	\$608.00
12 oz. cans	\$120.00	\$140.00	\$140.00
20 oz. Bottles	\$900.00	\$975.00	\$750.00
12 oz. Isotonic	\$3,100.00	\$2,680.00	\$3,398.00
10 oz. Juice	\$310.00	\$295.00	\$240.00
Total	\$5,230.00	\$4,890.00	\$5,136.00
Possible Rebate	\$1,140.00	\$380.00	\$570.00
Final total with rebate	\$4,090.00	\$4,510.00	\$4,566.00
Relative Score	200.00	181.37	179.15
Overall Score			
	440.00	451.37	434.15

Please note that the poor billing and accounting practices of Pepsi, as revealed through a reference check, resulted in a low score in this category. The customers related that many hours of District time were spent attempting to correct billing issues. This problem was noted to be a recurring issue that had to be dealt with in each billing cycle.

Also, note that Pepsi's rebate is based on a usage of 14,400 cases of product per year. Should the District not meet this minimum, \$0 in rebate would be received for the contract year. The Food Service Director stated that usage in 2008-2009 may fall below the 14,400 case requirement.

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

In reviewing the RFP's it was the decision of the Food Service Director and Purchasing Coordinator to award the business to Coca-Cola. This decision is based on the following factors:

- Coca-Cola's proposal received the highest overall score when subjected to the RFP's stated scoring system.
- Coca-Cola offers the selection of products that the Food Service Director feels will be most desirable within the District's nutritional program.
- Pepsi would not allow the storage or display of dairy product in their coolers (a pre-requisite of qualification according to the RFP documents).

Northern Illinois Independent Purchasing Cooperative
Bread RFP Recommendations
2008-09 School Year

Category: Bread Products

Type: Fixed Cost

The RFP package was sent to the following companies:

Table 1: Extension Includes All 33 Bakery Items Unless Noted

Company	Response/No Response	Extension
Alpha Baking Company	Response	\$514,451
Chicago Baking/Butternut	No Response	
Continental Baking Co.	No Response	
Gonnella Baking Co.	Response	\$524,662
Interstate Baking Company	No Response	
Milano Baking Co	No Response	
Turano Baking Company	Response	\$685,896
Sara Lee - Chicago Ridge	Response	Bid on 9 items only see table 2
Sara Lee - Rock Island	Response	Bid on 9 items only see table 2
Customized Product	No Response	
C & S Sales	No Response	

Table 2: Extension Includes Only Nine Bakery Items or Less

Company	Response/No Response	Extension
Alpha Baking Company	Response	\$349,367
Chicago Baking/Butternut	No Response	
Continental Baking Co.	No Response	
Gonnella Baking Co.	Response	\$362,437
Interstate Baking Company	No Response	
Milano Baking Co	No Response	
Turano Baking Company	Response	\$497,514
Sara Lee - Chicago Ridge	Response	\$445,381
Sara Lee - Rock Island	Response	\$10,113 – Only 6 items
Customized Product	No Response	
C & S Sales	No Response	

Alpha Baking Submitted Prices On:

Arlington Hts School District #25
Coal City School District
Evanston Township High School
Evanston/Skokie District
Fairview School District
Glenview School District
Grant High School
Huntley District #158
Joliet Twp. H.S. District
Nippersink District #2
Oak Park & River Forest High School
Rockton School District
Schiller Park School District
Westmont School District

Turano Bid Submitted Prices On:

Arlington Hts School District #25
Evanston Township High School
Evanston/Skokie District
Fairview School District
Glenview School District
Grant High School
Huntley District #158
Joliet Twp. H.S. District
Nippersink District #2
Oak Park & River Forest High School
Schiller Park School District
Westmont School District

Gonnella Bid Submitted Prices On:

Arlington Hts School District #25
Evanston Township High School
Evanston/Skokie District
Fairview School District
Glenview School District
Grant High School
Huntley District #158
Joliet Twp. H.S. District
Nippersink District #2
Oak Park & River Forest High School
Rockton School District
Schiller Park School District
Westmont School District

Sara Lee (Chicago Ridge) Submitted Prices On:

Arlington Hts School District #25
Coal City School District
Evanston Township High School
Evanston/Skokie District
Glenview School District
Iroquois School District #2
Joliet Twp. H.S. District
Oak Park & River Forest High School
Rockton School District
Schiller Park School District
West Carroll School District
Westmont School District

Sara Lee (Rock Island) Submitted Prices On:

Eastland School District #308

Recommendation

Alpha Baking would be awarded:

Arlington Hts School District #25
Coal City School District
Evanston Township High School
Evanston/Skokie District
Fairview School District
Glenview School District
Grant High School
Huntley District #158
Joliet Twp. H.S. District
Nippersink District #2
Oak Park & River Forest High School
Rockton School District
Schiller Park School District
Westmont School District

Sara Lee (Chicago Ridge) would be awarded:

Iroquois School District #2
West Carroll School District

Sara Lee (Rock Island) would be awarded:

Eastland School District #308



To: Oak Park & River Forest High School Board of Education
From: Micheline Piekarski, MSM, SNS
Date: April 10, 2008
Subject: Rollover and Approval of the Northern Illinois Independent Purchasing Cooperative's Request for Proposals.

I. Per Our Intergovernmental Agreement:

Section VII: ADMINISTRATIVE DISTRICT

- C. The administrative district, subject to the direction of the Board of Directors, shall perform those necessary functions to obtain bids and award to a preferred vendor the purchase of food and supply items by individual member districts of the Cooperative.

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Recommendation

Lockwood Dairy will roll over:	Joliet High School District
Lockwood Dairy will be awarded:	Coal City School District
Becker's Dairy will roll over:	Arlington Heights #25 Evanston Township H.S. #202 Glenview School District Grant High School Oak Park & River Forest H.S. River Trails School District Westmont School District Evanston/Skokie CCSD #65
Becker's Dairy will be awarded:	J.S. Morton School District Mt Prospect 57/Arlington Heights
Marigold will be awarded:	Consolidated School District #158

Oak Park and River Forest High School
District 200

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Tim Keeley

DATE: April 9, 2008

RE: Executive Bid Summary for Physical Education Uniforms

BACKGROUND

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SUMMARY OF FINDINGS

Bids were received from five vendors, listed below. The lowest responsible bidder was Ambassador Athletic Apparel, who has been the supplier of physical education uniforms for over five years. District 200 has been pleased with the quality of product, customer service and billing from Ambassador during this time.

Bid results:

Ambassador	\$43,091.50
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Riddell	\$57,257.50
Sports Corp	\$50,225.00
Sunburst	\$45,374.00

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

In reviewing the bids from the qualified bidders, it is my recommendation that the bid be awarded to Ambassador Athletic Apparel.

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Jason Edgecombe

DATE: April 15, 2008

RE: Substitute Teacher/Clerical Pay Rates for 2008 - 2009

BACKGROUND

Traditionally the Office of Human Resources has recommended increases for substitute teachers and clerical workers on a bi-annual basis. The previous increase for substitute teachers and clerical staff was implemented for the 2006 – 2007 school year.

SUMMARY OF FINDINGS

An analysis of substitute rates in area school districts would allow the proposed rates to remain competitive.

RECOMMENDATIONS

It is recommended that an increase of \$5.00 for certified substitutes and increase of \$1.00 for clerical staff be approved for the 2008 – 2009 school year. Based on approval of the recommended increase the pay schedule for substitutes is provided below.

CERTIFIED SUBSTITUTES (Teachers)

\$110.00 per diem
\$115.00 per diem (after 20th day – retroactive to the first day)
\$174.00 per diem (long term 4 – 12 weeks)
\$199.00 per diem (long term 13 – 24 weeks)
\$224.00 per diem (long term 25 – 38 weeks)

NON-CERTIFIED (Clerical Staff)

\$12.50 per hour
\$13.50 per hour (after 20th day – retroactive to the first day)

MOTION: Move to approve Substitute Teacher/Clerical Pay Rates for 2008 - 2009

ROLL CALL VOTE

TEL: (708) 383-0700

WEB: www.oprfhs.org

TTY/TDD: (708) 524-5500

FAX: (708) 434-3910

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Jason Edgecombe

DATE: April 15, 2008

RE: Projected Fiscal Year 2009 Certified/Non-Certified FTE Summary – First Semester

BACKGROUND

In order to assist the Business Office with the development of the fiscal year 2009 budget, the Office of Human Resources has been asked to provide a projection of certified/non-certified FTE needs.

The attached document provides projected FTE information for first semester of fiscal year 2009 as well as historical information for the previous four-year period.

SUMMARY OF FINDINGS

As reflected by the chart, the projected first semester Faculty FTE has been increased by .6 FTE when compared with the 2007 – 2008 school year. The reason for this increase is due to three additional sections across the instructional program.

In the non-certified employee groups, projected FTE is increased by 2.44 when compared with the 2007 – 2008 school year. This increase is due to the move of the Occupational Therapist from contractual status to employee status and the need to hire three additional one-to-one teaching assistants for incoming special education students.

The Administrative FTE is projected to increase by 1.5. This increase is due to the move of Assistant Principal for Student Services from .5 percent of service to 1.0 percent of service and the move of the Asst. Principal for Student Activities from the non-certified employee group.

Overall FTE has increased by 4.54 as a result of the moves described above. However, in basic terms the increase is attributable to the change of status of the Occupational Therapist and the additional TA's needed to meet the needs of the Special Education students.

RECOMMENDATIONS

INFORMATION ONLY

Oak Park and River Forest High School District 200

Fiscal Year 2009 Certified/Non-Certified Staffing F.T.E. Report for Budgeting ^{1,2}

Area/Division/Employee Group	F.T.E. 2004-2005	F.T.E. 2005-2006	F.T.E. 2006-2007	F.T.E. 2007-2008	F.T.E. 2008-2009 Semester I	F.T.E. Change 2007-2008 vs 2008-2009 Sem. I
Faculty						
Alternative Program	1.4	1.0	1.4	1.4	1.0	-0.40
Business Education	5.2	5.1	5.7	5.5	5.8	0.30
Driver Education	6.0	6.0	6.0	6.0	6.0	0.00
English	28.5	28.2	29.0	28.4	28.4	0.00
Family and Consumer Sciences	2.1	2.50	2.0	2.0	2.0	0.00
Guidance	11.5	11.0	12.0	12.0	12.0	0.00
History	19.6	20.9	22.4	22.0	22.0	0.00
ISIT	3.0	3.0	3.0	3.0	3.0	0.00
Mathematics	23.4	24.0	26.4	26.2	25.9	-0.30
Music	3.0	2.8	3.6	3.0	3.0	0.00
Physical Education	15.0	15.2	15.4	14.8	14.4	-0.40
Science	22.6	22.4	24.2	23.2	24.0	0.80
Special Education	30.8	33.0	38.0	40.0	40.4	0.40
Speech Arts	1.4	1.4	1.6	1.2	1.4	0.20
Technology	2.0	2.1	2.0	2.0	1.6	-0.40
Visual Arts	5.2	4.6	5.4	5.3	5.6	0.30
World Languages	19.2	19.4	20.0	19.9	20.4	0.50
Other Assignments/Release Periods ³	8.5	8.6	8.3	8.1	7.7	-0.40
Sub-total	208.4	211.2	226.4	224.0	224.6	0.60
Non-Certified Employee Groups⁴						
Buildings and Grounds	41.00	41.75	41.50	40.70	40.70	0.00
Classified	80.55	78.75	80.85	67.80	70.51	2.71
Food Service	28.40	28.40	28.40	19.95	19.95	0.00
Non-Affiliated	36.75	40.75	38.75	41.50	41.23	-0.27
Safety and Support Team	22.60	22.60	22.60	18.13	18.13	0.00
Sub-total	209.30	212.25	212.10	188.08	190.52	2.44
Administration						
Building Administration/Division Heads	7.7	8.2	8.6	8.1	9.6	1.50
District Administration	6.0	6.0	6.0	5.0	5.0	0.00
Sub-total	13.7	14.2	14.6	13.1	14.6	1.50
TOTALS	431.40	437.65	453.10	425.18	429.72	4.54

¹ F.T.E. = Full-Time Equivalent of 1.0

² F.T.E. = Shown here is a summary of paid employees and excludes employees on unpaid leaves of absence.

³ F.T.E. = Spoken Word, Title I, Reading Support, Deans, FS Chair, Project Scholar, College Prep, Test Prep and Engage Learning Coordinators.

⁴ F.T.E. = For 2008 and beyond, FTE is reported as hours worked based on 2080 hours vs Number of Employees as in prior years.

Oak Park and River Forest High School
District 200
201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education
FROM: Phil Prale
DATE: April 11, 2008
RE: Agile Mind Contract

BACKGROUND

- For the last two years the Math Division has used an online program to support students in multiple levels of the algebra program. The online program is Agile Mind.
- The cost of the contract is \$15,000, which is the same as the cost for the 2007-2008 school year.

SUMMARY OF FINDINGS

- The proposed contract covers 500 student licenses and ten teacher licenses for the online program.

RECOMMENDATION

- Approve the Agile Mind contract for the 2008-2009 school year.

AGILE MIND™ – Services

SERVICES AGREEMENT

This Agreement is entered into as of March 18, 2008 between Oak Park-River Forest HSD (“District”) and Agile Mind Education Holdings, Inc. (“Agile Mind”).

This Agreement describes the terms and conditions under which District has agreed to license certain computer-based on-line learning services of Agile Mind that it makes generally available via access to Agile Mind’s Internet servers (“Services”).

1. PURCHASE OF SERVICES; PRICE

- a. District agrees to obtain the Services for the subjects specified below for the maximum number of students and teachers at the campuses identified below for the following fees: \$15,000.

Campus	Number of Students Supported										# of Math Teachers	# of Science Teachers
	MS Math 2	MS Math 3	Algebra I	Algebra II	Geometry	Precal	Calculus	Statistics	Agile Assessment	Biology		
River Forest HS	n/a	n/a	500	n/a	n/a	n/a	n/a	n/a	n/a	n/a	10	n/a
On-site Getting Started Seminar												

Campus	Other Agile Mind Services
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- b. Subject to the terms and conditions of this Agreement, Agile Mind grants to District a limited, non-exclusive license to use the Services as specified in paragraph 1.a. during the term of this Agreement. Use of the Services includes access to and use of materials on portions of the Agile Mind Web site for those Services (“Web site”) (including use of materials available for printing on the Web site). District will be licensed to (and may use) the Services only for the number of students and teachers and only for the campuses and subjects specified in paragraph 1.a., except that (i) parents of the authorized students may use the Services to assist the students and (ii) school administrators at the campuses may use the Services to perform their administrator job responsibilities. As part of these conditions, District agrees that District will not, and will not authorize students or teachers (or parents or administrators) to:
- Print or make additional photocopies or electronic copies of Web or printed pages for anyone, including students or teachers, unless those copies are for and essential to the instructional progress of a teacher or student authorized to use the Services,
 - Download, distribute or otherwise make available any part of any Agile Mind Web site, except for the downloading and printing of authorized materials for use by the authorized teachers and students (and the parents and administrators) as described in paragraph 1.a., or
 - Share or distribute passwords or access codes.
- c. District may use the Services, the Web site, and any materials available on or printed from the Web site only as expressly permitted in this Agreement.
- d. The initial term of this agreement is for twelve (12) months beginning August 1, 2008. The term of this Agreement will renew annually unless terminated by either party at least thirty (30) days before the renewal date.
- e. District will pay the fees specified above. In addition, District will pay any sales, use and similar taxes relating to the Services. Proof of exemption from those taxes must be on file with Agile Mind for any order to be treated as exempt from those taxes. District will pay the fees and taxes within Fifteen (15) days from the date of invoice.

2. RETENTION OF RIGHTS

The Services, together with the Web site and the software, content, data, and other materials used or made available by Agile Mind in providing the Services and any information in or derived from the foregoing (collectively, "Related Materials"), are proprietary and confidential to Agile Mind. District, including its teachers and students (together with the students' parents and administrators), may use (and agrees to use) the Services and Related Materials only as specified in this Agreement, and agrees not to make any other use or any disclosure of the Services or Related Materials. As part of this obligation, District may not modify, redistribute, sell, decompile or reverse engineer the Related Materials, or otherwise reduce any portion of the software included in the Related Materials to a human-perceivable form or seek to derive or use any algorithms, concepts, techniques, processes or methods embodied in the software. Agile Mind retains all rights as to the Services and Related Materials (including copyright, trade secret, trademark and other intellectual property rights), and any implied rights are excluded and disclaimed.

3. AUTHORIZATIONS

Agile Mind represents and warrants that it is authorized to execute and perform this Agreement and that the individual signing for Agile Mind is authorized to sign on behalf of Agile Mind. District represents and warrants that it is authorized to execute and perform this Agreement and that the individual signing for District is authorized to sign on behalf of District.

4. INDEMNIFICATION

District acknowledges that it is responsible for the use of the Services and Related Materials by District and its teachers and students (together with the students' parents and administrators), including compliance with District's own policies and procedures relating to the Internet. To the extent permitted by applicable law, District agrees to indemnify, hold harmless and (at Agile Mind's request) defend Agile Mind from any cause of action or other claim that arises from such use of the Services and Related Materials.

5. CONFIDENTIALITY

Neither party shall disclose this Agreement or any of its terms and conditions to any third party without prior written notice to the other party, except to the extent a party is obligated by law or by a court of competent jurisdiction to make a disclosure, provided that the party subject to the obligation to disclose promptly notifies the other party and reasonably cooperates with the other party to limit the disclosure and use of the Agreement or its terms and conditions. In addition, a party may disclose this Agreement or its terms and conditions to actual or potential acquirers of, investors in, or sources of financing for all or any part of the party.

6. WARRANTY DISCLAIMER

Agile Mind will use commercially reasonable efforts to have the Services purchased by District conform in all material respects to the functional description of the Services on the Web site from which the Services are provided. The Services and Related Materials are otherwise provided "as is." AGILE MIND DISCLAIMS ANY WARRANTIES, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT OF THIRD PARTY RIGHTS.

7. LIMITATION OF LIABILITY

Neither Agile Mind nor any licensor, content provider, supplier, service provider, trainer, consultant or other third party associated with Agile Mind will be liable (under any legal theory), for damages or otherwise, in an amount that exceeds the payments actually made by District to Agile Mind under this Agreement. In any event, neither Agile Mind nor any such associated third party will be liable for incidental, consequential, indirect, special or other non-direct damages, or any lost profits or revenue, in connection with the Services or this Agreement.

8. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement relating to the subject matter hereof, superseding any earlier or contemporaneous understandings, covenants, conditions, representations, warranties, or other agreements (oral, written or otherwise). Each party acknowledges that it is not relying on any understandings, covenants, conditions, representations, warranties, or agreements other than as expressly set forth in this Agreement. Any modifications or amendments to this Agreement must be in writing signed by a duly authorized agent or representative of Agile Mind and District. As part of the foregoing, any contrary, inconsistent, or additional terms incorporated in any purchase order or other documents will not supersede the terms and conditions of this Agreement.

9. TERMINATION OF AGREEMENT

Either party may terminate this Agreement, with or without cause, by giving thirty (30) days' written notice. Sections 2 and 4-12 will survive expiration or earlier termination of this Agreement. Termination or earlier expiration will not affect Agile Mind's right to payment for (and District will pay) fees and other amounts, including fees for the Services, for the period before expiration or earlier termination.

10. NON-ASSIGNMENT OF AGREEMENT

District may not (and shall not) assign or otherwise transfer this Agreement or any right under this Agreement or grant any sublicense of any right under this Agreement. Any attempted assignment, transfer, or sublicense shall be void. Agile Mind may assign or otherwise transfer this Agreement but only as part of a merger, asset sale or other transfer involving the portion of Agile Mind's business to which this Agreement relates.

11. GOVERNING LAW

This Agreement shall be construed and enforced in accordance with the State of Delaware. Any action or proceeding brought by either party against the other arising out of or relating to this Agreement shall be brought only in a state or federal court of competent jurisdiction in the State of Delaware.

12. NOTICES

All notices and other communications required or permitted under this Agreement shall be served in person, by US Mail, or Federal Express or equivalent carrier at the following address:

If to Agile Mind, Inc.:

Agile Mind, Inc.
ATTN: Laurie Mayhan
866-284-4655
Fax: 817-329-2242
lmayhan@thinkfive.com

1100 South Main Street
Suite 101
Grapevine, TX 76051

If to District:

School or District Name: _____

ATTN: _____

Street: _____

City/State/Zip: _____

ACKNOWLEDGED AND AGREED:

Agile Mind

District:

Signature
Gregg McFarland

Print Name
Chief Operating Officer

Title
817-329-2015

Phone
gmcfarland@thinkfive.com

E-Mail
817-329-2242

Fax

Signature

Print Name

Title

Phone

E-Mail

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Cheryl L. Witham

DATE: April 15, 2008

RE: Authorization to Place District 200 Amended Budget FY'08 on Display

BACKGROUND

Attached is the Amended Budget that will be presented and discussed at the April 15, 2008 Finance Committee Meeting. This is presented for the consideration of the Board of Education and the communities of Oak Park and River Forest.

SUMMARY OF FINDINGS

The Amended Budget will be placed on display for 30 days beginning April 16, 2008.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

It is recommended that the Board of Education at the April 15, 2008 Special Board meeting adopt the resolution to place the Amended Budget for FY '08 on display for thirty days beginning April 16, 2008.

The Board will adopt the Amended Budget for FY '08 at the May 22, 2008 Board of Education meeting.

**RESOLUTION REGARDING
THE PREPARATION OF AN AMENDED BUDGET
FOR FISCAL YEAR 2007 - 2008**

BE IT RESOLVED by the Board of Education of the Oak Park and River Forest High School, Consolidated High School District Number 200, Cook County, Illinois, that Cheryl L. Witham, Chief Financial Officer, has prepared an amended budget for the fiscal year beginning July 1, 2007; that a draft thereof be made available for public inspection in the Business Office beginning at eight o'clock a.m., April 16th, 2008; that a public hearing be held by this Board at seven-thirty p.m. on May 22, 2008, at the office of this Board for the purpose of considering and acting upon such budget; that the Secretary of this Board cause to be published in Oak Leaves and Wednesday Journal newspapers published in this school district, a notice of such public hearing, such notice to state that an amended budget for the fiscal year beginning July 1, 2007, has been prepared in tentative form as required by law and is available for public inspection at the office of this Board; and that Cheryl L. Witham be authorized to present the amended budget at the public hearing at 7:30 PM on May 22, 2008.

PASSED THIS 15 day of April, 2008.

APPROVED:

President, Board of Education,
Oak Park and River Forest High School,
District No. 200, Cook County, Illinois

ATTEST:

Secretary, Board of Education,
Oak Park and River Forest High School,
District No. 200, Cook County, Illinois

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2007 - 2008 Amended Budget
April 2008

Education Fund

Note: Due to the situation with the Cicero Township Treasurer, the audit for FY 2007 is not final and therefore fund balances are unaudited and estimated.

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	43,038,199	43,789,918	751,719	2%
Other Local Sources	2,522,189	2,531,689	9,500	0%
State Sources	3,305,287	2,774,533	(530,754)	-16%
Federal Sources	1,211,974	1,258,427	46,453	4%
Transfers/Other	-	-	-	N/A
	<u>50,077,649</u>	<u>50,354,567</u>	<u>276,918</u>	<u>1%</u>
<i>Expenditures</i>				
General Instruction	21,373,598	21,210,110	(163,488)	-1%
Special Education	7,943,039	7,945,938	2,899	0%
Adult Education	19,500	19,500	-	0%
Vocational Programs	290,570	290,570	-	0%
Interscholastic Programs	1,910,530	1,917,799	7,269	0%
Summer School	334,383	334,383	-	0%
Other Instructional	260,823	260,823	-	0%
Support Svcs. - Pupil	6,592,357	6,626,056	33,699	1%
Support Svcs. - Admin.	4,788,070	5,334,396	546,326	11%
Transfers	-	-	-	N/A
	<u>43,512,870</u>	<u>43,939,575</u>	<u>426,705</u>	<u>1%</u>
Change in Fund Balance	6,564,779	6,414,992	(149,787)	-2%
Beginning Balance (unaudited)	<u>35,673,284</u>	<u>35,673,284</u>		
Ending Balance	<u>42,238,063</u>	<u>42,088,276</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2007 - 2008 Amended Budget
April 2008

Tort Immunity Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,072,469	1,121,808	49,339	5%
Other Local Sources	18,180	18,180	-	0%
	<u>1,090,649</u>	<u>1,139,988</u>	<u>49,339</u>	<u>5%</u>
<i>Expenditures</i>				
General Instruction	37,592	32,592	(5,000)	-13%
Interscholastic Programs	55,026	95,226	40,200	73%
Support Srvs. - Pupil	61,540	61,540	-	0%
Support Srvs. - Admin.	631,312	619,312	(12,000)	-2%
	<u>785,470</u>	<u>808,670</u>	<u>23,200</u>	<u>3%</u>
Change in Fund Balance	305,179	331,318	26,139	9%
Beginning Balance (unaudited)	<u>1,319,084</u>	<u>1,319,084</u>		
Ending Balance	<u>1,624,263</u>	<u>1,650,402</u>		

Bookstore Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	864,136	908,836	44,700	5%
	<u>864,136</u>	<u>908,836</u>	<u>44,700</u>	
<i>Expenditures</i>				
Support Srvs. - Admin.	864,528	909,228	44,700	5%
	<u>864,528</u>	<u>909,228</u>	<u>44,700</u>	
Change in Fund Balance	(392)	(392)	-	0%
Beginning Balance (unaudited)	<u>786,391</u>	<u>786,391</u>		
Ending Balance	<u>785,999</u>	<u>785,999</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2007 - 2008 Amended Budget
April 2008

Cafeteria Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	2,032,248	2,032,248	-	0%
State Sources	10,945	10,945	-	0%
Federal Sources	207,962	207,962	-	0%
	<u>2,251,155</u>	<u>2,251,155</u>	<u>-</u>	<u>0%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	2,309,350	2,309,350	-	0%
Construction	-	-	-	N/A
	<u>2,309,350</u>	<u>2,309,350</u>	<u>-</u>	<u>0%</u>
Change in Fund Balance	(58,195)	(58,195)	-	0%
Beginning Balance (unaudited)	<u>400,899</u>	<u>400,899</u>		
Ending Balance	<u>342,704</u>	<u>342,704</u>		

Operations and Maintenance Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	4,695,879	5,044,660	348,781	7%
Other Local Sources	1,215,262	1,565,262	350,000	29%
Federal Sources	-	-	-	N/A
Transfers	105,500	105,500	-	0%
	<u>6,016,641</u>	<u>6,715,422</u>	<u>698,781</u>	<u>12%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	4,973,182	4,991,182	18,000	0%
	<u>4,973,182</u>	<u>4,991,182</u>	<u>18,000</u>	<u>0%</u>
Change in Fund Balance	1,043,459	1,724,240	680,781	65%
Beginning Balance (unaudited)	<u>5,276,335</u>	<u>5,276,335</u>		
Ending Balance	<u>6,319,794</u>	<u>7,000,575</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2007 - 2008 Amended Budget
April 2008

Life Safety Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	959,286	1,022,965	63,679	7%
Other Local Sources	341	341	-	0%
Bond Proceeds	-	-	-	N/A
	<u>959,627</u>	<u>1,023,306</u>	<u>63,679</u>	<u>7%</u>
<i>Expenditures</i>				
Construction	825,000	825,000	-	0%
Transfers	613,963	613,963	-	0%
	<u>1,438,963</u>	<u>1,438,963</u>	<u>-</u>	<u>0%</u>
Change in Fund Balance	(479,336)	(415,657)	63,679	13%
Beginning Balance (unaudited)	<u>409,316</u>	<u>409,316</u>		
Ending Balance	<u>(70,020)</u>	<u>(6,341)</u>		

Restricted Building Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	110,000	110,000	-	0%
Bond Proceeds	-	-	-	N/A
	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>0%</u>
<i>Expenditures</i>				
Construction	344,720	364,020	19,300	6%
	<u>344,720</u>	<u>364,020</u>	<u>19,300</u>	<u>6%</u>
Change in Fund Balance	(234,720)	(254,020)	(19,300)	8%
Beginning Balance (unaudited)	<u>1,022,095</u>	<u>1,022,095</u>		
Ending Balance	<u>787,375</u>	<u>768,075</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2007 - 2008 Amended Budget
April 2008

Bond and Interest Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,935,618	3,027,477	91,859	3%
Other Local Sources	105,500	105,500	-	0%
Bond Proceeds	-	-	-	N/A
Accrued Interest on Bonds	-	-	-	N/A
Transfer	613,963	613,963	-	0%
	<u>3,655,081</u>	<u>3,746,940</u>	<u>91,859</u>	<u>3%</u>
<i>Expenditures</i>				
Debt Service	3,480,973	3,480,973	-	0%
Transfers	105,500	105,500	-	0%
	<u>3,586,473</u>	<u>3,586,473</u>	<u>-</u>	<u>0%</u>
Change in Fund Balance	68,608	160,467	91,859	134%
Beginning Balance (unaudited)	<u>2,497,706</u>	<u>2,497,706</u>		
Ending Balance	<u>2,566,314</u>	<u>2,658,173</u>		

Transportation Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	767,601	816,395	48,794	6%
Other Local Sources	26,146	26,146	-	0%
State Sources	589,890	589,890	-	0%
Federal Sources	-	-	-	N/A
	<u>1,383,637</u>	<u>1,432,431</u>	<u>48,794</u>	<u>4%</u>
<i>Expenditures</i>				
Support Srvs. - Pupil	1,288,697	1,288,697	-	0%
	<u>1,288,697</u>	<u>1,288,697</u>	<u>-</u>	<u>0%</u>
Change in Fund Balance	94,940	143,734	48,794	51%
Beginning Balance (unaudited)	<u>1,532,296</u>	<u>1,532,296</u>		
Ending Balance	<u>1,627,236</u>	<u>1,676,030</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2007 - 2008 Amended Budget
April 2008

Illinois Municipal Retirement/Social Security Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,921,770	1,820,348	(101,422)	-5%
Other Local Sources	72,722	75,722	3,000	4%
	<u>1,994,492</u>	<u>1,896,070</u>	<u>(98,422)</u>	<u>-5%</u>
<i>Expenditures</i>				
General Instruction	292,044	292,044	-	0%
Special Education	171,868	171,868	-	0%
Adult Education	-	-	-	N/A
Vocational Programs	20,979	20,979	-	0%
Interscholastic Programs	94,794	110,364	15,570	16%
Summer School	6,348	6,348	-	0%
Other Instructional	1,553	1,553	-	0%
Support Svcs. - Pupil	332,880	332,880	-	0%
Support Svcs. - Admin.	761,484	889,293	127,809	17%
	<u>1,681,950</u>	<u>1,825,329</u>	<u>143,379</u>	<u>9%</u>
Change in Fund Balance	312,542	70,741	(241,801)	-77%
Beginning Balance (unaudited)	<u>701,974</u>	<u>701,974</u>		
Ending Balance	<u>1,014,516</u>	<u>772,715</u>		

Working Cash Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	959,286	313,320	(645,966)	-67%
Other Local Sources	71,549	71,549	-	0%
	<u>1,030,835</u>	<u>384,869</u>	<u>(645,966)</u>	<u>-63%</u>
<i>Expenditures</i>				
Transfers	-	-	-	N/A
	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	1,030,835	384,869	(645,966)	-63%
Beginning Balance (unaudited)	<u>3,739,441</u>	<u>3,739,441</u>		
Ending Balance	<u>4,770,276</u>	<u>4,124,310</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2007 - 2008 Amended Budget
April 2008

Dental Insurance Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	497,988	497,988	-	0%
<i>Expenditures</i>				
Staff Services	497,988	497,988	-	0%
Change in Fund Balance	-	-	-	N/A
Beginning Balance (unaudited)	168,780	168,780		
Ending Balance	168,780	168,780		

Medical Self Insurance Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	4,545,433	4,545,433	-	0%
Other Local Sources	28,144	28,144	-	0%
	4,573,577	4,573,577	-	0%
<i>Expenditures</i>				
Staff Services	4,545,433	4,545,433	-	0%
Change in Fund Balance	28,144	28,144	-	0%
Beginning Balance (unaudited)	1,020,836	1,020,836		
Ending Balance	1,048,980	1,048,980		

Self-Insurance Workers' Comp Fund

	Original Budget 2007-2008	Amended Budget 2007-2008	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	-	-	-	N/A
Transfers	-	-	-	N/A
	-	-	-	N/A
<i>Expenditures</i>				
Staff Services	50,238	50,238	-	0%
Change in Fund Balance	(50,238)	(50,238)	-	0%
Beginning Balance (unaudited)	52,735	52,735		
Ending Balance	2,497	2,497		

OAK PARK RIVER FOREST HIGH SCHOOL

FISCAL YEAR 2008

AMENDED BUDGET

	EDUCATION FUND	DENTAL INS. FUND	MEDICAL INS FUND	WORKERS' COMP FUND	TORT FUND	BOOKSTORE FUND	FOOD SERVICE FUND	OP. & MAINT. FUND
Receipts								
Property Taxes	43,789,918	-	-	-	1,121,808	-	-	5,044,860
Other Local Sources	2,531,689	-	28,144	-	18,180	908,836	2,032,248	1,565,262
State Sources	2,774,533	-	-	-	-	-	10,945	-
Federal Sources	1,258,427	-	-	-	-	-	207,962	-
Insurance Premiums	-	497,988	4,545,433	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	105,500
Total Receipts	50,354,567	497,988	4,573,577	-	1,139,988	908,836	2,251,155	6,715,422
Expenditures								
General Instruction	21,210,110	-	-	-	32,892	-	-	-
Special Education	7,945,938	-	-	-	-	-	-	-
Adult Education	19,500	-	-	-	-	-	-	-
Vocational Programs	290,570	-	-	-	-	-	-	-
Extracurricular Prog.	1,917,799	-	-	-	95,226	-	-	-
Summer School	334,383	-	-	-	-	-	-	-
Other Instructional	260,823	-	-	-	-	-	-	-
Support Svcs. - Pupil	6,626,056	-	-	-	61,540	-	-	-
Support Svcs. - Admin.	5,334,396	497,988	4,545,433	50,238	619,312	909,228	2,306,350	4,991,182
Construction	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	43,939,575	497,988	4,545,433	50,238	808,670	909,228	2,306,350	4,991,182
Change in Fund Balance	6,414,992	-	28,144	(50,238)	331,318	(392)	(58,195)	1,724,240
Beginning Balance (unaudited)	35,673,284	168,780	1,020,836	52,735	1,319,084	786,391	400,899	5,276,335
Est. Ending Balance	42,088,276	168,780	1,048,980	2,497	1,650,402	785,999	342,704	7,000,575

Note: Due to the situation with the Cicero Township Treasurer, the audit for FY 2007 is not final and therefore fund balances are unaudited and estimated.

OAK PARK RIVER FOREST HIGH SCHOOL
FISCAL YEAR 2008
AMENDED BUDGET

	2008						2008	
	LIFE SAFETY FUND	RESTRICTED BLDG. FUND	BOND & INT. FUND	TRANSP. FUND	IMRF FUND	WORKING CASH FUND	AMENDED BUDGET	ORIGINAL BUDGET
Receipts								
Property Taxes	1,022,965	-	3,027,477	816,395	1,820,348	313,320	56,956,891	56,350,108
Other Local Sources	341	110,000	105,500	26,146	75,722	71,549	7,473,617	7,086,417
State Sources	-	-	-	589,890	-	-	3,375,368	3,906,122
Federal Sources	-	-	-	-	-	-	1,466,389	1,419,936
Insurance Premiums	-	-	-	-	-	-	5,043,421	5,043,421
Debt Proceeds	-	-	-	-	-	-	-	-
Transfers	-	-	613,963	-	-	-	719,463	719,463
Total Receipts	1,023,306	110,000	3,746,940	1,432,431	1,896,070	384,869	75,035,149	74,505,467
Expenditures								
General Instruction	-	-	-	-	292,044	-	21,534,746	21,703,234
Special Education	-	-	-	-	171,868	-	8,117,806	8,114,907
Adult Education	-	-	-	-	-	-	19,500	19,500
Vocational Programs	-	-	-	-	20,979	-	311,549	311,549
Extracurricular Prog.	-	-	-	-	110,364	-	2,123,389	2,060,350
Summer School	-	-	-	-	6,348	-	340,731	340,731
Other Instructional	-	-	-	-	1,553	-	262,376	262,376
Support Svcs. - Pupil	-	-	-	1,288,697	332,880	-	8,309,173	8,275,474
Support Svcs. - Admin.	-	-	-	-	889,293	-	20,146,420	19,421,585
Construction	825,000	364,020	-	-	-	-	1,169,020	1,169,720
Debt Service	-	-	3,480,973	-	-	-	3,480,973	3,480,973
Transfers	613,963	-	105,500	-	-	-	719,463	719,463
Total Expenditures	1,438,963	364,020	3,586,473	1,288,697	1,825,329	-	66,555,146	65,879,862
Change in Fund Balance								
	(415,657)	(254,020)	160,467	143,734	70,741	384,869	8,480,003	8,625,605
Beginning Balance (unaudited)								
	409,316	1,022,095	2,497,706	1,532,296	701,974	3,739,441	54,601,172	54,601,172
Est. Ending Balance								
	(6,341)	768,075	2,658,173	1,676,030	772,715	4,124,310	63,081,175	63,226,777

Note: Due to the situation with the Cicero Township Treasurer, the audit for FY 2007 is not final and therefore fund balances are unaudited and estimated.

**OAK PARK & RIVER FOREST HIGH SCHOOL
FISCAL YEAR 2007 – 2008
AMENDED BUDGET
MANAGEMENT DISCUSSION AND ANALYSIS**

The Amended Budget is presented for the consideration of the Board of Education and the communities of Oak Park and River Forest. The Amended Budget will be placed on display for 30 days beginning April 16, 2008. There will be a presentation of the Amended Budget and a public hearing at the May 22, 2008 regularly scheduled Board of Education meeting.

The Original Budget, approved by the Board of Education in September 2007, was prepared based on the five-year projections using a zero-based budget model. Some of the assumptions used to compile the budget have now changed. The Amended Budget contains adjustments related to new information gathered since the Tentative Budget was presented to the Board last August.

EDUCATION FUND

Revenue

Property tax revenue has been adjusted upward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The upward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

State sources of revenue have been adjusted to reflect actual grant amounts. The majority of the decrease relates to the District not anticipating receipt of the Transition Assistance grant from the state. The District still could potentially receive this funding; however, state board personnel advised against including these funds in the budget.

Federal Sources of Revenue have been increased to reflect the actual Title grant awards. The largest increase in this area relates to a \$27,256 adjustment for the Title I grant and an \$11,667 adjustment for the Title II grant.

Expenditures

The decrease in expenditures relating to General Instruction for \$163,488 is primarily related to the timing of payments for computers purchased. The computers were paid with funds from the prior year's budget and as such a revision downward was necessary.

The increase for Special Education expenditures relates directly to the Title I grant budget. The actual amounts for the federal Title grants were not known in time for the original budget adoption and, therefore, estimates were used.

The budget for Interscholastic Programs was increased by \$7,269 and is attributable to creating a position for the Spoken Word club. Funds were transferred from other line items to allow for this position. A small grant was also received from Oak Park Township Youth Services to fund a program called Freestyle Fridays. This program took place over the winter.

Budget increases for Support Services – Pupils line items were related to the final budget for the Title grants as discussed above.

The increase in Support Services—Administrative is due to having more accurate information relating to the closing of the Cicero Township Treasurer's Office. At the present time, the anticipated amount the District will absorb is approximately \$600,000. This represents an approximately \$500,000 increase to the budget. The budget for online credit card fees and electronic check authorization fees was also increased due to greater use of both of these services. The remainder of the increase relates to the actual budget amounts for the Title grants as previously discussed.

TORT IMMUNITY

Revenue

Property tax revenue has been adjusted upward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The upward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

Expenditures

The \$5,000 decrease in the General Instruction budget relates to the bleacher repairs discussed below.

The Interscholastic Programs budget was revised upward to accommodate significant repairs to the bleachers in the field house as well as at the football stadium, lacrosse field, and baseball diamond. Total cost for these repairs is projected to be approximately \$40,000.

The Support Services – Administrative budgeted expenditures were increased by a property appraisal for insurance purposes for approximately \$13,000 as well as an increase in the claims/judgments line item of \$10,000. These increases were offset by the revision for bleacher repairs which was partially taken from this line item.

BOOKSTORE

Adjustment of the original estimate is based on activity thus far and projected activity for the remainder of the fiscal year. The program continues to operate on a break even model.

OPERATIONS AND MAINTENANCE FUND

Revenue

Property tax revenue has been adjusted upward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The upward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

Receipts of Corporate Personal Property Replacement Taxes have also exceeded the projections from the original budget. We have increased the budget to reflect the State's estimate.

Expenditures

Operations and Maintenance fund budgeted expenditures were increased by \$18,000 to offset increased telephone charges.

RESTRICTED BUILDING FUND

Expenditures

Emergency asbestos removal and related replacement expenditures necessitated an increase of \$19,300 to the Restricted Building fund budget. Previously planned expenditures from the Restricted Building Fund will be adjusted accordingly.

LIFE SAFETY FUND

Revenue

Property tax revenue has been adjusted upward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The upward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

BOND AND INTEREST FUND

Revenue

Property tax revenue has been adjusted upward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The upward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

TRANSPORTATION FUND

Revenue

Property tax revenue has been adjusted upward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The upward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

Revenue

Property tax revenue has been adjusted downward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The downward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

The corporate personal property replacement tax transfer from the Operations and Maintenance fund was increased based upon the increase in these receipts. State statute dictates that a portion of corporate personal property replacement taxes collected be allocated to the IMRF/Social Security fund annually.

Expenditures

The Interscholastic Programs budget was revised to reflect the athletic director's IMRF benefit cost and tax liability to the District. The original budget anticipated that the athletic director would be certified and would be eligible for TRS.

The budget for Support Services - Administrative was amended to reflect the IMRF benefit cost and tax liability to the District for food service personnel. Additional food service staff was required due to the District's commitment to provide lunches for District 97.

WORKING CASH FUND

Revenue

Property tax revenue has been adjusted downward to better reflect the collections the District expects to receive from its 2006 tax year levy. The original budget was based upon an estimate of what the District would collect due to not having the final tax extension report from the county. The downward revision is also necessary due to the District's PTELL reduction coming entirely from the Working Cash fund in order to maintain the entire Education fund levy.

Oak Park and River Forest High School

District 200

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Micheline Piekarski, MSM, SNS

DATE: April 9, 2008

RE: Price Increase for District 97 and District 200

BACKGROUND

For the 2007-2008 school year, OPRF and District #97 entered into an Intergovernmental Agreement for Food Services. OPRF agreed to prepare and deliver bulk Reimbursable Breakfasts and Lunches which, when served in the designated portions will meet all meal pattern requirements of the National School Lunch and Breakfast Programs and will include the appropriate amounts of meat/meat alternate, vegetables/fruits and grains. The meals will also include all appropriate paper products and condiments.

The program has been very successful. We budgeted to serve 1733 students per day. We have been averaging 2000 meals per day.

SUMMARY OF FINDINGS

The price agreed upon was \$.90 for Breakfast and \$1.50 for Lunch. In an attempt to satisfy the nutritional needs of the Junior High Students, an additional bread portion is supplied daily. The cost of this serving is added to each day's bill at a rate of \$.15 per student.

With the price of gasoline, wheat and higher food costs we are asking for a \$.05 increase for Breakfast and Lunch at OPRF as well as District #97.

Breakfast Prices

School	2007-08	2008-09
OPRF	\$1.75	\$1.80
District 97	\$.90	\$.95

Lunch Prices

School	2007-08	2008-09
OPRF	\$2.25	\$2.30
District 97	\$1.50	\$1.55

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

This recommendation will be presented to the Board Of Education at the April 24th meeting to approval the increased cost for both Breakfast and Lunch as presented for District 97 and Oak Park and River Forest High School, School Year 2008 – 09.

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education

FROM: Cheryl Witham

DATE: April 15, 2008

RE: Financial Reports

BACKGROUND

It is a requirement that the Board of Education accepts and approves the monthly Financial Reports.

SUMMARY OF FINDINGS

Attached are the Financial Reports for February, 2008. March, 2008 financial information will be presented at the May Finance Committee meeting.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

The February, 2008 Financial Reports, will be presented to the Board of Education for approval at the April 24, 2008, Board of Education meeting.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200

Monthly Financial Statements

February 2008

Education Fund

	<u>Unaudited 2006-2007</u>	<u>Fiscal to Date February 28 2007</u>	<u>%</u>	<u>Original Budget 2007-2008</u>	<u>Fiscal to Date February 28 2008</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	44,357,020	28,758,723	64.8%	43,038,199	26,472,304	61.5%
Other Local Sources	3,446,615	750,480	21.8%	2,522,189	1,280,092	50.8% 1
State Sources	3,684,954	1,651,303	44.8%	3,305,287	1,648,040	49.9%
Federal Sources	1,089,708	681,132	62.5%	1,211,974	978,894	80.8% 2
Transfers/Other	-	-	N/A	-	-	N/A
	<u>52,578,297</u>	<u>31,841,638</u>	<u>60.6%</u>	<u>50,077,649</u>	<u>30,379,330.00</u>	<u>60.7%</u>
<i>Expenditures</i>						
General Instruction	19,754,658	10,260,673	51.9%	21,373,598	11,027,959	51.6%
Special Education	6,879,210	3,572,145	51.9%	7,943,039	3,848,983	48.5%
Adult Education	23,600	-	0.0%	19,500	-	0.0%
Vocational Programs	199,320	141,278	70.9%	290,570	177,446	61.1%
Interscholastic Programs	1,711,227	909,528	53.2%	1,910,530	1,039,674	54.4%
Summer School	301,441	152,056	50.4%	334,383	166,627	49.8%
Other Instructional	255,619	161,275	63.1%	260,823	157,970	60.6%
Support Svcs. - Pupil	5,798,342	2,938,245	50.7%	6,592,357	3,023,316	45.9%
Support Svcs. - Admin.	5,671,999	3,221,335	56.8%	4,788,070	2,775,257	58.0%
Transfers	-	-	N/A	-	-	N/A
	<u>40,595,416</u>	<u>21,356,535</u>	<u>52.61%</u>	<u>43,512,870</u>	<u>22,217,232</u>	<u>51.1%</u>
Change in Fund Balance	11,982,881	10,485,103		6,564,779	8,162,098	
Beginning Balance	<u>23,690,403</u>	<u>23,690,403</u>		<u>35,673,284</u>	<u>35,673,284</u>	
Ending Balance	<u>35,673,284</u>	<u>34,175,506</u>		<u>42,238,063</u>	<u>43,835,382</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has led to greater returns in the form of interest income.

2. Original budget was understated due to estimates of what the federal Title revenues would be. This has been corrected in the amended budget.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
February 2008

Tort Immunity Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Property Taxes	1,080,371	698,599	64.7%	1,072,469	677,959	63.2%
Other Local Sources	75,800	2,421	3.2%	18,180	13,799	75.9% 1
	<u>1,156,171</u>	<u>701,020</u>	60.6%	<u>1,090,649</u>	<u>691,758</u>	63.4%
<i>Expenditures</i>						
General Instruction	1,619	1,619	100.0%	37,592	32,003	85.1%
Interscholastic Programs	17,409	15,444	88.7%	55,026	35,384	64.3%
Support Svcs. - Pupil	19,843	17,604	88.7%	61,540	57,489	93.4% 2
Support Svcs. - Admin.	650,170	584,328	89.9%	631,312	570,149	90.3%
	<u>689,041</u>	<u>618,995</u>	89.8%	<u>785,470</u>	<u>695,025</u>	88.5%
Change in Fund Balance	467,130	82,025		305,179	(3,267)	
Beginning Balance	851,954	851,954		1,319,084	1,319,084	
Ending Balance	<u>1,319,084</u>	<u>933,979</u>		<u>1,624,263</u>	<u>1,315,817</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has lead to greater returns in the form of interest income.

2. Safety fencing work was completed for the baseball and football fields.

Bookstore Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Other Local Sources	845,801	674,826	79.8%	864,136	690,333	79.9%
	<u>845,801</u>	<u>674,826</u>	79.8%	<u>864,136</u>	<u>690,333</u>	79.9%
<i>Expenditures</i>						
Support Svcs. - Admin.	837,364	748,917	89.4%	864,528	733,819	84.9% 1
	<u>837,364</u>	<u>748,917</u>	89.4%	<u>864,528</u>	<u>733,819</u>	84.9%
Change in Fund Balance	8,437	(74,091)		(392)	(43,486)	
Beginning Balance	777,954	777,954		786,391	786,391	
Ending Balance	<u>786,391</u>	<u>703,863</u>		<u>785,999</u>	<u>742,905</u>	

1. Several textbooks were purchased through the state textbook loan program and thus did not need to be purchased with District funds.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
February 2008

Cafeteria Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
Receipts						
Other Local Sources	1,436,243	999,418	69.6%	2,032,248	1,288,355	63.4% 1
State Sources	11,044	5,842	52.9%	10,945	5,256	48.0%
Federal Sources	211,788	120,114	56.7%	207,962	111,907	53.8%
	<u>1,659,075</u>	<u>1,125,374</u>	<u>67.8%</u>	<u>2,251,155</u>	<u>1,405,518</u>	<u>62.4%</u>
Expenditures						
Support Svcs. - Admin.	1,663,750	925,831	55.6%	2,309,350	1,403,998	60.8% 1
Construction	-	-	N/A	-	-	N/A
	<u>1,663,750</u>	<u>925,831</u>	<u>55.6%</u>	<u>2,309,350</u>	<u>1,403,998</u>	<u>60.8%</u>
Change in Fund Balance	(4,675)	199,543		(58,195)	1,520	
Beginning Balance	<u>405,574</u>	<u>405,574</u>		<u>400,899</u>	<u>400,899</u>	
Ending Balance	<u>400,899</u>	<u>605,117</u>		<u>342,704</u>	<u>402,419</u>	

1. Increase from prior year due to expansion of the hot lunch service provided to District 97. Revenue is behind compared to the prior year due to student sales remaining relative flat while the budget was increased. Also, District 97's payment for January lunch sales was not received until March. District 97 is current with their payments and differences such as these are simply due to timing.

Operations and Maintenance Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
Receipts						
Property Taxes	4,227,661	2,721,789	64.4%	4,695,879	3,050,330	65.0%
Other Local Sources	1,630,423	776,129	47.6%	1,215,262	1,097,395	90.3% 1
Transfers	8,225	-	0.0%	105,500	-	0.0%
	<u>5,866,309</u>	<u>3,497,918</u>	<u>59.6%</u>	<u>6,016,641</u>	<u>4,147,725</u>	<u>68.9%</u>
Expenditures						
Support Svcs. - Admin.	3,634,580	2,371,978	65.3%	4,973,182	2,972,467	59.8% 2
	<u>3,634,580</u>	<u>2,371,978</u>	<u>65.3%</u>	<u>4,973,182</u>	<u>2,972,467</u>	<u>59.8%</u>
Change in Fund Balance	2,231,729	1,125,940		1,043,459	1,175,258	
Beginning Balance	<u>3,044,606</u>	<u>3,044,606</u>		<u>5,276,335</u>	<u>5,276,335</u>	
Ending Balance	<u>5,276,335</u>	<u>4,170,546</u>		<u>6,319,794</u>	<u>6,451,593</u>	

1. Increased amounts of corporate personal property replacement taxes have been received as well as greater interest being earned on the District's investments. CPPRT receipts were increased with the amended budget.

2. Payments for services such as telephone, water/sewer, and natural gas were paid from the Education fund in the prior year. These are now paid from the O&M fund.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
February 2008

Life Safety Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Property Taxes	846,753	544,983	64.4%	959,286	618,932	64.5%
Other Local Sources	61,444	7,526	12.2%	341	9,723	2851.3% ¹
Bond Proceeds	-	-	N/A	-	-	N/A
	<u>908,197</u>	<u>552,509</u>	60.8%	<u>959,627</u>	<u>628,655</u>	65.5%
<i>Expenditures</i>						
Construction	1,974,114	1,842,065	93.3%	825,000	575,627	69.8%
Transfers	621,238	-	0.0%	613,963	-	0.0%
	<u>2,595,352</u>	<u>1,842,065</u>	71.0%	<u>1,438,963</u>	<u>575,627</u>	40.0%
Change in Fund Balance	(1,687,155)	(1,289,556)		(479,336)	53,028	
Beginning Balance	<u>2,096,471</u>	<u>2,096,471</u>		<u>409,316</u>	<u>409,316</u>	
Ending Balance	<u>409,316</u>	<u>806,915</u>		<u>(70,020)</u>	<u>462,344</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has lead to greater returns in the form of interest income.

Restricted Building Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Other Local Sources	64,158	1,216	1.9%	110,000	107,870	98.1%
Bond Proceeds	-	-	N/A	-	-	N/A
	<u>64,158</u>	<u>1,216</u>		<u>110,000</u>	<u>107,870</u>	
<i>Expenditures</i>						
Construction	<u>797,757</u>	<u>645,551</u>	80.9%	<u>344,720</u>	<u>316,924</u>	91.9%
	<u>797,757</u>	<u>645,551</u>	80.9%	<u>344,720</u>	<u>316,924</u>	91.9%
Change in Fund Balance	(733,599)	(644,335)		(234,720)	(209,054)	
Beginning Balance	<u>1,755,694</u>	<u>1,755,694</u>		<u>1,022,095</u>	<u>1,022,095</u>	
Ending Balance	<u>1,022,095</u>	<u>1,111,359</u>		<u>787,375</u>	<u>813,041</u>	

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
February 2008

Bond and Interest Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Property Taxes	3,106,524	2,028,620	65.3%	2,935,618	1,828,134	62.3%
Other Local Sources	94,697	8,224	8.7%	105,500	31,896	30.2% 1
Bond Proceeds	-	-	N/A	-	-	N/A
Accrued Interest on Bonds	-	-	N/A	-	-	N/A
Transfer	621,238	-	0.0%	613,963	-	0.0%
	<u>3,822,459</u>	<u>2,036,844</u>	53.3%	<u>3,655,081</u>	<u>1,860,030</u>	50.9%
<i>Expenditures</i>						
Debt Service	3,473,523	3,247,826	93.5%	3,480,973	3,262,951	93.7%
Transfers	8,225	-	0.0%	105,500	-	0.0%
	<u>3,481,748</u>	<u>3,247,826</u>	93.3%	<u>3,586,473</u>	<u>3,262,951</u>	91.0%
Change in Fund Balance	340,711	(1,210,982)		68,608	(1,402,921)	
Beginning Balance	<u>2,156,995</u>	<u>2,156,995</u>		<u>2,497,706</u>	<u>2,497,706</u>	
Ending Balance	<u>2,497,706</u>	<u>946,013</u>		<u>2,566,314</u>	<u>1,094,785</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has lead to greater returns in the form of interest income.

Transportation Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Property Taxes	796,672	516,787	64.9%	767,601	493,788	64.3%
Other Local Sources	66,463	3,987	6.0%	26,146	23,130	88.5% 1
State Sources	825,006	343,100	41.6%	589,890	403,171	68.3%
Federal Sources	-	-	N/A	-	-	N/A
	<u>1,688,141</u>	<u>863,874</u>	51.2%	<u>1,383,637</u>	<u>920,089</u>	66.5%
<i>Expenditures</i>						
Support Svcs. - Pupil	1,454,055	740,145	50.9%	1,288,697	514,921	40.0% 2
	<u>1,454,055</u>	<u>740,145</u>	50.9%	<u>1,288,697</u>	<u>514,921</u>	40.0%
Change in Fund Balance	234,086	123,729		94,940	405,168	
Beginning Balance	<u>1,298,210</u>	<u>1,298,210</u>		<u>1,532,296</u>	<u>1,532,296</u>	
Ending Balance	<u>1,532,296</u>	<u>1,421,939</u>		<u>1,627,236</u>	<u>1,937,464</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has lead to greater returns in the form of interest income.

2. Expenditures lower than the prior year due to timing of payment for special education summer school transportation. Amount was accrued for in the current year due to transportation company billing us in a more timely fashion.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
February 2008

Illinois Municipal Retirement/Social Security Fund

	<u>Unaudited</u> <u>2006-2007</u>	<u>Fiscal to Date</u> <u>February 28</u> <u>2007</u>	<u>%</u>	<u>Original</u> <u>Budget</u> <u>2007-2008</u>	<u>Fiscal to Date</u> <u>February 28</u> <u>2008</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	1,848,290	1,194,846	64.6%	1,921,770	1,215,578	63.3%
Other Local Sources	106,891	2,705	2.5%	72,722	16,310	22.4% 1
	<u>1,955,181</u>	<u>1,197,551</u>	61.3%	<u>1,994,492</u>	<u>1,231,888</u>	61.8%
<i>Expenditures</i>						
General Instruction	261,200	138,664	53.1%	292,044	154,636	52.9%
Special Education	160,983	80,922	50.3%	171,868	95,026	55.3%
Adult Education	-	-	N/A	-	-	N/A
Vocational Programs	20,470	10,475	51.2%	20,979	12,685	60.5%
Interscholastic Programs	96,943	50,213	51.8%	94,794	71,177	75.1% 2
Summer School	7,790	4,024	51.7%	6,348	5,448	85.8%
Other Instructional	1,306	654	50.1%	1,553	853	54.9%
Support Svcs. - Pupil	327,771	167,071	51.0%	332,880	190,382	57.2%
Support Svcs. - Admin.	865,877	539,122	62.3%	761,484	587,464	77.1% 3
	<u>1,742,340</u>	<u>991,145</u>	56.9%	<u>1,681,950</u>	<u>1,117,671</u>	66.5%
Change in Fund Balance	212,841	206,406		312,542	114,217	
Beginning Balance	<u>489,133</u>	<u>489,133</u>		<u>701,974</u>	<u>701,974</u>	
Ending Balance	<u>701,974</u>	<u>695,539</u>		<u>1,014,516</u>	<u>816,191</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has lead to greater returns in the form of interest income.

2. Budget for athletic director was originally placed in the Education fund with the reasoning that the position would be filled by a teacher. It was actually filled by a non-certified employee. This has been corrected in the amended budget.

3. IMRF for increased food service personnel were not included in the original budget. This has been corrected in the amended budget.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200

Monthly Financial Statements

February 2008

Working Cash Fund

	<u>Unaudited</u> <u>2006-2007</u>	<u>Fiscal to Date</u> <u>February 28</u> <u>2007</u>	<u>%</u>	<u>Original</u> <u>Budget</u> <u>2007-2008</u>	<u>Fiscal to Date</u> <u>February 28</u> <u>2008</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	838,318	537,573	64.1%	959,286	189,151	19.7% 1
Other Local Sources	156,182	7,910	5.1%	71,549	22,789	31.9%
	<u>994,500</u>	<u>545,483</u>	<u>54.8%</u>	<u>1,030,835</u>	<u>211,940</u>	<u>20.6%</u>
<i>Expenditures</i>						
Transfers	-	-	N/A	-	-	N/A
	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	994,500	545,483		1,030,835	211,940	
Beginning Balance	<u>2,744,941</u>	<u>2,744,941</u>		<u>3,739,441</u>	<u>3,739,441</u>	
Ending Balance	<u>3,739,441</u>	<u>3,290,424</u>		<u>4,770,276</u>	<u>3,951,381</u>	

1. A large percentage of the Districts PTELL reduction was taken from the Working Cash fund and as such the District is receiving a lower amount of property taxes in the Working Cash fund than originally anticipated. The amended budget has been corrected for all funds to reflect this change.

Dental Insurance Fund

	<u>Unaudited</u> <u>2006-2007</u>	<u>Fiscal to Date</u> <u>February 28</u> <u>2007</u>	<u>%</u>	<u>Original</u> <u>Budget</u> <u>2007-2008</u>	<u>Fiscal to Date</u> <u>February 28</u> <u>2008</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	421,764	234,320	55.6%	497,988	241,619	48.5%
Other Local Sources	5,647	-	0.0%	-	2,704	N/A
	<u>427,411</u>	<u>234,320</u>	<u>54.8%</u>	<u>497,988</u>	<u>244,323</u>	
<i>Expenditures</i>						
Staff Services	<u>354,350</u>	<u>217,696</u>	<u>61.4%</u>	<u>497,988</u>	<u>240,642</u>	<u>48.3%</u>
Change in Fund Balance	73,061	16,624		-	3,681	
Beginning Balance	<u>95,719</u>	<u>95,719</u>		<u>168,780</u>	<u>168,780</u>	
Ending Balance	<u>168,780</u>	<u>112,343</u>		<u>168,780</u>	<u>172,461</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has lead to greater returns in the form of interest income.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
February 2008

Health Insurance Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2007-2008	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Insurance Premiums	2,913,169	1,466,710	50.3%	4,573,577	2,794,741	61.1%
Other Local Sources	28,112	-	0.0%	-	9,979	N/A 1
Transfers	-	-	N/A	-	-	N/A
	<u>2,941,281</u>	<u>1,466,710</u>	49.9%	<u>4,573,577</u>	<u>2,804,720</u>	61.3%
<i>Expenditures</i>						
Staff Services	<u>2,125,257</u>	<u>697,991</u>	32.8%	<u>4,545,433</u>	<u>2,618,375</u>	57.6% 2
Change in Fund Balance	816,024	768,719		28,144	186,345	
Beginning Balance	<u>204,812</u>	<u>204,812</u>		<u>1,020,836</u>	<u>1,020,836</u>	
Ending Balance	<u>1,020,836</u>	<u>973,531</u>		<u>1,048,980</u>	<u>1,207,181</u>	

1. Increase from the prior year due to the District investing its own funds with PMA. This has lead to greater returns in the form of interest income.

2. District is now self funded for PPO medical insurance. This was not the case in the prior year.

Self-Insurance Workers' Comp Fund

	Unaudited 2006-2007	Fiscal to Date February 28 2007	%	Original Budget 2006 - 2007	Fiscal to Date February 28 2008	%
<i>Receipts</i>						
Insurance Premiums	85,000	85,000	100.0%	-	-	N/A
Other Local Sources	1,236	-	0.0%	-	-	N/A
Transfers	-	-	N/A	-	-	N/A
	<u>86,236</u>	<u>85,000</u>	N/A	<u>-</u>	<u>-</u>	
<i>Expenditures</i>						
Staff Services	<u>33,501</u>	<u>-</u>	N/A	<u>50,238</u>	<u>30,478</u>	N/A
Change in Fund Balance	52,735	85,000		(50,238)	(30,478)	
Beginning Balance	<u>-</u>	<u>-</u>		<u>52,735</u>	<u>52,735</u>	
Ending Balance	<u>52,735</u>	<u>85,000</u>		<u>2,497</u>	<u>22,257</u>	

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education
FROM: Cheryl Witham
DATE: April 15, 2008
RE: Treasurer's Reports

BACKGROUND

It is a requirement that the Board of Education accepts and approves the monthly Treasurer's Reports.

A Treasurer's report for March financials is not available at this time.

SUMMARY OF FINDINGS

Attached is the Treasurer Report for February, 2008.

The Treasurer's report for the March financial information will be presented at the May Finance Committee meeting.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

The February, 2008 Financial Reports, will be presented to the Board of Education for approval at the April 24, 2008, Board of Education meeting.

Oak Park & River Forest High School District 200
Treasurers Report
February 29, 2008

<u>Funds</u>	<u>Opening Cash Balance 02/01/08</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Adjustments to Cash (JE's)</u>	<u>Ending Cash Balance 02/29/08</u>	<u>% of Total</u>
10 Education	41,934,962.97	5,087,563.99	3,932,144.85	(303,589.62)	42,786,792.49	69.31%
13 Tort Immunity	1,220,125.75	116,205.79	43,487.61	-	1,292,843.93	2.09%
14 Food Service	354,848.76	210,308.83	243,285.47	(9,538.15)	312,333.97	0.51%
15 Book Store	430,515.88	30,183.31	64,154.40	(3,670.99)	392,873.80	0.64%
Total - Education Fund	43,940,453.36	5,444,261.92	4,283,072.33	(316,798.76)	44,784,844.19	72.55%
20 Operations, Building & Maintenance	6,089,185.81	534,367.13	429,640.70	(45,851.29)	6,148,060.95	9.96%
22 Restricted Fund	911,374.27	2,554.55	100,887.46	-	813,041.36	1.32%
Total - Building Fund	7,000,560.08	536,921.68	530,528.16	(45,851.29)	6,961,102.31	11.28%
30 Bond & Interest Fund	721,553.22	305,898.59	-	-	1,027,451.81	1.66%
40 Transportation Fund	1,789,064.76	87,255.55	94,506.63	-	1,781,813.68	2.89%
50 IMRF & SS Fund	770,054.24	203,486.43	207,580.58	-	765,960.09	1.24%
70 Working Cash	3,889,756.27	43,455.15	-	-	3,933,211.42	6.37%
80 Harris - PMA	316,201.54	146,419.77	3,962.92	(101.86)	458,556.53	0.74%
80 Park National	186,001.51	98,781.75	113,384.19	-	171,399.07	0.28%
Total - Activity Funds	502,203.05	245,201.52	117,347.11	(101.86)	629,955.60	1.02%
81 Dental Self Insurance	171,082.53	1,675.58	35,388.19	35,090.89	172,460.81	0.28%
82 Medical Self Insurance	1,476,150.00	17,293.06	613,923.11	327,661.02	1,207,180.97	1.96%
83 Workers' Comp Self Insurance	22,257.04	-	-	-	22,257.04	0.04%
90 Fire Prevention & Safety	406,553.17	103,795.60	66,104.36	-	444,244.41	0.72%
Total - All Funds	\$ 60,689,687.72	\$ 6,989,245.08	\$ 5,948,450.47	\$ 0.00	\$ 61,730,482.33	100.00%

Summary of adjustments to cash:

Reclassification of food service chargebacks.
Reclassification of bookstore chargebacks.
PPO/Pharmacy reclassification.
Reclassification of printing chargebacks.

Oak Park & River Forest High School District 200
Cash and Investments
February 29, 2008

	<u>Account Balance</u>	<u>Treasurer's Control</u>	<u>% of Total</u>
Harris Bank Comingled Account (treas ofc.)			
Statement CTTO	3,614,282.44		
Less: Outstanding Checks	(11,318.11)		
Plus: Deposits in Transit	-		
Adjusted	<u>3,602,964.33</u>	3,602,964.33	5.84%
Park National Student Activity Account			
Statement Balance	178,229.61		
Less: Outstanding Checks	(30,097.85)		
Plus: Deposits in Transit	23,267.31		
Adjusted	<u>171,399.07</u>		0.28%
Harris ISDLAF Account (Liquid & Max)			
Statement Balance	59,193,861.85		
Less: Outstanding Checks	(1,384,756.60)		
Plus: Deposits in Transit	88,008.36		
Adjusted	<u>57,897,113.61</u>		93.79%
Park National Imprest Account			
Statement Balance	17,364.97		
Less: Outstanding Checks	(1,800.00)		
Plus: Deposits in Transit	-		
Adjusted	<u>15,564.97</u>		0.03%
Chase Bank Athletic Imprest Account			
Statement Balance	590.35		
Less: Outstanding Checks	(550.00)		
Plus: Deposits in Transit	-		
Adjusted	<u>40.35</u>		0.00%
Petty Cash	<u>3,400.00</u>		0.01%
Workers Compensation Escrow	<u>40,000.00</u>		0.06%
Total Cash and Investments	\$ 61,730,482.33	\$ 3,602,964.33	100.00%

Oak Park & River Forest High School District 200
Schedule of Investments
February 29, 2008

	Average Interest Rate *	Investment Value 02/29/08	% of Total	Prior Month % of Total
<u>By Financial Institution</u>				
Government Securities	3.51%	905,000.00	1.44%	2.67%
Harris ISDLAF - Liquid MM	3.45%	617.56	0.00%	0.30%
Harris ISDLAF - Max MM	3.64%	58,288,244.29	92.80%	99.92%
Harris - CTTO MM	*	3,614,282.44	5.75%	-2.89%
Total All Investments by Institution		<u>62,808,144.29</u>	100.00%	100.00%

	Average Interest Rate *	Investment Value 02/29/08	% of Total	Prior Month % of Total
<u>By Investment Type</u>				
Federal Farm Credit Bank	0.00%	-	0.00%	0.39%
Federal Home Loan Bank	3.51%	665,000.00	1.06%	1.88%
Fed. Home Loan Mort. Corp.	3.50%	240,000.00	0.38%	0.39%
Money Market	3.55%	61,903,144.29	98.56%	97.33%
Total All Investments by Type		<u>62,808,144.29</u>	100.00%	100.00%

	Average Interest Rate *	Investment Value 02/29/08	% of Total	Prior Month % of Total
<u>By Maturity Age</u>				
1 month	0.00%	-	0.00%	0.39%
2 months	0.00%	-	0.00%	0.00%
3 months	3.50%	240,000.00	0.38%	0.39%
4-6 months	3.51%	665,000.00	1.06%	1.49%
7-9 months	0.00%	-	0.00%	0.39%
10-12 months	0.00%	-	0.00%	0.00%
Mature on demand	3.55%	61,903,144.29	98.56%	97.33%
Total Investments		<u>62,808,144.29</u>	100.00%	100.00%