

OAK PARK AND RIVER FOREST HIGH SCHOOL

Finance Committee Meeting Agenda

**March 17, 2009
Board Room
7:30 a.m.**

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|--|----------------------|
| 1. Minutes – January and February | |
| 2. Construction Update | Jack Lanenga |
| 3. Summer Facility/Construction Work 2009 | Jack Lanenga |
| 4. Special Education Bus Service Contract Renewal | Tim Keeley |
| 5. Photography Proposal | Tim Keeley |
| 6. RFP Custodial Services | Cheryl Witham |
| 7. Yearbook Contract | Cheryl Witham |
| 8. FY 2008/2009 Amended Budget on Display | Cheryl Witham |
| 9. Monthly Financial Report | Information |
| 10. Treasurer's Report | Information |

Finance Committee Members

Chair: John Rigas

Board of Education

DLT

Jim Hunter – FSEC Chair

FINANCE COMMITTEE
BOARD REPORTS

July, 2008	August, 2008	September, 2008	October, 2008
	08 - 09 Tentative Budget	08 - 09 Budget	2007 Audit Report
	Time Keeping Software		Levy Timeline
			Discussion of Budget Cycle
			Insurance Renewals
November, 2008	December, 2008	January, 2009	February, 2009
Preliminary 2008 Levy	2008 Levy	Food Service Rollover Bids	Student Fees 09 - 10
Books & Fees Report	Budget Timeline	Authority to Commence Amend. Budget 08/09	Life Safety
Summer School Report	5 Year Plan Projections	Authority to Commence 09/10 Budget Prep	Costume Contract
Landscaping Bid		FY 2008 Audit Report	Copy Machine Leases
		Fall Athletic Uniform Bid	
		Personnel Report	
		BOE set aside in 2010 Budget	
March, 2009	April, 2009	May, 2009	June, 2009
Staffing Summary update by	Authorization to Commence 2009 Audit	Prevailing wage	FY 09 Preliminary Budget
Division FTE	FY 2009 Amended Budget	Resolution to transfer funds	Property & Liability Ins Renewal
RFQ Audit	Staffing and Stipends 09 - 10 budget	PTAB Resolution	Workers Comp Renewal
RFP Bus Service	Sub Teacher - Sub clerical pay 09 - 10	Contracts for FY 09 - 10	
RFP Custodial Services	Food Service lunch prices 09 - 10	- Family Services	
Amended Budget	Towel Service Bid	- OT Contracts	
Busing Service Contract	Audit Services Bid	Office Supplies Bid	
	Contracted Security Services Bid	Xerographic Paper Bid	
	Funding TAPP Students		
	Triton Contract		
Every Meeting:	July, 2009		
Minutes	Tentative Budget		
Construction Update			
Financial Reports			
Treasurer's Report			

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

FINANCE COMMITTEE MEETING

Tuesday, January 13, 2009

A Finance Committee meeting was held on Tuesday, January 13, 2009. Chair John P. Rigas called the meeting to order at 7:39 a.m. in the Board Room. Committee members present were John C. Allen IV, Jacques A. Conway, Valerie J. Fisher, Dr. Ralph H. Lee, 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, Communications and Community Relations Coordinator; Joe Lightcap and Timothy Cole of Virchow Krause, Doug Wiley, OPRFHS Supervisor of Finance; Tim Keeley, OPRFHS Purchasing Coordinator; Micheline Piekarski, OPRFHS Food Service Director; James Paul Hunter, OPRFHS Faculty Senate Executive Committee Chair; Cindy Milojevic, OPRFHS Assistant Principal for Student Activities; John Stelzer, OPRFHS Athletic Director, Toni Hagins, Assistant Head Custodian for Buildings and Grounds, Tim McDonnell of Service Employees International Union (SEIU); and Amy McCormick, parent.

Acceptance of the Finance Committee Minutes of December 9, 2008

The minutes of the December Finance Committee meeting were accepted as presented.

Construction Update

Mr. Lanenga had reported that the three winter break projects had been completed. They were 1) the C-2 air handler, 2) the steam to hot water exchanger located under the Little Theatre, and 3) the replacement of 600 feet of water line. No discussion occurred.

Fiscal Year 2008 Audit Report

It was the consensus of the Finance Committee members to recommend that the Board of Education accept the audit report and financial statements at the January Board of Education meeting.

Mr. Cole presented the Comprehensive Annual Financial Report and provided an audit report and its findings to the Board of Education.

Ms. Witham, in her written material, reported:

“Once again, the District experienced very excellent results compared to budget and the audit results were positive. The FY 2008 budget was delayed due to the Township Treasurer issues. Future audits will be reported earlier in the year.

The auditors noted two items that they deem to be significant control deficiencies and one item that they deem to be a control deficiency.'

1. General information technology controls. The CFO has the ability to access the entire Skyward financial system.

Response: The software security design does permit access to the entire system for the individual that also assigns security. It is the administration's belief that this access is more appropriately assigned to the CFO rather than a data processing staff member.

2. Segregation of Duties—AP cycle. The Purchasing Coordinator has access to the AP system.

Response: Due to the size of the staff, it is necessary for the Purchasing Coordinator to process checks in the absence of the Accounts Payable clerk. The Supervisor of Finance and the Chief Financial Officer both review the check processing. Adding additional staff to strengthen the internal controls is cost prohibitive.

3. Segregation of Duties—cash receipts cycle. The Bookstore Manager has access to cash receipts and prepares the deposit.

Response: Due to the size of the staff in the bookstore, it is necessary for the bookstore manager to run occasionally the cash register during busy times or when staff is absent. Adding additional staff in order to strengthen the internal controls is cost prohibitive."

Mr. Cole affirmed the above and added that the District did a great job of managing its expenditures, as they were flat from last year. The revenue was flat due to the school district's tax cap restrictions, which makes it difficult to grow revenue. While the fund balances are in good shape, the flattening of revenue does not bode well for the future; this is an issue for all school districts. Even measured to an absolute standard, OPRFHS is in good shape until 2018, while other school districts are hurting financially. OPRFHS has done a very good job of managing its finances.

He continued that the second report, Communications from Auditor to Management and the School Board, is new this school year due to the fact that greater emphasis has been placed on internal controls. The staff must document everything. Most schools have significant deficiencies, but OPRFHS did not; it only had to make some changes in its accounts payable. The Board of Education should be happy with this report because the school held the line on expenses. In 2007, the expenses were \$59 million and the same in 2008. Page five of this report is where the disagreements with management and the auditor are generally listed; none were listed in this report, as there were no disagreements. Because Board of Education members and school districts by definition are not daily overseeing the oversight rule, this required report now gives them more information. The bar has been raised on the internal controls. The standard now used is called the Committee of Sponsoring Organizations of the Treadway Commission

(COSO), which is the “bible” for internal controls in the United States. Mr. Cole stated that OPRFHS was compared to a very high standard and attained a very positive report.

Ms. Patchak-Layman noting that Virchow Krause had done more of a procedural audit asked how much more would be done differently and how much would be similar. What metrics were used? What was the audit attempting to accomplish? In terms of procurement in paying bills in the Finance Department, how much matching up of procedures, purchase orders, payments, etc. was conducted? Mr. Cole responded that Virchow Krause looks at the system as to acquisitions and services, how it works, and the audit of the numbers. The weak point on procurement is if a person in a position to buy goods can also place the order. That person can then direct business to someone who might not provide the service nor does so at an inflated price. That is hard to detect.

Dr. Lee complimented Ms. Witham on this work. Ms. Witham also affirmed to the Committee that the numbers on pages 6, 7 and 11 should be millions, not thousands; she will correct those pages.

Mr. Rigas stated that he used to do what Mr. Cole does. There are different types of operations, some are well run and some not so well run. The report indicates that OPRFHS seems to be doing well operationally. The new standards say that OPRFHS is the only school district that Virchow Krause has seen that does not have any major deficiencies. This is a testament to what Ms. Witham has accomplished. Mr. Cole concurred and said the school should be very proud.

Post Prom Update

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the contract with ESPN Zone contract at its regular January 22 Board of Education meeting.

Ms. Milojevic noted that for many years, parents in the community have asked for a Post Prom event that would allow students to continue their Prom celebrations in a safe, supervised, and fun setting.

The goal for Post Prom is threefold:

- 1.) To provide a safe place for students to gather and celebrate after Prom;
- 2.) To provide something that is affordable for ALL students;
- 3.) To provide an offering that is FUN and appealing to students.

Last year was the first Post Prom event at ESPN Zone in downtown Chicago and approximately 210 students participated. A post prom fact sheet explaining the costs, location and particulars were provided.

Ms. Milojevic responded to a question as to how much this event would cost the District. Ms. Milojevic noted that Boosters, PTO, and others had provided funding and discounts were provided directly from ESPN. While it would normally cost approximately \$40 per student, the ticket was only \$15. The District pays only a nominal cost. If the number of

students were doubled, it would be to the District's advantage. Twenty students, who did not go to prom, did go to this event.

NIIPC Commodity Foods and Selected Commercial Food Contract RFP

It was the consensus of the Finance Committee members to recommend that the Board of Education award the following at its regular January 22 Board of Education meeting.

Product Group	Vendor	Product Group	Vendor
Juice	Citrus Systems	Turkey	Jennie O' Products
Tomato	Red Gold	Peanut Butter	J.M. Smuckers
Flour	J & J Snack	Non-Toasted Cheese	J.M. Smuckers
Grilled Cheese	Integrated	Instant Potatoes	J.R. Simplot
Cheese Sticks	Rich's	Frozen Potatoes	J.R. Simplot
Stuffed Bread Sticks	Bosco	Chips	Barrel O' Fun Snacks
Garlic Stuffed Bread	Cole's	Eggs	Michael Foods

To award the following products individually to the following vendors: **JTM** will be awarded: Reduced Fat Macaroni and Cheese, Pork Taco, Beef Meatballs, Beef Patties, Chili Mix, Spaghetti Sauce Mix, Beef Taco Mix, Salisbury Steak and Beef Steak. **Pierre** will be awarded: Beef Rib Patties, Beef Crumbles, Beef Nuggets, Pork Patty (3.0 oz), Pork Patty (2.4 oz.), Pork Sausage Link, Pork Sausage Patty and Pork Chop Shaped Patty. **King's Delight** will be awarded: Chicken Rings, Popcorn Chicken, and Grilled Chicken Patties. **Tyson** will be awarded: Spicy Chicken Patty, Spicy Chicken Tender, Chicken Patty Flowered Shape, Plain Chicken Patty, Chicken Nuggets, Plain Chicken Tender, Chicken Finger, Chicken Sticks, Chicken Breast Strip and 8 cut Breaded Chicken. **Land O'Lakes** will be awarded: Shredded Mozzarella Cheese, String Cheese, Individual Cheddar Cheese, Sliced American Cheese, Shredded American Cheese, Individual Cheddar Cheese Sauce Cups, Individual Nacho Cheese Sauce Cups, Cheese Sauce in a Pouch, Nacho Cheese Sauce in a Pouch and Macaroni and Cheese.

Ms. Piekarski is the Chair of Northern Illinois Independent Purchasing Cooperative (NIIPC), and OPRFHS is the administrative district. OPRFHS must approve the bid for the Commodity Foods and Selected Commercial Food Contract RFP. This contract incorporates all commodities sold to the NIIPC school districts. Specifications, annual usage, and guidelines for the RFP were formulated by the NIIPC RFP team. Ms. Piekarski explained that there was no competition in some of the items, because no other companies wanted to make the product.

In the written material, a detailed report of the bidding process was given.

Ms. Patchak-Layman asked what the nutritional value of the food was and how did it fit into the school's intent to have nutritional food. OPRFHS uses the nutritional guidelines of NutriKids. While there is no requirement for commodities to meet a nutritional

standard, most products will meet the guidelines, e.g., pizza is made with whole grain bread. This may be a future discussion, however.

Fall Athletic Bid Uniforms

It was the consensus of the Finance Committee members to recommend to the Board of Education that it award the following at its regular January Board of Education meeting.

- The Girls Cross Country warm-ups, Girls Field Hockey Warm-ups and Girls Tennis shirts and skirts to Salkeld Sports.
- The purchase the Boys Soccer warm-ups through the District purchasing process per Board of Education Policy 3310, Section D. At least two quotations will be solicited by the Purchasing Coordinator. The vendor that provides the specified product at the lowest cost to the District will be issued a purchase order once it is approved by the Chief Financial Officer.

Mr. Keeley's report stated, "On December 16, 2008, bids were solicited for fall athletic uniforms. Items in this bid include Boys Soccer warm-ups, Girls Cross Country warm-ups, Girls Field Hockey jerseys and Girls Tennis shirts and skirts. Team uniforms are on a revolving 4-year replacement schedule that will allow OPRFHS athletes to have high quality competition wear while amortizing the expense of new uniforms over a reasonable period of time.

"In concert with the head coaches, the Athletic Director compiled a list of specifications for products to fulfill the needs of the fall sports listed above. Quality, functionality, and value of the products were all taken into consideration. Emphasis was placed on quality to ensure that the product purchased would meet the needs of the athletic program and be resilient enough to maintain functionality until the next replacement date.

"Responses to the solicitation were received from four vendors: Boathouse Sports, Riddell, Salkeld Sports, and Sunburst Sportswear. As noted in the attached bid analysis matrix, Riddell chose to "no bid" this product solicitation and Boathouse Sports were deemed an unqualified bidder due to an incomplete bid submission. Salkeld Sports and Sunburst Sportswear both submitted complete bids and were the two qualified bidders. Sunburst Sportswear provided pricing for products that did not meet the specifications, as determined by a review of the product samples by the Athletic Director and Purchasing Coordinator. The Boys Soccer warm-ups specifications called for a mesh liner and a ventilated back gusset, neither feature found on the sample. The Girls Cross Country warm-ups specification called for a mesh liner, which the sample did not have."

Ms. Patchak-Layman asked how the District would purchase boys soccer warm ups, as the bidding did not produce the kinds of outfit or uniform desired. Mr. Keeley stated that for one item there was only one bidder that actually specified the items mentioned and sent a complete bid. The District decided to award the items, receive the competitive bids on the item, produce it at a competitive quote, and John Stelzer would approve it. Ms. Patchak-Layman asked if there were companies that produce that item. Mr. Keeley noted that the District could source from different companies, but it sometimes runs up

against different alliances with different companies and territories. When Ms. Patchak-Layman asked if a good price would be \$58, Mr. Keeley responded that it was lower than thought and when the samples were received, they understood why.

Second Semester FTE Request

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the .2 FTE request as presented at its regular January Board of Education meeting under the Personnel Recommendations on the Consent Agenda.

The position was for one section in Physical Science I and Physical Science II. The rationale was for adding this FTE was because the recommended class size for these classes had been exceeded. The cost is approximately \$5100.

Resolution Authorizing the Preparation of an Amended Budget for FY 2008-09

It was the consensus of the Finance Committee members to recommend that the Board of Education approve the resolution allowing the District to prepare an Amended Budget for the Board's approval in April 2009 at its regular January Board of Education meeting.

Resolution Authorizing the Preparation of a Tentative Budget for FY 2009-2010

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the resolution authorizing the administration to prepare a Tentative Budget for the fiscal year 2010 at its regular January Board of Education meeting.

Board of Education Financial Resolution

Dr. Lee provided Draft 2 of the financial resolution prior to the meeting and submitted Draft 3 at the meeting. He reviewed the changes made to Draft 3.

Dr. Lee noted that he offered a resolution that would have the effect of, to the extent possible, preventing the District from having to go for a referendum in 2018, as an effort to recognize the tax burden of the homeowners. He noted that he had spoken individually with most of the Board of Education members.

He intended to offer a proposal at the regular Board of Education meeting and hoped to have the support of the Board of Education. He acknowledged that not all Board of Education members agreed with it in its entirety, but there was more general agreement with this than the first versions and he was willing to entertain other suggestions.

Finance Committee members were asked for their comments. Mr. Allen had no comments. Ms. Patchak-Layman asked how this resolution was different from what the District was already doing. Dr. Lee suggested that the District was setting a plan and congratulating itself on not having to ask taxpayers for a referendum until 2018. The fund balances projected now will be exhausted by the 2018 and the spending level will escalate. The District will be broke unless taxpayers are asked to raise taxes again. This resolution is designed to prevent that situation from occurring. If this resolution is passed, the District will either avoid or delay having to ask the taxpayers for a tax

increase. He personally believed, however the majority of the Board of Education did not, that the direction in which the District was headed is forcing a change in the demographics of the District itself, not through its actions, but through the actions of the other taxing bodies, i.e., to force out lower income families and bring in higher income families that can afford the tax burden.

Ms. Patchak-Layman commented that financial planning should reflect the current economic climate. This looks like a financial plan and, as such, it should relate to the changing times in the community and the nation. It will not be 2018 that will cause the change to the financial plan. While it is important to project out beyond 2018, she stated that the District should make more immediate changes and she suggested determining how to reduce the burden for the community now. When asked for specific suggestions to the proposed resolution, she was unable to make any because the direction of the proposal was projected to the future. She was unsure if the Board of Education should pass this resolution, as it seemed similar to the District's current philosophy.

Mr. Conway supported the resolution as presented.

Mr. Rigas made three comments: 1) The District continues to work hard on its finances; 2) this plan, as proposed, is a fundamental shift in long-term goal of the District; and 3) a plan to cut taxes in the short term without consideration of the consequences, would be a disaster. He continued that earlier the auditors stated that OPRFHS might operate differently and better than other school districts. OPRFHS's accounting department is better than 99 percent of the schools and government. In many respects, OPRFHS is ahead of the curve. In his conversations with Dr. Lee about what happens daily in finance, he spoke about the things that the District does to evaluate its expenses yearly. Mr. Rigas supported this resolution, as its shift is to develop a plan that will allow the District not to rely on a referendum in the 2018 timeframe, e.g., the Board of Education and the administration must explore ways to cut expenses and then make the changes, etc. What will be necessary to get economic sustainability without relying on a referendum? While there are ways to explore how debt will be eliminated, the District must keep in mind those unknowns that might impact the budget, e.g., perhaps fewer children will go to private schools next year. This resolution is a significant change in what the District is currently doing; it says to explore a plan that will sustain the budget. While Ms. Patchak-Layman states that the taxpayers are in pain, the problem school districts face is because of tax caps; tax caps not allow the District to lay off 35 percent of its workforce until the revenue comes back. Should the levy amount be decreased, those funds are gone for life and that would have a prolonged impact on the long-term liability. The Board of Education cannot cut the Levy because taxpayers are in pain, as the law does not allow the District a way to "catch up." To cut the Levy without a plan, again would be a disaster.

Dr. Lee noted that Dr. Millard would offer her comments on the resolution at the Instruction Committee meeting. She had raised, however, the same issue as Ms. Fisher. She questioned the Board of Education's attempt to make a shift in policy direction by presenting a resolution, as this Board of Education is not accustomed to doing things by

resolution or by changing policy direction through resolutions like this. He wanted to talk about a subsidiary issue: if the Board of Education wants to change policy direction, how should it do that? That was his attempt and it was a legitimate question. He hoped to talk about this at the Policy Committee meeting. He knew there were disagreements on formats and styles, e.g., the Whereas, etc., but he found that a resolution works. He did welcome suggestions. He rejected dense paragraphs because people do not read them. He sees resolutions as a functional way of changing policy. Mr. Rigas affirmed that the words were what mattered and that there was agreement on the concept.

Dr. Lee thanked the Board of Education members for giving of their individual time to discuss this issue. Mr. Rigas thanked Dr. Lee for his work on this endeavor.

Referring to a conversation at the last two meetings regarding the planning cycle, Ms. Patchak-Layman was interested in the ability to introduce additional programs or activities for the next school year and asked if that would be part of the eighteen-month planning cycle as to when a dollar amount had to be set aside. Mr. Rigas stated that the Board of Education would have to decide on a dollar amount and then Ms. Witham would have to find the amount by not allocating it to something else. Ms. Witham added that she would not feel comfortable telling the District to remove a dollar amount from a program in order to have a contingency amount to spend on something in the future. Dr. Weninger suggested that the District make setting a contingency fund a part of its goal setting process for next year. Ms. Patchak-Layman stated that the Tentative Budget would be ready in June, so the Board of Education needs some ability to match dollars to goals. As such, she suggested matching the dollar amount with the current goals to get an idea of what should be in the account. Ms. Patchak-Layman concurred that the District needs to reallocate resources to achieve a goal. Mr. Rigas noted that if a goal were identified in June or July, it would then be a redeployment of existing assets, and saying one thing was more important than another one. It would be a swap of dollars and the budget could be amended to reflect that fact.

There was not a consensus of support for Ms. Patchak-Layman's suggestion to add a contingency amount and reduce another part of the budget, although Dr. Lee noted that he would be in favor of that in a more developed and structured way over time, as he did believe in her goal.

Finance Committee members asked that this document be redlined and given to them for its discussion at the Instruction Committee meeting on Thursday, January 15, 2009, with the following changes:

- Title, line 1: Replace "to Change" with "Concerning"
- Title, line 2: Delete "Direction"
- Para 3, line 4: Delete the word "is" after the word "so" and delete the word "to" after the word "would"
- Para 4, line 1: Insert the word "anticipated" before the word "referendum"
- Para 4, line 1: Replace the words "to continue the aforementioned" with the words "in order to sustain the"

Para 4, line 2: replace the words “that will be required in 2018 has a substantial likelihood of failing, and such a taxing level will not” with the words “may not”

Item 1, line 1: Replace “new” with “or this”

Item 1, line 4: Add “Urban” before the word “Consumer”

Item 4, line 1: Replace the word “its” with the wording “the District’s”

Add Item 5: “the Board of Education and the administration take an active role in seeking to change the funding mechanism in the State of Illinois with regard to public education.

Financial Reports

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approves the November 2008 Financial Reports at its regular January Board of Education meeting under the Consent Agenda.

Treasurer’s Report

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the November 2008 Treasurer’s Reports at its regular January Board of Education meeting under the Consent Agenda.

Other

Ms. Patchak-Layman was informed that the District’s financial and human resources software would support tens of thousands of different line items. Ms. Patchak-Layman noted that the Village of Oak Park was considering outsourcing its payroll and she suggested that the Village and the high school enter into an intergovernmental agreement for the high school to handle the Village’s payroll. She thought it would be beneficial in running reports needed by the high school regarding TIFs, etc., as there would be similarity, and it would be more cost effective. She discovered that years ago the high school did do the Village’s payroll accounting. Dr. Lee felt the Village would be reluctant to give out its information. While Ms. Witham affirmed the software’s capacity, it was set up to do school accounting and she was unsure if it could do payroll for a village-type entity. Ms. Witham added that she meets monthly with the taxing bodies and she will explore this idea if the Board of Education felt it was a valuable effort. She continued that she has been trying to help relieve the Village’s burden with health care issues and that it had been difficult because of the Village’s lack of participation and interest. Mr. Rigas added that many businesses do payroll accounting and he did not know why the high school would get into that business.

Adjournment

The Finance Committee adjourned at 9:02 a.m.

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

FINANCE COMMITTEE MEETING

Tuesday, February 17, 2009

A Finance Committee meeting was held on Tuesday, February 17, 2009. 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 (arrived at 8:15 a.m.), Jacques A. Conway, 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; Jason Edgecombe, Assistant Superintendent for Human Resources; 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, Communications and Community Relations Coordinator; , Doug Wiley, OPRFHS Supervisor of Finance; Tim Keeley, OPRFHS Purchasing Coordinator; Micheline Piekarski, OPRFHS Food Service Director; James Paul Hunter, OPRFHS Faculty Senate Executive Committee Chair; Dick Chappell, River Forest Community Center (arrived at 8:20 a.m.); George Bailey (departed at 8:45 a.m.) and Amy McCormick, parent.

NIIPC Direct to Manufacturer Foods Contract RFP

It was the consensus of the Finance Committee members to recommend that the Board of Education approve the following for the NIIPC Direct to Manufacturer Foods Contract at its regular February 26, 2009, Board of Education meeting:

The following groups of items together, to be awarded as a group:

Product Group	Vendor
Biscuits	General Mills
Breakfast Boxes	East Side Entrees
Cereal	General Mills
Corn Dog Products	Foster Farms
Disposables	Berkley Square
Hot Dog	Kelly Eisenberg
Yogurt	General Mills

To award the following products individually to the following vendors: J&J Snacks will be awarded: the following sizes of cookies; Chocolate Chip, 1.6oz, 1.0oz, 2.5oz, Whole Grain Chocolate Chip, 1oz and Sugar, 1oz. Bonzers will be awarded: . Chocolate Chip Cookies, 3oz, 5oz and Holiday Cookies. Nestles Waters will be awarded: Water in the following sizes; 8oz, 16oz, 20oz and the 16oz flavored water. Health Fusion will be awarded: 8oz flavored Water.

Life Safety Amendment

It was the consensus of the Finance Committee Members to recommend to the Board of Education that it approves the Life Safety Amendment #19 at its regular February Board of Education meeting under the consent agenda.

The following item will be completed with these funds in the summer of 2009:

1. Air handler XD6, XD7, XG7, XG9, and A 5
2. Fire dampers for XG8 and XG9
3. Water proof the Stadium, because of a leakage
4. Remove and dispose of asbestos countertops in 131.

Mr. Lanenga reported that these projects had been recommended by the District's engineers, AMSCO Engineers, and by the architects at Wight & Company.

Mr. Lanenga reported that the science labs were being redesigned and that was the reason for their removal and disposal of the countertops.

Mr. Lanenga reported that everything the school was involved in was "green."

Ms. Patchak-Layman was informed that Life Safety Funds were being used to waterproof the Stadium roof rather than Operations & Maintenance Fund because the stadium was a part of the Historical Preservation area and a safety issue.

Costume Vendor Contract

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the Costume Vendor Contract at its regular February Board of Education meeting.

The background information regarding this contract was that Jeffrey Kelly had received a stipend for custom services from the District for many years. Last year the stipend was \$7,381. In addition, the District has rented costumes for performances. The Business office recently discovered that Jeffrey Kelly also owns the company from which the Theatre Department was renting costumes. This appeared to be a conflict of interest. Since it is in the middle of the school year, the District negotiated a contractual solution with Mr. Kelly to provide costume design and the costumes for the present school year. In the near future, costumes will be bid out for the next school year.

Mr. Rigas suggested that the policy concerning possible conflicts be made more visible within the school in order to alleviate any possible problems.

Ms. Patchak-Layman asked that this item be part of the regular agenda rather than the consent agenda.

Student Fees

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the Students Fees for the 2009-2010 school year as follows at its regular February Board of Education meeting:

<i>Description</i>	Amount
<i>Freshman</i>	\$85.00
<i>Sophomore</i>	\$245.00
<i>Juniors</i>	\$60.00
<i>Seniors</i>	\$95.00
<i>Pay to Play</i>	\$50.00

The Junior fees will be reduced by \$15. Only those students who take the PSAT test will pay the \$15 when they register for the test. A question was asked as to how many students take this test. Extra-curricular fees will remain the same except for the Fine Arts slide rental of \$35. This will be removed since the students no longer use slides in class. Ms. Patchak-Layman was informed that the District is still exploring textbook rental.

SES Contract Approval

Mr. Prale reported to the Committee that the No Child Left Behind Act (NCLB) requires that OPRFHS commit 20 percent of its Title I allocation to supplemental educational services (SES) with an approved provider. This is a federal guideline. This year a number of families selected as their SES provider the African-American Christian Foundation (AACF). The total value of the contract with AACF could exceed \$10,000. Because all contracts in excess of \$10,000 must be approved by the Board of Education, the administration was bringing it forward for approval. It was pointed out that it is a matter of procedure versus criteria for the provider. The provider must provide a number of hours, etc. When questioned about the worthiness of the program, Mr. Prale replied that more instructional minutes are always good, but this has not made a big difference to these students. Only one-half to one-third of the students who sign up for this service finish it.

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the contract with AAFC at its regular February Board of Education meeting.

River Forest Community Center (RFCC) Childcare Program

Mr. Edgecombe noted that the questions regarding the Childcare Program were 1) how many TAPP students were in the Childcare Program; 2) was there a waiting list; 3) how many students were being served; etc. Mr. Chappell presented background information about the TAPP program for this year. During the first year of RFCC's operation. The biggest challenge had been the number of TAPP students overall and the impact on the program. Currently, seven students are enrolled and at different times, other students

have been on a waiting list. Currently only one student is on a waiting list. There was the realization that positions have remained open for a long time without any revenue. He asked if there were Board of Education direction as to what the TAPP program should be or what is realistic as far as the number of slots. When trying to balance the economics versus the practicality of providing the program, sometimes it does not match. The Center has lost some money. The budget he provided did not include his salary or the Childcare Director's salary, only the direct costs for operating the program. However, the State does provide \$24,000 for a 0-3 grant and some of these expenses will be applied toward that grant. Ms. Witham noted that other grant opportunities were being pursued as they present themselves.

Mr. Rigas observed that theoretically the school should know when the babies would enter the program. Mr. Edgecombe reported that the responsibility for letting the daycare center know of the expected date of arrival is that of Mark Wilson, Assistant Principal for Student Services, and having the student complete the paperwork. Mr. Rigas noted that the expected birth date should be given to the day care center as soon as possible. When was the Center notified of impending births? Mr. Chappell noted that it varied and it was mostly timely and sometimes from other service providers in the area. Sometimes the service providers provided information that a baby would enter in October and it was really the birth date that had been given. A slot was held for that baby, but it was yet another six weeks before the baby arrived. No revenue was generated during that time and there was a waiting list of faculty, staff, and community members to place their babies in this program. Mr. Rigas felt that this then might be a communication issue. Mr. Chappell stated that people from the public and sometimes staff inquire at conception, as they should do. With students, there is not that kind of lead-time.

Ms. Patchak-Layman asked the capacity, she remembered increasing the capacity to 40 students. Mr. Chappell noted that the Center could handle up to 20 infants and the rest of the fifty-six (56) spaces being for toddlers and preschoolers. Currently, fifteen (15) infants are enrolled and one TAPP student is on the waiting list, as the baby will not start until early March. It is not economical to have 17 infants because one adult is needed to care for every four infants. Others who wanted to have their babies there were contacted and they had either found alternative care or they were no longer interested. This has caused a financial burden for the RFCC.

Dr. Weninger affirmed that the District would coordinate the information/pipeline with the agencies in the community, the District's resources, and Mr. Chappell.

Mr. Chappell informed Ms. Patchak-Layman that once 25 children were enrolled, a full time director was required on site. Presently, 20 children are enrolled. The plan was to slowly expand the center.

Mr. Edgecombe reported that the issue was about holding spots for students' babies. Is it the Board of Education's expectation that the RFCC should hold spots open? For what period? If so, should the Center be compensated for holding the spots?

Mr. Rigas asked that this be discussed further at the next meeting accompanied by a recommendation from the administration.

Financial Reports

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approves the December 2008 Financial Reports at its regular January Board of Education meeting under the Consent Agenda.

Treasurer's Report

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the December 2008 Treasurer's Reports at its regular January Board of Education meeting under the Consent Agenda.

Additional Information

Ms. Fisher reported that the Board of Education received a letter from District 97 signed by Dr. Collins and Michelle Harton regarding the sale of the leaseback. She was confused as to why this was sent to District 200 rather than to the Village of Oak Park. Dr. Weninger will reported that he will contact District 97 to find out its purpose.

Adjournment

The Finance Committee adjourned at 9:02 a.m.

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

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

TO: Board of Education

FROM: Jack Lanenga

DATE: March 17, 2009

RE: 2009 Summer Construction

BACKGROUND

Each year Oak Park and River Forest High School performs summer construction. Previously, these projects were funded with a combination of Life Safety Funds and Restricted Building Funds. We now use a combination of Life Safety Funds and Operations and Maintenance Funds. The Board of Education approves the construction projects and contract with Wight & Company.

SUMMARY OF FINDINGS

The two major projects this summer, the air handlers and science rooms projects, take up the bulk of the money allocated for summer 2009. The Board of Education already approved Life Safety Amendment #19 for air handlers, fire dampers, asbestos removal, and re-coating the Stadium.

We are using cost estimates from last year. We have reason to expect that the bids will come in 10-20% lower, which will cover any contingency we need.

RECOMMENDATIONS

Consensus to move the construction plans as attached to the Special Board Meeting for approval.

Proposed for 2009, subject to cost verification				Fund
Replace coil and necessary sheet metal on unit A-5--serves 250-staff caf. Located above and stage			\$ 66,000.00	life safety
Install fire dampers per plan in 67 addition			\$ 24,000.00	life safety
Additional air handlers	A-6, XD-6, XD-7, XG-8, XG-9		\$ 650,000.00	life safety
Remodel 131, 129, 135, 137 into 2 lab suites			\$ 800,000.00	life safety & O&M
Re-coat the Stadium for waterproofing			\$ 75,000.00	life safety
	general conditions		\$ 127,195.00	life safety & O&M
	pre-construction fees (flat fee)		\$ 25,000.00	life safety & O&M
	cm fees (3.75%)		\$ 65,332.31	life safety & O&M
	Architectural fees (7.25%)		\$ 126,309.14	life safety & O&M
			\$ 1,958,836.45	
Outside Wight Scope				
Rebuild the 4 vacuum pumps identified in plan--Ed to coordinate and direct			\$ 12,000.00	life safety
Re-build the tennis courts	Full rebuild--Robert to direct and coordinate bidding w/Tim		\$ 80,000.00	O&M
various	New garbage cans		\$ 5,000.00	O&M
Stadium	If lights are approved, a new sound system will be needed		\$ 25,000.00	O&M
West Fields	fence on west side--jack to direct and coordinate bidding w/T Leeley		\$ 45,000.00	O&M
Old building	Otis (north passenger) elevator rebuild		\$ 67,900.00	Life Safety or O&M
	Total estimated cost		\$ 2,193,736.45	
Available funds:	Operations and Maintenance	Life Safety		
	\$	1,073,590.00	\$ 1,119,650.00	
Total funds available	\$	2,193,240.00		

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: March 17, 2009

RE: Special Education Bus Service Contract Renewal

BACKGROUND

At this time the District is at the end of a three year contract with Grand Prairie Bus Service. The District has a two year extension option on the contract and would like to take advantage of that option.

SUMMARY OF FINDINGS

The FY10 contract pricing will result in savings due to:

- Grand Prairie is proposing a 1.8% increase to all base route fees for the FY10 school year.
- As of June 30, 2009, the District will have fully invested in the DVR/Camera systems on Grand Prairie vehicles that service our routes. This has been accomplished by paying a per-day surcharge on top of the base route fee over the past two years. As a result, after the aforementioned 1.8% base fare increase, we will see a decrease in the total route costs of about \$8,800.00 in FY10.
- Should the District go out to bid and engage in a contract with a new vendor, the cost of equipping vehicles with DVR/Camera systems will need to be absorbed by the new contract in some way. That cost would come out to about \$20,000.00, based on the current number of vehicles utilized in our program.
- The District will not only realize a cost savings by avoiding the time-consuming process of establishing a new vendor-relationship, but the students and staff involved in the day-to-day travel process will enjoy the high-level of service that they have become used to.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

To present for approval, the two year extension agreement with Grand Prairie Bus Service to the Board of Education at the March 26th meeting.

GRAND PRAIRIE TRANSIT



12049 W. 91st St.
Willow Springs, Illinois 60480
(630) 655-8739 -- Fax (630) 655-1923

09 March 2009

Mr. Tim Keeley
Purchasing Coordinator
Oak Park – River Forest High School District 200
201 North Scoville Avenue
Oak Park, Illinois 60302

Dear Tim,

As we have discussed, the school code allows a District to extend an existing transportation contract up to two (2) years if they desire.

We would like to propose a two (2) year extension to the transportation contract with the same terms and conditions we have now. We will provide pricing for the 2009/2010 school year, and ask that pricing for the 2010/2011 school year be negotiated during the 2009/2010 school year with a price increase limited by the most recently published C.P.I. +/- 0.5%.

Pricing for 2009/2010

FUEL:

Diesel fuel is a significant portion of our operating costs. Historically it has been a very predictable commodity and any volatility in its price could be absorbed. Up until the 2007/2008 school year, fuel cost had been about 10% of our operating cost. During the 07/08 school year, fuel costs rose to 14% of our overall cost. For school year 2008/2009, through December, fuel costs were 12.7% of our overall cost. However, for the month of December, the cost was 8.3%. We feel if the price of diesel remains steady, costs for the year will be back to about 10% of our overall cost.

LABOR

We have been very fortunate in retaining most of our drivers and attendants. The annual increase range for drivers and attendants is approximately 3% - 5%.

INSURANCE

Liability – Cost of liability insurance has been an ever-increasing factor in our business. We expect our increase in March to be 3% - 5%

Health – Health insurance is constantly increasing. For next year we had a 27% increase.

CAMERAS

DVR camera systems were purchased in October 2007 to be installed on every route. The systems will be paid for at the end of the 2008/2009 school year. For the 2009/2010 school year, we will not charge the \$7.00 per bus per day cost to the route. We have implemented a system to "check" the DVR cameras to ensure they are working properly. We will email you a spreadsheet once a week to indicate all camera systems were checked that week.

Based on all of the above, we would normally ask for a 3.5% increase to all price categories.

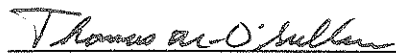
No one can predict what the cost of fuel will be in the future, but it has stabilized for now. Our proposal does not include a fuel escalator. We would also like to propose that since we anticipate that fuel will return to approximately 10% of our overall cost, that we reduce the increase for next year by 1.7%. 1.7% was previously added to 2008/2009 prices due to the extremely high cost of diesel fuel.

We are asking for a 1.8% increase to all price categories (see enclosed) for the 2009/2010 school year.

Please indicate your agreement to the above by signing both copies of this letter, and returning one fully executed copy to me. The second copy is for your files. If you have any questions, or you require any further information, please give me a call.

Grand Prairie Transit, Inc.

Oak Park River Forest High School District 200



By: Thomas M. O'Sullivan

By: _____

Vice President, Operations

Title: _____

TMO/hd

Enclosures

Grand Prairie Transit, Inc. 2009/2010 Prices

Special Education Transportation To Off-Campus Schools

School	Total # of Students based on 2005/2006	Number of Wheelchair Students	Monitor Required	Cost of Monitor Per Day 2008/09	Cost of Monitor Per Day 2009/10	Total Cost of Bus and Monitor and DVR Camera Per Day 2008/09	Total Cost of Bus and Monitor and DVR Camera Per Day 2009/10
Acacia Academy 6425 S. Willow Springs LaGrange, IL 60525	4	0	No			226.27	223.21
Camelot / Palatine 1502 N. Northwest Hwy Palatine, IL 60067	3	0	No			264.40	262.03
Cove School 350 Lee Road Northbrook, IL 60062	1	0	No			264.40	261.67
Elim Christian School 19020 S. Central Avenue Palos Heights, IL 60463	1	0	No			226.27	223.21
Giant Steps 8320 S. Madison Burr Ridge, IL 60527	2	0	Yes	70.82	72.09	297.10	295.32
Glen Oaks 135 N. Brandon Drive Glendale Hts, IL 60139	7	0	No			255.76	253.24
Hillside Academy 431 N Hillside Avenue Hillside, IL 60162	5	0	Yes	56.66	57.68	282.92	280.89
Joseph Academy 7530 N. Natchez Avenue Niles, IL 60714	6	0	Yes	84.99	86.52	255.76	253.24

Grand Prairie Transit, Inc. 2009/2010 Prices

Special Education Transportation To Off-Campus Schools

School	Total # of Students based on 2005/2006	Number of Wheelchair Students	Monitor Required	Cost of Monitor Per Day	Cost of Monitor Per Day	2008/09	2009/10	Total Cost of Bus and Monitor and DVR Camera Per Day	2008/09	Total Cost of Bus and Monitor and DVR Camera Per Day	2009/10
New Hope Academy 6289 W. Howard Street Niles, IL 60714	6	0	Yes	84.99	86.52	311.26	309.74				
New Horizon Center 4255 N. Oak Park Avenue Chicago, IL 60634	6	2	Yes	84.99	86.52	323.38	322.07				
North Center 5104 W. Belmont Avenue Chicago, IL 60641	1	1	Yes	70.82	72.09	309.21	307.65				
Northwest / Addison 301 S. Swift Road, Suite F Addison, IL 60101	2	0	No			255.76	253.24				
Northwest / Streamwood 401 E. Streamwood Blvd. Streamwood, IL 60107	2	0	No			264.40	261.67				
Thresholds 6219 N. Lincoln Avenue Chicago, IL 60618	1	0	No			226.27	223.21				

All costs are per day to and from Off-Campus sites.

IMPORTANT ADDITIONAL COMMENTS REGARDING SPECIAL EDUCATION TRANSPORTATION

If any of our students are able to share buses with other districts, please spell which routes this involves, what other districts this involves, and the financial economics of your recommendation.

Grand Prairie Transit, Inc. 2009/2010 Prices

Special Education "In District" Transportation

School	Total # of Students based on 2005/2006	Number of Wheelchair Students	Monitor Required	Cost of Monitor Per Day 2008/09	Cost of Monitor Per Day 2008/09	Total Cost of Bus and Monitor and DVR Camera Per Day 2008/09	Total Cost of Bus and Monitor and DVR Camera Per Day 2009/10
OPRFHS 201 N. Scoville Oak Park, IL 60302	27	5	Yes	206.03	209.74	678.82	669.66

After students are brought to OPRFHS, three students are brought to 415 S. Taylor, Oak Park.

In total cost please include price to bring students to 415 S. Taylor.

Grand Prairie Transit, Inc. 2009/2010 Prices

Special Education Community Trips

	Total Cost of Bus and Monitor Per Day 2008/09	Total Cost of Bus and Monitor Per Day 2009/10
Transportation to Famous Footwear Located on Lake & Harlem In River Forest 10:30AM - 12:00PM	107.73	109.67
Hospital (Mondays only) 2211 Oak Park Avenue, Chicago 12:30 - 2:20 PM	107.73	109.67
Transportation to local Restaurant (Wednesday only) in Oak Park 12:00 - 2:00 PM	107.73	109.67
Transportation to various local Oak Park locations (i.e. stores) (Tuesday & Thursday only) 12:30 - 2:15 PM	107.73	109.67
Transportation to Dominick's (Thursday only) Located in Oak Park on Lake Street 12:30 - 2:00 PM	107.73	109.67
Oak Park Library On Lake Street in Oak Park Thursdays and Fridays 12:15 - 2:40 PM	107.73	109.67
All students are picked up at Oak Park and River Forest High School.		

Grand Prairie Transit, Inc.

2009/2010 Prices

Charter Tariff Schedule

2008 / 2009

\$199.20 minimum charge for three (3) hours plus \$10.50 per ¼ hour thereafter or \$2.15 per mile, whichever is greater, plus parking and tolls, if applicable. Charter trips that are cancelled less than twenty-four (24) hours prior to the start of the trip are subject to a fifty dollar (\$50.00) cancellation fee. Trips that involve bus work before 9:00AM or between 2:00PM and 4:00PM on weekdays, which prevent them from being available for school routes, will be subject to a fifty dollar (\$50.00) per bus surcharge. Trips to Chicago Airports now require a twenty-seven dollar (\$27.00) Chicago Airport tax. Trips to Chicago now require a nine dollar (\$9.00) City of Chicago Ground Transportation Tax.

2009 / 2010

\$202.80 minimum charge for three (3) hours plus \$10.70 per ¼ hour thereafter or \$2.19 per mile, whichever is greater, plus parking and tolls, if applicable. Charter trips that are cancelled less than twenty-four (24) hours prior to the start of the trip are subject to a fifty dollar (\$50.00) cancellation fee. Trips that involve bus work before 9:00AM or between 2:00PM and 4:00PM on weekdays, which prevent them from being available for school routes, will be subject to a fifty-one dollar (\$51.00) per bus surcharge. Trips to Chicago Airports now require a twenty-seven dollar (\$27.00) Chicago Airport tax. Trips to Chicago now require a nine dollar (\$9.00) City of Chicago Ground Transportation Tax.

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: March 17, 2009

RE: Executive Bid Summary for Photography Services RFP

BACKGROUND

On March 6, 2009 proposals were solicited for school photography services. This RFP will result in a one-year contract with the successful vendor, providing for up to three, one-year extensions.

SUMMARY OF FINDINGS

Bids were received from four vendors: HR Imaging, Lifetouch by Prestige, Stuart Rogers Photography and Visual Image Photography (VIP). Stuart Rogers noted in their submission that they would not be able to meet the needs of the District, as outlined in the RFP specifications. They did, however, submit a proposal, but it was deemed non-responsive by District legal counsel as a result of the non-conformance with specifications.

The proposals were objectively scored by price (36% of the score), reference checks (20%) and a subjective review of proposals and sample portfolios by our yearbook advisor and Fine Arts Department Chair (44%).

Vendors were provided with an estimated revenue amount for the District's FY10 portrait package sales. From this, they were asked to provide the total rebate that they would remit to the District during the contract period.

Bid results:

<u>Vendor</u>	<u>Cost</u>	<u>Technical</u>	<u>References</u>	<u>Total</u>
HR Imaging	36.00	30.80	20.00	86.80
Lifetouch	32.19	14.30	19.58	66.07
VIP	18.69	42.90	19.46	81.05

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

In reviewing the proposals from the three qualified vendors, it is recommendation that the Board of Education approve the contract to HR Imaging at the March 26th meeting.

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

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

TO: Board of Education

FROM: Attila J. Weninger, Jason Edgecombe, Jack Lanenga, Cheryl L. Witham

DATE: March 17, 2009

RE: RFP for Custodial Services

BACKGROUND

Over the past several years, the Board of Education and the Administrative staff have been working together to identify and implement cost saving initiatives that sustain instructional programs, while improving operational efficiencies. In addition, in January 2009, the Board of Education approved a financial resolution indicating its “determination to take every available opportunity over the next ten years to contain costs in ways that balance both the District’s ability to sustain its financial health and deliver the highest quality of educational services.”

A determination to avoid the need for a referendum in 2018 requires the identification and implementation of significant and sustainable cost savings over the next ten years. With the current level of spending in the Education Fund, the District will begin deficit spending in the 2013 – 2014 school year. This deficit spending will increase through 2018 and is currently expected to be in excess of \$8,000,000 per year by the 2017 – 2018 school year. Sustainable cost savings realized in the Operation and Maintenance Fund (O & M) will allow the District to reduce the O & M Levy and increase the Education Fund Levy in order to support the educational programs and reduce the deficit spending.

One of the cost savings initiatives or areas that the administration investigated was contractual services. Recent legislation, specifically Illinois Public Act 095-0241, require certain objectives to be met in consideration and award of contractual services contracts with private vendors. With the help of legal representation, the District has carefully evaluated the requirements of the Act and has diligently met each requirement. The Board of Education and administration will carefully review the RFP’s at two public meetings, the March Finance Committee Meeting and the March Board of Education Meeting. The District’s attorney, Paul Keller, will attend the meetings to assist the Board of Education in this important and difficult review of RFP’s. A copy of PA 095-0241 has been provided for your review. A reference to specific RFP documents has been provided to aid in the cross reference of the law to the bid results. The Administrative staff requested the three District law firms to provide opinions on the interpretation of PA 095-0241. The opinions are also attached for your review.

RFP specifications included green cleaning supplies, paper supplies, cleaning equipment, equipment repairs, communication devices, supervision, uniforms, employee training program, workers compensation and custodial services wages and benefits for a minimum of three shifts.

Oak Park and River Forest High School

District 200

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The District administrative staff acknowledges that cost saving initiatives of this magnitude, which involve District staff, are very painful to consider and to implement. It is important for all concerned parties to remember that PA 095-0241 has addressed the issue by requiring the contractor to provide comparable benefits as well as offering employment to existing qualified staff. A part of the review process is assessing if the RFP submitted by each contractor has met the requirements of the law. The consistent interpretation of the law from the District's attorneys reflects an opinion that the District is required to assess if benefits are comparable although salaries are not required to be comparable. The benefit package is not required to be exactly equal, rather it should be comparable. Some areas may offer greater benefits and others not. The question of comparability in the law lacks clarity and it is up to the Board and Administration to determine what comparability means.

We will walk through this process together in the meetings.

SUMMARY OF FINDINGS

The District held a mandatory pre-proposal conference on February 10, 2009. Fourteen vendors attended the meeting, three additional vendors were delayed in traffic, arrived late to the meeting and were not permitted to attend. On February 26, 2009, the District held the RFP opening. Four vendors presented written responses; one additional vendor was delayed in traffic and did not arrive to the meeting on time. The staff has summarized the four proposals for BOE review. The four vendors are GCA Services Group, Sodexo, Alpha Building Maintenance Services, Inc. and Perfect Cleaning Service, Inc. These four vendors have met the proposal submittal requirements and are available for BOE review.

The Vendors provided the following three year cost proposals. In addition, cost of OPRFHS services are illustrated immediately below the RFP responses.

<i>RFP Responses</i>				
Vendor	Year 1	Year 2	Year 3	Total Contract Value
GCA	\$ 1,963,627.26	\$ 1,992,646.50	\$ 2,052,425.89	\$ 6,008,699.65
GCA Alt 1	\$ 2,195,578.89	\$ 2,228,025.89	\$ 2,294,866.66	\$ 6,718,471.44
GCA Alt 2	\$ 1,622,251.21	\$ 1,649,878.62	\$ 1,699,374.97	\$ 4,971,504.80
Sodexo	\$ 1,548,444.00	\$ 1,548,444.00	\$ 1,548,444.00	\$ 4,645,332.00
Alpha	\$ 1,995,901.53	\$ 2,055,778.50	\$ 2,111,745.13	\$ 6,163,425.16
Perfect Clean	\$ 1,182,720.00	\$ 1,182,720.00	\$ 1,206,372.00	\$ 3,571,812.00
OPRFHS	\$ 2,328,570.70	\$ 2,483,873.32	\$ 2,670,075.69	\$ 7,477,519.61

There are significant variations between the three year costs in the individual proposals. Each proposal must be reviewed and compared to PA 095-0241 for compliance with the law. In addition, we have developed a ranking system to evaluate certain aspects of the services provided. We will review each proposal separately.

The following table identifies the objective scores for each RFP bidder based on the criteria set forth within the RFP specification document.

Oak Park and River Forest High School District 200

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Scoring Chart								
Section 1, Technical Score								
<u>Item</u>		<u>Max. Points</u>	<u>Alpha</u>	<u>GCA</u>	<u>Perfect</u>	<u>Sodexo</u>	<u>GCA</u>	
							<u>Alt 1</u>	<u>Alt 2</u>
Equipment Quality	(A)	86	40	86	10	86	86	86
Equipment Compliance with <i>Green Cleaning Standards</i>	(A)	86	40	86	10	80	86	86
Sufficient Staffing	(A)	86	65	80	5	83	80	80
Quality of Proposed <i>Cleaning Procedure and Techniques</i>	(A)	86	25	86	20	72.5	86	86
Value-Added Goods or Services	(A)	86	0	69	0	77	69	69
Vendor Relations	(B)	85	72	84	73	78	84	84
Operational Relations	(B)	85	66	77	58	74	77	77
		<u>600</u>	<u>308</u>	<u>568</u>	<u>176</u>	<u>551</u>	<u>568</u>	<u>568</u>
Section 2, Cost Score								
<u>Item</u>		<u>Max. Points</u>	<u>Alpha</u>	<u>GCA</u>	<u>Perfect</u>	<u>Sodexo</u>	<u>GCA ALT1</u>	<u>GCA ALT2</u>
Cost		400	<u>109.77</u>	<u>127.10</u>	<u>400</u>	<u>279.78</u>	<u>51.25</u>	<u>245.54</u>
<u>Total</u>		<u>1000.00</u>	<u>417.77</u>	<u>695.10</u>	<u>576.00</u>	<u>830.28</u>	<u>619.25</u>	<u>813.54</u>
(A) Reviewed and rated by District Evaluation Team								
(B) Determined by standardized vendor reference rating, as provided by vendor clients								

REVIEW OF PROPOSALS

GCA Services Group

GCA Services Group (GCA) is a national firm with a local presence providing services to over 1,400 K-12 schools and 36 colleges/universities in the United States and Puerto Rico, over 300 of these institutions are in Illinois. GCA's average client relationship is 10 + years and they have a 99% retention rate in their public education sector. GCA employs 20,000 people and cleans over 650 million square feet daily. A regional office is located in the Chicago area. GCA provides its employees an impressive training and evaluation program. It also provided a very detailed timeline for a transition program and received very good references regarding the transition program. GCA will also provide a recycling program for the District, which would be an enhancement to our current situation, and it would offer an energy savings program at no additional cost to the District. GCA received the highest scores in reference checking of the group and the highest technical scores.

GCA will use the KaiVac system, which is a mechanized cleaning system providing higher quality cleaning and higher efficiency cleaning in restrooms and other hard surfaces. GCA focuses its services on safety and accident prevention, which would also be a valuable addition to our program. The J-Fill Green program is compatible with our current dispensers. The District has highly rated the proposed cleaning equipment, and products and they meet District guidelines. GCA provides an

Oak Park and River Forest High School District 200

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excellent quality control program utilizing GCAware software that collects data about inspections and client feedback. Virtually anyone in the building or community with internet access can provide feedback to OPRFHS and GCA using this tool. It also tracks employee progress and performance.

GCA provided a basic proposal and two alternate proposals. All of the proposals provide the same employee benefit package. GCA also provides a broader opportunity for employee advancement and transfer to other sites. The employee training and safety program is superior to the District program.

The health insurance plan provides additional benefits that the employees do not currently receive, such as vision care, hearing aids, MediCall and MaterniCall nursing assistance. In addition, the co-pays are lower and some deductibles are lower. The mental health coverage is expanded, and so is the chemical dependency coverage. The retirement benefit is a 401 (k) plan with an employer match. The employer match is an added benefit not currently available to employees. It does not offer tuition reimbursement, but its employee training program and advancement opportunities is much greater. The vacation days are less, and the employer provided life insurance is less, but GCA offers supplemental life insurance. Taken as a whole, the District deems the benefits package to be comparable to the District benefit package.

The difference in the base proposal and Alternate 1 and 2 concern staffing design and salaries paid. The District is free to choose either of these options. The base bid provides 4 day custodians at \$20.00 per hour, 24 night custodians at \$20.00 per hour, 4 additional night custodians at \$10.00 per hour, one manager and one night custodial supervisor. The Alternate 1 bid provides 4 day custodians at \$23.24 per hour, 24 night custodians at \$23.24 per hour, 4 additional night custodians at \$10.00 per hour, one manager, and one night custodian. Alternate 2 provides 30 night custodians and 4 day custodians at \$13.00 per hour, one manager, and one night custodial supervisor.

The estimated three year savings of the GCA proposals for the District range from \$759,050 - \$2,506,015.

Sodexo, Inc.

Sodexo, Inc. (Sodexo) is an international firm with over 355,000 employees around the world. Sodexo serves 900 education clients in North America, with an average partnership life of 20 years. The international purchasing power Sodexo offers is a significant advantage in cost savings. Sodexo offers an excellent cleaning program, a quality control program, plus safety and energy conservation programs. The supplies and equipment are excellent. It also offers a green program with a focus on maintaining a healthy and safe environment. Sodexo's reference scores and technical scores were ranked second of the four vendors, but were close to GCA's score.

Sodexo offers several enhanced programs that the District does not currently have access to. The first is a Facilities Capital Action Plan. The District has been considering this type of plan and has received one quote of \$80,000 from the current construction management firm. The District has seriously considered this program in order to move to a proactive maintenance program and to gather and archive data on facility and equipment maintenance. The second is an ADA compliance plan, which would be a value of \$40,000 to the District.

Oak Park and River Forest High School District 200

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

Sodexo has proposed a reconfiguration of staffing for efficiency and cost savings. The staffing would include an on-site custodial manager and an on-site custodial supervisor, one custodial lead, one on-site administrative assistant, 24 full-time routine custodians, 5 full-time floor technicians, and 4 full-time daily custodians. The average hourly wage for custodians would be \$11.55 per hour.

The benefits package offered by Sodexo offers some enhancements for the employees. Sodexo offers more health insurance options with lower co-pays, enhanced mental illness services, and vision care. Sodexo will waive the 90 day waiting period for current District employees. The tuition reimbursement is larger. It also offers eldercare reimbursement, savings bonds, stock options, and a credit union. The 401(k) plan is comparable to the District 403 (b) plan. The employer match and the addition of the stock option plan enhances this benefit. Sodexo provides employees with an excellent training program and an advancement program within the firm. also offers an opportunity for employees to request a transfer to a more convenient site. We deem this benefit package to be comparable to the District benefit package.

The estimated three year savings of the Sodexo proposal for the District would be approximately \$2,832,188.

Alpha Building Maintenance Services, Inc.

Alpha Building Maintenance Services, Inc. (Alpha) is a firm with an Illinois client base. Alpha's proposal is presented as a joint venture with Garco Enterprises but no data was presented regarding employees of Garco. Alpha also did not offer very much information about their experience, employee training, and quality control programs. The employer turnover rates are reported to be low and confirmed during reference checking. References were reported to be rather low compared to the other vendors. Alpha would provide monthly credits for unused supplies. We have not included this benefit in the cost analysis since there is an uncertain likelihood of occurrence. The bid documents reflect a lack of attention to details, and we have noticed that on-site supervision appears to be missing from the quote. The quote also lacks an in-depth discussion of cleaning products or methods; however, it did provide the supply and equipment listings and the green cleaning certificates. The equipment is adequate, and it will provide a credit of \$2,143 per month for the use of our existing equipment and then replace and repair the equipment as needed.

Alpha proposes staffing of one night utility person, 4 day custodians, 5 night custodians, and 19 evening custodians for a total of 29 employees. The employee salaries would match the current salaries paid to employees. The employee benefit plan matches the District benefit plan. Alpha does not offer a 401(k) plan as the District offers a 403(b) plan. Alpha asserts that Social Security is a comparable plan to the District 403(b) plan. This is a question for the Administration and the Board of Education to address together and to reach a decision about.

The estimated three year savings of the Alpha proposal for the District would be approximately \$1,314,094.

Perfect Cleaning Services, Inc.

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

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

Perfect Cleaning Services, Inc. (Perfect) is a local firm with approximately 20 years of experience in commercial cleaning. The equipment listing is weak, the references were not as strong as CGA and Sodexo, and the company appears to be rather small.

The employee benefit package does not appear to be comparable to the District benefit package. The Board of Education and the Administration will review the benefit package together and make a decision about its comparability.

The estimated three year savings of the Alpha proposal for the District would be approximately \$3,905,708.

RECOMMENDATIONS

The Board of Education and the Administration will perform a thorough review of all aspects of the RFP documents and discuss the findings. An additional review of the documents will occur at the Regular March Board of Education Meeting.

Oak Park and River Forest High School
Custodial Service RFP
District Three Year Costs Comparisons

<u>Class</u>	<u>Category</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Supplies/Equipment	Supplies	\$ 95,946.51	\$ 98,824.91	\$ 101,789.65	\$ 104,843.34
	Equipment	9,919.88	10,217.48	10,524.00	10,839.72
	Radios	1,692.96	1,743.75	1,796.06	1,849.95
	Radio Repairs	2,699.34	2,780.33	2,863.74	2,949.65
	Uniforms	6,877.87	7,084.20	7,296.73	7,515.63
	Total	\$ 117,136.57	\$ 120,650.67	\$ 124,270.19	\$ 127,998.29
Salaries and Benefits	Salaries	\$ 1,467,964.13	\$ 1,541,362.33	\$ 1,618,430.45	\$ 1,699,351.97
	Social Security	91,013.81	95,564.46	100,342.69	105,359.82
	Medicare	21,285.45	22,349.75	23,467.24	24,640.60
	Medical & Dental	276,734.14	304,407.55	334,848.30	368,333.14
	IMRF	128,887.33	142,421.88	170,987.18	215,902.67
	Life	2,364.45	2,482.67	2,606.81	2,737.15
	Total	\$ 1,988,249.30	\$ 2,108,588.65	\$ 2,250,682.67	\$ 2,416,325.35
Other Costs	Workers' Comp	\$ 81,618.81	\$ 94,331.37	\$ 108,920.37	\$ 125,752.05
Total Expenses		\$ 2,187,004.68	\$ 2,323,570.70	\$ 2,483,873.23	\$ 2,670,075.69
GCA		\$ 1,963,627.26	\$ 1,992,646.50	\$ 2,052,425.89	\$ 2,052,425.89
GCA Alt 1		\$ 2,195,578.89	\$ 2,228,025.89	\$ 2,294,866.66	\$ 2,294,866.66
GCA Alt 2		\$ 1,622,251.21	\$ 1,649,878.62	\$ 1,699,374.97	\$ 1,699,374.97
Sodexo		\$ 1,548,444.00	\$ 1,548,444.00	\$ 1,548,444.00	\$ 1,548,444.00
Alpha		\$ 1,995,901.53	\$ 2,055,778.50	\$ 2,111,745.13	\$ 2,111,745.13
Perfect Clean		\$ 1,182,720.00	\$ 1,182,720.00	\$ 1,206,372.00	\$ 1,206,372.00
				\$ 3,571,812.00	\$ 3,905,707.61
				\$ 6,008,699.65	\$ 6,008,699.65
				\$ 6,718,471.44	\$ 6,718,471.44
				\$ 4,971,504.80	\$ 4,971,504.80
				\$ 4,645,332.00	\$ 4,645,332.00
				\$ 6,163,425.16	\$ 6,163,425.16
				\$ 1,314,094.45	\$ 1,314,094.45
				\$ 3,571,812.00	\$ 3,571,812.00
				\$ 3,905,707.61	\$ 3,905,707.61

MEMORANDUM

To: Dr. Attila Weninger
CC: Ms. Cheryl Witham
From: Paul N. Keller
Subject: Third Party Custodial Contract Issues
Date: March 4, 2009

You have requested an opinion of counsel regarding interpretation of provisions of the School Code dealing with third party vendor contracts as they pertain to the proposed contract for custodial services.

Section 10-22.34(c)(3) of the Code provides that

Any third party that submits a bid to perform the non-instructional services shall provide the following:

(B) a *benefits* package for the third party's employees who will perform the non-instructional services comparable to the *benefits* package provided to school board employees who perform those services; (*Emphasis added*)

You have asked whether the term "benefits" as used above includes wages, or refers only to fringe benefits, above and beyond hourly wages, such as health insurance, vacation time, sick leave, etc.

The term "benefits" is synonymous with "fringe benefits" and commonly refers to everything of a compensatory nature *except* wages. A fringe benefit is anything "other than direct salary or compensation received by an employee from an employer, such as insurance, a company car, or a tuition allowance - Often shortened (esp. in pl.) to *benefit*." Black's Law Dictionary. This interpretation is supported by reference, in the next section (§10-22.34(c)(3)(C)), to "wages:"

(C) a list of the ... *wages* the third party will pay those employees;

The legislature seems to have deliberately made the normal distinction between *benefits* in paragraph (B) and *wages* in paragraph (C), thus indicating that the terms refer to different categories of compensation.

Therefore, it is our opinion that, in evaluating the third party vendor bids for custodial services, the School District is required to assess the comparability of *non-wage* compensation provided by the vendor to its employees, and the non-wage compensation provided to current school employees who will be displaced by the outsourcing of custodial services.

From: Zuehl, James J. [mailto:JZ@franczek.com]
Sent: Tuesday, March 03, 2009 5:38 PM
To: Edgecombe, Jason
Cc: Schlueter, Patricia A.
Subject: Subcontracting Bids

Confidential/Attorney-Client Privileged

Jason: You asked me whether wages are included in the term "benefits package" in the part of the statute that requires third party bidders to provide a benefits package similar to the one provided by the District. Our opinion in this situation must be tentative. Although we think the evidence leans in the direction of the conclusion that wages are not included in the term "benefits package," the evidence is mixed.

Generally, the term "benefits" is used to include financial aspects of a compensation package separate and distinct from wages. The term typically refers to insurance, pension and other items that have financial value for the employee that go above and beyond wages. The term "compensation" usually encompasses both wages and benefits. In terms of common usage, reference to a "benefits package" would not connote wages.

That this common usage was intended by the legislature receives some support from the reference in the next paragraph of the statute to the subcontractor's obligation to provide a list of job classifications and wages these jobs would receive under the subcontractor. By referring to "wages" in this context, the statute seems to be recognizing a distinction between wages and benefits. Moreover, if wages were part of the "benefits package" which had to be similar to what the District provides, there would be little value in listing the wages. This paragraph is more consistent with the idea that although the "benefits package" must be similar, wages could vary.

Part of the legislative history supports this interpretation. In the House, the sponsor was asked about "comparable benefits" several times, and he said:

I think what we would say is that when you look at the package of benefits, if the school district offers a pension plan and the privatization, the private company offers a pension plan that's generally comparable in dollars and if they offer health care in the school district and the private form offers health care. Again, those are comparable things.

Several times the House sponsor referred to "benefits" as including pensions and health insurance. No reference was made in the House to "benefits" as including wages.

Unfortunately, the same was not true in the Senate. There, Senator Harmon referred to the bill as follows:

It preserves the right of school districts to enter into contracts for third-party services for non-instructional services, provided that those contracts capture the efficiencies of better management and leaner operations while prohibiting the exploitation of those workers by a fairly simple mechanisms -- requiring that comparable wages and benefits be paid. (emphasis added).

If the language of a statute is clear on its face, a court will not look to its legislative history. We would argue that the term "benefits" is clearly distinct from the term "wages" and that they mean two different things. "Benefits" does not include wages. Sometimes, however, courts are reluctant to find that language is clear if the parties dispute its meaning. If a court deems the language unclear and looks at the legislative history, it will find mixed messages. It is difficult, in that event to predict how a court would come out.

We think the argument that "benefits package" does not include wages is somewhat stronger on balance than the argument that wages are included, but for the reasons discussed this conclusion is far from certain. Please let me know if you have further questions.

You inquired whether the reference to employment “benefits” in Section 10-22.34c(a)(3)(B) of the Illinois School Code (“Section B”), 105 ILCS 5/10-22.34c(a)(3)(B), includes “benefits, wages and other items” or simply “benefits”. Based on the language of the statute and various definitions of the words “benefits” and “wages”, we believe the word “benefits”, as used in Section B of the Code, *does not* include wages but *does* include other non-wage items of compensation.

DISCUSSION

A. General Rules of Statutory Construction

Pursuant to settled law, statutes must be interpreted in a manner that gives effect to the legislature’s intent and, as courts repeatedly find, the best indication of the legislature’s intent are the words of a statute. *See e.g., DeRose v. City of Highland Park*, 2008 Ill. App. LEXIS 1081 at * 5, 898 N.E.2d 1115 (2nd Dist. 2008). Indeed, when a statute’s words are unambiguous, the words are effectively controlling, requiring that the statute be interpreted in accordance with their plain and ordinary meanings. *See e.g., Solon v. Midwest Medical Records Ass’n*, 2008 Ill. App. LEXIS 1079 at * 11, 386 Ill. App. 3d 78, 898 N.E.2d 207 (1st Dist. 2008) (finding that “unless the meaning of the statute is ambiguous, we may not look beyond the statutory language to statements regarding the purpose of the law, the evils it was intended to remedy, or the legislative history of the statute to aid in our determination of legislative intent”).

B. The Meaning of “Benefits” As Used in Section B of the Code

The relevant provisions of the Code state:

(a) A board of education may enter into a contract with a third party for non-instructional services . . . , provided that:

....

(3) any third party that submits a bid to perform the non-instructional services shall provide the following:

(B) a benefits package for the third party’s employees who will perform the non-instructional services comparable to the benefits package provided to school board employees who perform those services; [and]

(C) a list of the number of employees who will provide the non-instructional services, the job classifications of those employees, and the wages the third party will pay those employees

105 ILCS 5/10-22.34c(a)(3)(B) and (C).

Neither “benefits” nor “wages” are defined in Article 10 of the Code, and they do not appear to be defined in any of the Code’s other articles. *See* 105 ILCS 5/10; *see generally* 105 ILCS 5/1 *et seq.* Accordingly, their plain and ordinary meanings must be gleaned from other sources. *See e.g., Wolters v. Johnson*, 114 Ill.App.3d 546, 449 N.E.2d 216 (1st Dist. 1983) (noting the well-established rule of construction that the plain and ordinary meaning of words used in a statute may be determined by

reference to the words' common usage, previous judicial constructions or legislative intent). As discussed below, such sources indicate that "benefits" and "wages" are distinct, leading to the conclusion that "benefits" does not include "wages".

The Merriam-Webster Dictionary defines "benefit" to mean "material aid or service provided or due (as in sickness or unemployment) as a right *in addition to regular pay*". Merriam-Webster Dictionary (2004) at p. 65 (emphasis added). On the other hand, "wages" is defined to mean "payment for labor or services". See Merriam-Webster Dictionary (2004) at p. 814. Similarly, the New Oxford American Dictionary defines "benefit" to mean "a payment or gift made by any employer . . . welfare benefits | wages and benefits, and defines "wage" to mean "a fixed regular payment, typically paid on a daily or weekly basis, made by an employer to an employee". New Oxford American Dictionary (2001) at pps. 154 and 1896. These definitions suggest that benefits and other items of compensation are distinct from wages.

Statutory definitions of the word "wages" further support the conclusion that "benefits" are distinct from and do not include "wages". For example, the Illinois Wage Payment and Collection Act ("WPCA"), 820 ILCS 115/1 *et seq.*, distinguishes "wages" from other payments and benefits due an employee, stating:

wages shall be defined as any compensation owed an employee by an employer pursuant to an employment contract or agreement between the 2 parties, whether the amount is determined on a time, task, piece, or any other basis of calculation. Payments to separated employees shall be termed "final compensation" and shall be defined as wages, salaries, earned commissions, earned bonuses, and the monetary equivalent of earned vacation and earned holidays, and any other compensation owed the employee by the employer pursuant to an employment contract or agreement between the 2 parties. Where an employer is legally committed through a collective bargaining agreement or otherwise to make contributions to an employee benefit, trust or fund on the basis of a certain amount per hour, day, week or other period of time, the amount due from the employer to such employee benefit, trust, or fund shall be defined as "wage supplements", subject to the wage collection provisions of this Act.

820 ILCS 115/2.1[1] As set forth above, the WPCA specifically defines non-wage employer payments as "wage supplements", which are treated as "wages" solely for purposes of making the provisions of the WPCA applicable to such benefits. See 820 ILCS 115/2 and 8 (providing that "[w]here an employer is legally committed through a collective bargaining agreement, or otherwise to make contributions to an employee benefit, trust or fund on the basis of a certain amount per hour, day, week or other period of time, the amount due from the employer to such employee benefit, trust or fund shall be treated as wages, subject to the wage payment provisions of this Act.").

Consistent with the foregoing, the Minimum Wage law, 820 ILCS 105/3(b), defines "wages" to mean:

compensation due to an employee by reason of his employment, including allowances determined by the Director in accordance with the provisions of this

1[1] The WPCA applies to "all employers and employees in this State, including employees of units of local government and school districts, but excepting employees of the State or Federal governments." 820 ILCS 115/1.

Act for gratuities and, when furnished by the employer, for meals and lodging actually used by the employee.

See also the Illinois Educational Labor Relations Act, 115 ILCS 5/2(j) (defining “wages” as “salaries or other forms of compensation for services rendered”).

Code provisions relevant to the payment of wages to teachers are also instructive. In relevant part, the Code states:

[t]he directors shall pay the wages of teachers in a manner agreed upon by the board, but at least 1 payment shall be made during each school month. The directors shall issue and deliver to the teacher an order on the school treasurer for the amount of salary due. The order shall state the rate and time for which the teacher is paid.

105 ILCS 5/24-21. Taken together, the foregoing demonstrate that the word “wages” generally is used to refer to an employee’s salary, *i.e.*, periodic monetary payments of compensation, as opposed to any other employment benefits.

Finally, the language of Sections B and C of the Code also supports the conclusion that “benefits” and “wages” are distinct, and the former does not include the latter. *See* 105 ILCS 5/10-22.34c(a)(3)(B) and (C). Section B requires a third-party bidder to provide its employees with a benefits package comparable to the benefits package provided to school board employees. 105 ILCS 5/10-22.34c(a)(3)(B). Section C requires a third-party bidder to list, among other things, the wages it will pay its employees. If the benefits package referenced in Section B were interpreted to include the “wages” a third-party bidder would pay its employees, there would be no need for Section C to require the third-party bidder to list such wages. In other words, interpreting “benefits”, as used in Section B, to include “wages” would render the cited portion of Section C superfluous, which contravenes established rules of statutory construction.

Additionally, interpreting Section B’s reference to “benefits” to include “wages” would frustrate the potential cost-savings benefit the legislature sought to confer on school boards by authorizing them to contract with third-party providers. In particular, if “benefits” included “wages”, both the benefits package and the wages a third-party bidder provided its employees would have to be comparable to the benefits and wages provided by a school board, which likely would preclude such bidders from providing services more economically than the services could be provided by board employees.

If you have any questions or comments regarding this information, please feel free to contact me.

Regards,

Kathleen R. Pasulka-Brown
Pugh, Jones, Johnson & Quandt, P.C.
180 North LaSalle Street
Suite 3400
Chicago, IL 60601
312.768.7862

Section U

Illinois Public Act 095-0241

Public Act 095-0241

HB1347 Enrolled

LRB095 09063 NHT 29254 b

AN ACT concerning education.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The School Code is amended by changing Section 10-22.34c as follows:

(105 ILCS 5/10-22.34c)

Sec. 10-22.34c. Third party non-instructional services.

~~(a) A Notwithstanding any other law of this State, nothing in this Code prevents~~ a board of education may enter from entering into a contract with a third party for non-instructional services currently performed by any employee or bargaining unit member or lay from laying off those educational support personnel employees upon 90 30 days written notice to the affected employees, provided that:

(1) a contract must not be entered into and become effective during the term of a collective bargaining agreement, as that term is set forth in the agreement, covering any employees who perform the non-instructional services;

(2) a contract may only take effect upon the expiration of an existing collective bargaining agreement;

(3) any third party that submits a bid to perform the non-instructional services shall provide the following:

(A) evidence of liability insurance in scope and amount equivalent to the liability insurance provided by the school board pursuant to Section 10-22.3 of this Code;

(B) a benefits package for the third party's

Board meeting
3/26/09

Contract expired
6/30/08

Section B

employees who will perform the non-instructional services comparable to the benefits package provided to school board employees who perform those services;

Section Q

(C) a list of the number of employees who will provide the non-instructional services, the job classifications of those employees, and the wages the third party will pay those employees;

Section Q and
Section G

(D) a minimum 3-year cost projection, using generally accepted accounting principles and which the third party is prohibited from increasing if the bid is accepted by the school board, for each and every expenditure category and account for performing the non-instructional services;

Section R and
District Cost analysis
Spread Sheet

(E) composite information about the criminal and disciplinary records, including alcohol or other substance abuse, Department of Children and Family Services complaints and investigations, traffic violations, and license revocations or any other licensure problems, of any employees who may perform the non-instructional services, provided that the individual names and other identifying information of employees need not be provided with the submission of the bid, but must be made available upon request of the school board; and

Section I

(4) a contract must not be entered into unless the school board provides a cost comparison, using generally accepted accounting principles, of each and every expenditure category and account that the school board projects it would incur over the term of the contract if it continued to perform the non-instructional services using its own employees with each and every expenditure category and account that is projected a third party would incur if a third party performed the non-instructional services;

District Cost
analysis Spread Sheet

(5) review and consideration of all bids by third parties to perform the non-instructional services shall take place in open session of a regularly scheduled school board meeting, unless the exclusive bargaining representative of the employees who perform the

March 26, 2009
and

March 17, 2009

non-instructional services, if any such exclusive bargaining representative exists, agrees in writing that such review and consideration can take place in open session at a specially scheduled school board meeting:

(6) a minimum of one public hearing, conducted by the school board prior to a regularly scheduled school board meeting, to discuss the school board's proposal to contract with a third party to perform the non-instructional services must be held before the school board may enter into such a contract; the school board must provide notice to the public of the date, time, and location of the first public hearing on or before the initial date that bids to provide the non-instructional services are solicited or a minimum of 30 days prior to entering into such a contract, whichever provides a greater period of notice;

(7) a contract shall contain provisions requiring the Vendor to offer available employee positions pursuant to the contract to qualified school district employees whose employment is terminated because of the contract; and

(8) a contract shall contain provisions requiring the Vendor to comply with a policy of nondiscrimination and equal employment opportunity for all persons and to take affirmative steps to provide equal opportunity for all persons.

(b) Notwithstanding subsection (a) of this Section, a board of education may enter into a contract, of no longer than 3 months in duration, with a third party for non-instructional services currently performed by an employee or bargaining unit member for the purpose of augmenting the current workforce in an emergency situation that threatens the safety or health of the school district's students or staff, provided that the school board meets all of its obligations under the Illinois Educational Labor Relations Act.

(c) The changes to this Section made by this amendatory Act of the 95th General Assembly are not applicable to non-instructional services of a school district that on the effective date of this amendatory Act of the 95th General Assembly are performed for the school district by a third party.

(Source: P.A. 90-548, eff. 1-1-98.)

2 public Hearings

January and
March Board Meetings

Section A-5 and
Copy of PA-095-0241

Section D

Section 90. The State Mandates Act is amended by adding Section 8.31 as follows:

(30 ILCS 805/8.31 new)

Sec. 8.31. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 95th General Assembly.

Section 99. Effective date. This Act takes effect upon becoming law.

Effective Date: 8/17/2007

GCA Services Group

Section Q

Employee Wage and Benefits Proposal

SUMMARY OF PLANS ARE INCLUDED

	District 200	Vendor Proposal
Hourly Wage	\$23.24 /hour	28 @ \$23.24/Hour and 4 @ \$10/Hr
Prescription Drug Program	\$10/\$20/\$60	generic \$10/\$15 depending on plan
Dental Insurance	Single paid by employer, family paid by employee	80/20 split
Ortho Coverage	Yes	Yes
PPO Plan		
Annual Deductable	\$500 in/\$1500 out \$1000 in/\$3000 out	Ind \$500-1500 Family \$1500-4500 yr non PP
Preventive Coverage	\$25 copay	\$15 / \$25 copay
Basic Services	\$25 copay	\$15 / \$25 copay
Major Services	deductable/coinsurance apply	most services 100% coverage in plan
Emergency room	\$50 copay	\$75 copay
Mental health	inpatient 14 days and deductible out patient 20 days and deductible	inpatient 45 days outpatient 60 visits Non PP \$250 copay
Chemical Dependency	same as mental health	same as mental health
Coinsurance	90/10in 60/40 out	100% coverage w/PP
HMO Plan		
Annual Deductable	NA	NA
Preventive Coverage	\$25 copay	\$20 copay
Basic Services	\$25 Copay	\$20 copay
Major Services	\$0 copay	coinsurance apply
Emergency room	\$75 copay	\$75 copay
Mental health	in patient \$0 copay 20 day max out patient \$20 copay 20 visits	In Patient \$250 copay p/adm 45 day max Out patient \$20 copay 20 visits
Chemical Dependency	same as mental health	OP \$20 copay 20 visits IP 30 day max \$250 adm
Coinsurance	NA	see above
Life Insurance	1X annual salary	\$10,000.00
Deferred Compensation Plan	403 (b) /457 with no employer contribution	401k employer contribution
Tuition Reimbursement	\$750/year after 3 years of service from a total pool of \$3,000 annually.	NA
Annual Paid Sick days	13 days	3 days
Annual Paid Vacation Days	10 - 20 days based on years of service	5-10 days based on years of service
Annual Paid Personal days	2 days	2 days
Bereavement Leave	5 days (spouse death), 3 days (immediate family member death)	3 days
Section 125 plan offered?	Yes	yes
Retirement Separation Benefit	15 yrs of service and age 55 \$700 - \$2000 based on age at time of retirement	401k retirement plan
Employee Monthly Premium costs		
	District 200	Vendor Proposal *
	HMO	PPO
Single	\$ 32.34	\$ 40.34
Employee+Child	\$ 96.44	\$ 105.20
Employee+Spouse	\$ 124.41	\$ 133.69
Family	\$ 165.99	\$ 179.76
		HMO
		PPO
Single	\$ 65.60	\$ 137.69
Employee+Child	\$ 131.56	\$ 274.04
Employee+Spouse	\$ 131.56	\$ 274.04
Family	\$ 182.15	\$ 386.20

* includes the cost of dental and vision programs.

Proposal cost is based on an 80/20 split. This may be adjusted should the district choose a different contribution level.

Sodexo, Inc

Section Q Employee Wage and Benefits

Proposal

	District 200	Vendor Proposal
Hourly Wage	\$23.24 /hour	\$11.55 average hourly wage
Prescription Drug Program	\$10/\$20/\$60	\$10 (generic), \$20 plus 10% coinsurance (brand name) or \$35 plus 10% coinsurance (non-formulary brand name) Mail order available
Dental Insurance	Single paid by employer, family paid by employee	Provider – MetLife Monthly Cost Single 15.34 Employee + one 30.68 Employee + Family 51.70
Ortho Coverage	Yes	Plan pays 50%
PPO Plan		
Annual Deductable	\$500 in/\$1500 out \$1000 in/\$3000 out	\$500 in/\$1000 out \$1500 in/\$3000 out
Preventive Coverage	\$25 copay	\$20 copay
Basic Services	\$25 copay	\$20 copay
Major Services	deductable/coinsurance apply	Deductable/coinsurance apply
Emergency room	\$50 copay	\$75 per ER visit then 70% after deductible
Mental health	inpatient 14 days and deductible out patient 20 days and deductible	Inpatient In-network deductible the 70%. Out 60% after deductible. Limit 30 days per plan year. Lifetime limit 60 days Outpatient In-network \$20 per visit. Out 60% covered after deductible. Limit 30 visits per plan year. Lifetime limit 200 visits.
Chemical Dependency	same as mental health	Same as mental health
Coinsurance	90/10in 60/40 out	70/30 in 60/40 out buy up options available
HMO Plan		
Annual Deductable	NA	\$500 individual/\$1500 family
Preventive Coverage	\$25 copay	\$15 per primary visit/ \$25 per specialist visit
Basic Services	\$25 copay	\$15 per primary visit/ \$25 per specialist visit
Major Services	\$0 copay	Hospital care 80% covered after deductible.
Emergency room	\$75 copay	\$75 per ER visit
Mental health	in patient \$0 copay 20 day max out patient \$20 copay 20 visits	Inpatient 80% covered after deductible. Limit 30 days per calendar year. Outpatient \$25 per visit. Limit 30 visits per calendar year.
Chemical Dependency	same as mental health	Same as mental health
Coinsurance	NA	
Life Insurance	1X annual Salary	\$10,000 Free Basic Life paid by company GTL 1-4 X annual salary employee paid
Deferred Compensation Plan	403(b) /457 with no employer contribution	401(k) Employer contribution 50% on first 6%
Tuition Reimbursement	\$750/year after 3 years of service from a total pool of \$3,000 annually.	\$2,500 annual max after one year service
Annual Paid Sick Days	13 days	7
Annual Paid Vacation Days	10-20 days based on years of service	Months of Service Days Earned 0-60 10 61-120 15 121+ 20
Annual Paid Personal Days	2 days	2 Days
Bereavement Leave	5 days (spouse death), 3 days (immediate family member death)	3 Days
Section 125 plan offered?	Yes	Flexible Spending accounts available
Retirement Separation Benefit	15 yrs of service and age 55 \$700-\$2000 based on age at time of retirement	N/A
Employee Monthly Premium costs		
	District 200	Vendor Proposal
	HMO	PPO
Single	32.34 \$	40.34 \$
Employee+Child	96.44 \$	105.20 \$
Employee+Spouse	124.41 \$	133.69 \$
Family	165.99 \$	179.76 \$



Karen Lauer
Senior Director, Human Resources

March 12, 2009

Tim Keeley
Purchasing Coordinator
Oak Park and River Forest High School
201 North Scoville Ave
Oak Park IL 60302

Mr. Keeley,

This letter will serve as notice that it is the intent of Sodexo to waive the 90 day waiting period for health and welfare benefits for current District 200 custodial staff that transition to Sodexo at the start of the contract. For those employees that transition to Sodexo we will provide them with their original hire date information and process benefit enrollments for immediate coverage.

Regards,

A handwritten signature in black ink, appearing to read "Karen Lauer".

Karen Lauer
Sr Director Human Resources



Section Q

Employee Wage and Benefits Proposal

	District 200	Vendor Proposal
Hourly Wage	\$23.24 /hour	\$ 23.24/day hr. - \$23.64/night hr.
Prescription Drug Program	\$10/\$20/\$60	\$10/\$20/\$60
Dental Insurance	Single paid by employer, family paid by employee	Single paid by employer, family paid by employer
Ortho Coverage	Yes	Yes
PPO Plan		-
Annual Deductable	\$500 in/\$1500 out \$1000 in/\$3000 out	\$500 in/\$1500 out \$1000 in/\$3000 out
Preventive Coverage	\$25 copay	\$25 copay
Basic Services	\$25 copay	\$25 copay
Major Services	deductable/coinsurance apply	deductable/coinsurance apply
Emergency room	\$50 copay	\$50 copay
Mental health	inpatient 14 days and deductible out patient 20 days and deductible	inpatient 14 days & deductible out patient 20 days and deductible
Chemical Dependency	same as mental health	same as mental health
Coinsurance	90/10in 60/40 out	90/10in 60/40 out
HMO Plan		-
Annual Deductable	NA	-
Preventive Coverage	\$25 copay	\$25 copay
Basic Services	\$25 Copay	\$25 copay
Major Services	\$0 copay	\$0 copay
Emergency room	\$75 copay	\$75 copay
Mental health	in patient \$0 copay 20 day max out patient \$20 copay 20 visits	in patient \$0 copay 20 day max and out patient \$20, copay 20 visits
Chemical Dependency	same as mental health	same as mental health
Coinsurance	NA	NA
Life Insurance	1X annual salary	1x annual salary
Deferred Compensation Plan	403 (b) /457 with no employer contribution	~~403 (b) /457 with no employer contribution~~ *
Tuition Reimbursement	\$750/year after 3 years of service from a total pool of \$3,000 annually.	\$750/year after 3 years of service from total pool of \$3,000 annually
Annual Paid Sick days	13 days	13 days
Annual Paid Vacation Days	10 - 20 days based on years of service	10 - 20 days based on years of service
Annual Paid Personal days	2 days	2 days
Bereavement Leave	5 days (spouse death), 3 days (immediate family member death)	5 days(spouse death), 3 days (immediate family member death)
Section 125 plan offered?	Yes	Yes
Retirement Separation Benefit	15 yrs of service and age 55 \$700 - \$2000 based on age at time of retirement	15 yrs of service and age 55 \$700-\$2000 based on age at time of retirement
Employee Monthly Premium costs		
	District 200	Vendor Proposal
	HMO	PPO
Single	\$ 32.34	\$ 40.34
Employee+Child	\$ 96.44	\$ 105.20
Employee+Spouse	\$ 124.41	\$ 133.69
Family	\$ 165.99	\$ 179.76

* error- Should indicate
Social Security

Alpha Building Maintenance Services
And Garco Enterprise a Joint Venture

Insurance Clarifications

- 1.) Dental Insurance will be comparable to what the Current employees are now receiving.
- 2.) The deferred compensation plan we will utilize Is social security matching contributions. Since We are not a not-for-profit this is the only vehicle We can utilize.
- 3.) Employee Monthly Contribution. Single paid by company. Family paid by employee.

Section Q

Employee Wage and Benefits Proposal

	District 200	Vendor Proposal
Hourly Wage	\$23.24 /hour	11.15
Prescription Drug Program	\$10/\$20/\$60	
Dental Insurance	Single paid by employer, family paid by employee	Single + Family paid Empl
Ortho Coverage	Yes	NO
PPO Plan		RO / 20 Employ only
Annual Deductable	\$500 in/\$1500 out \$1000 in/\$3000 out	Based per employee eligi
Preventive Coverage	\$25 copay	
Basic Services	\$25 copay	
Major Services	deductable/coinsurance apply	
Emergency room	\$50 copay	
Mental health	inpatient 14 days and deductible out patient 20 days and deductible	
Chemical Dependency	same as mental health	
Coinsurance	90/10in 60/40 out	
HMO Plan		
Annual Deductable	NA	
Preventive Coverage	\$25 copay	
Basic Services	\$25 Copay	
Major Services	\$0 copay	
Emergency room	\$75 copay	
Mental health	in patient \$0 copay 20 day max out patient \$20 copay 20 visits	
Chemical Dependency	same as mental health	
Coinsurance	NA	
Life Insurance	1X annual salary	N/A
Deferred Compensation Plan	403 (b) /457 with no employer contribution	N/A
Tuition Reimbursement	\$750/year after 3 years of service from a total pool of \$3,000 annually.	N/A
Annual Paid Sick days	13 days	N/A
Annual Paid Vacation Days	10 - 20 days based on years of service	5- 15 Days Based on years
Annual Paid Personal days	2 days	NA
Bereavement Leave	5 days (spouse death), 3 days (immediate family member death)	3 day spouse 1 day immediate
Section 125 plan offered?	Yes	NO
Retirement Separation Benefit	15 yrs of service and age 55 \$700 - \$2000 based on age at time of retirement	N/A

Employee Monthly Premium costs

	District 200		Vendor Proposal	
	HMO	PPO	HMO	PPO
Single	\$ 32.34	\$ 40.34		
Employee+Child	\$ 96.44	\$ 105.20		
Employee+Spouse	\$ 124.41	\$ 133.69		
Family	\$ 165.99	\$ 179.76		

***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, CFO

DATE: March 17, 2009

RE: Walsworth Publishing Yearbook Contract

BACKGROUND

Walsworth Publishing has provided yearbook publishing services to the District for several years.

SUMMARY OF FINDINGS

The Administration recently discovered that a faculty member signed a contract with Walsworth Publishing in October of 2007 for the 2008 – 2009 yearbook and again in December 2008 for the 2009 – 2010 yearbook.

The Administration has advised Walsworth Publishing that they do not have a binding contract because the faculty member is not an authorized signer. Walsworth Publishing and the students have already completed approximately 30% of the 2008 – 2009 yearbook.

The Administration has begun the bid process for the 2009 – 2010 yearbook.

RECOMMENDATIONS

Complete the 2008 – 2009 yearbook with Walsworth Publishing and bid the 2009 – 2010 yearbook publishing services.

***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: March 17, 2009

RE: Authorization to Place District 200 Amended Budget FY'09 on Display

BACKGROUND

Attached is the Amended Budget that will be presented and discussed at the March 17th 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 March 18, 2009.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

It is recommended that the Board of Education at the March 17, 2009 Special Board meeting adopt the resolution to place the Amended Budget for FY '09 on display for thirty days beginning March 18, 2009

The Board will adopt the Amended Budget for FY '09 at the April 30, 2009 Board of Education meeting.

**RESOLUTION REGARDING
THE PREPARATION OF AN AMENDED BUDGET
FOR FISCAL YEAR 2008 - 2009**

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, 2008; that a draft thereof be made available for public inspection in the Business Office beginning at eight o'clock a.m., March 18, 2009; that a public hearing be held by this Board at seven-thirty p.m. on April 30, 2009, 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, 2008, 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 April 30, 2009.

PASSED THIS 17th day of March 2009.

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
FISCAL YEAR 2008 – 2009
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 March 18, 2009. There will be a presentation of the Amended Budget and a public hearing at the April 30, 2009 regularly scheduled Board of Education meeting.

The Original Budget, approved by the Board of Education in September 2009, 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

Federal sources of revenue have been adjusted to reflect actual grant amounts.

Expenditures

Minor changes have been made in different program areas to adjust the budget for changes in plans. Amounts have been increased in some areas with corresponding decreases in others.

The January 1, 2009 health insurance renewal was lower than anticipated and we have reduced the budget by approximately \$100,000 to reflect the savings in premiums.

The increase in Support Services—Administrative of approximately \$67,000, is due to the purchase of the Kronos timekeeping system. The Kronos system was approved by the Board of Education after the Original Budget was approved. The District will process the first live payroll on the new system this month. The non-affiliated Food Service staff, the non-affiliated Bookstore staff and the technology staff will be the first employees to use the new system.

Federal Grants have been adjustments to reflect the actual grant amounts.

The remainder of the adjustments relate to the increases to the actual salaries compared to estimated salaries in various program areas and to reclassification of some account codes to properly reflect expenditures.

TORT IMMUNITY

Expenditures

The Support Services – Administrative budgeted expenditures were increased by \$20,000 to reflect increase legal costs for this year. The Tort Fund legal expenses relate to actual court cases or specific legal action. The Education Fund legal expenditures, which are related to general types of issues, are less than expected this year.

OPERATIONS AND MAINTENANCE FUND

Revenue

Receipts of Corporate Personal Property Replacement Taxes have been far less than last year. Although we by an additional \$300,000.

Expenditures

The capital expenditures budget was increased to reflect an increase in costs related to construction projects. Several of the summer 2009 projects will begin before June 30, 2009 and we have adjusted the 2008-2009 budget to reflect those projects. The same dollar amount will be deducted from the 2009 – 2010 budget. This adjustment advances the payment of the bills into the 2008 – 2009 budget while maintaining the total cost of construction over the two year period.

RESTRICTED BUILDING FUND

Expenditures

Emergency pipe repairs were required and we have increased the budget to reflect the cost of \$46,700 as discussed with the Board of Education. We have also received additional, bills for the completion of the Mall project in the amount of \$35,260.

LIFE SAFETY FUND

Expenditures

The capital expenditures budget was increased to reflect an increase in costs related to construction projects. Several of the summer 2009 projects will begin before June 30, 2009 and we have adjusted the 2008-2009 budget to reflect those projects. The same dollar amount will be deducted from the 2009 – 2010 budget. This adjustment advances the payment of the bills into the 2008 – 2009 budget while maintaining the total cost of construction over the two year period.

TRANSPORTATION FUND

Expenditures

A slight adjustment was made to reflect the increased cost of bus repairs. The buses are now in their 6th school year and are requiring additional repairs on a regular basis. The buses are on schedule to be replaced next year.

ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

Revenue

Receipts of Corporate Personal Property Replacement Taxes have been far less than last year. Although we reduced the expected revenue in the Original Budget it is necessary to reduce the amount by an additional \$15,000. State statute dictates that a portion of corporate personal property replacement taxes collected be allocated to the IMRF/Social Security fund annually.

Expenditures

Adjustments have been made to reflect IMRF expenditures for the summer school program, which were inadvertently omitted in the Original Budget.

MEDICAL INSURANCE FUND

Revenue and expenditures have been reduced to reflect the January 1, 2009 insurance renewal.

WORKERS COMPENSATION FUND

The adjustment reflects the final expenditures related to the previous self insured portion of outstanding claims. We can close this fund at the end of this school year.

OAK PARK RIVER FOREST HIGH SCHOOL
FISCAL YEAR 2009
AMENDED BUDGET

	EDUCATION FUND	DENTAL INS. FUND	MEDICAL INS FUND	WORKERS' COMP FUND	TORT FUND	BOOKSTORE FUND	FOOD SERVICE FUND	OP. & MAINT. FUND
<i>Receipts</i>								
Property Taxes	44,173,578				1,143,549			4,976,991
Other Local Sources	2,837,305	5,000	28,145		28,630	889,458	2,019,046	1,145,696
State Sources	2,653,945						6,495	
Federal Sources	1,334,148						198,856	
Insurance Premiums		465,647	4,302,858	-				
Debt Proceeds								
Transfers								48,480
Total Receipts	50,998,976	470,647	4,331,003	-	1,172,179	889,458	2,224,397	6,171,167
<i>Expenditures</i>								
General Instruction	21,065,266				29,607			
Special Education	5,177,469							
Adult Education	19,910							
Vocational Programs	293,528							
Interscholastic Programs	1,972,038				27,670			
Summer School	337,170							
Drivers Education	719,132							
Other Instructional	3,010,084							
Support Srvs. - Pupil	6,616,362							
Support Srvs. - Admin.	5,314,647	465,010	4,302,858	15,000	816,091	883,848	2,182,870	5,970,212
Construction								
Debt Service								
Transfers								
Total Expenditures	44,525,606	465,010	4,302,858	15,000	873,368	883,848	2,182,870	5,970,212
Change in Fund Balance	6,473,370	5,637	28,145	(15,000)	298,811	5,610	41,527	200,955
Beginning Balance (audited)	43,852,613	157,771	800,805	15,857	1,655,312	692,810	288,795	7,939,667
Est. Ending Balance	50,325,983	163,408	828,950	857	1,954,323	698,420	330,322	8,140,622

OAK PARK RIVER FOREST HIGH SCHOOL
FISCAL YEAR 2009
AMENDED BUDGET

	LIFE SAFETY FUND	RESTRICTED BLDG. FUND	BOND & INT. FUND	TRANSP. FUND	IMRF FUND	WORKING CASH FUND	2008	
							AMENDED BUDGET	ORIGINAL BUDGET
<i>Receipts</i>								
Property Taxes	1,021,994		2,939,192	830,303	2,048,628	961,484	58,095,719	58,095,719
Other Local Sources	6,000	9,364	48,480	27,701	68,134	93,019	7,205,978	7,520,978
State Sources				619,385			3,279,825	3,279,825
Federal Sources							1,533,004	1,429,701
Insurance Premiums							4,768,505	4,895,652
Debt Proceeds							-	-
Transfers			616,525				665,005	665,005
Total Receipts	1,027,994	9,364	3,604,197	1,477,389	2,116,762	1,054,503	75,548,036	75,886,880
<i>Expenditures</i>								
General Instruction					321,752		21,416,625	21,333,003
Special Education					186,352		5,363,821	5,371,951
Adult Education					-		19,910	19,910
Vocational Programs					21,364		314,892	322,971
Interscholastic Programs					114,069		2,113,777	2,125,815
Summer School					9,500		346,670	337,874
Drivers Education					6,829		725,961	710,057
Other Instructional					1,032		3,011,116	3,021,306
Support Svcs. - Pupil				1,415,785	346,042		8,378,189	8,412,110
Support Svcs. - Admin.					857,953		20,808,489	20,534,452
Construction	441,590	341,961					783,551	579,900
Debt Service			3,533,195				3,533,195	3,484,715
Transfers	616,525						616,525	665,005
Total Expenditures	1,058,115	341,961	3,533,195	1,415,785	1,864,893	-	67,432,721	66,919,069
Change in Fund Balance	(30,121)	(332,597)	71,002	61,604	251,869	1,054,503	8,115,315	8,967,811
<i>Beginning Balance (audited)</i>	<i>304,795</i>	<i>664,012</i>	<i>2,412,901</i>	<i>1,900,876</i>	<i>1,031,102</i>	<i>4,206,977</i>	<i>65,924,493</i>	<i>65,924,493</i>
Est. Ending Balance	274,674	331,415	2,483,903	1,962,480	1,282,971	5,261,480	74,039,808	74,892,304

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Education Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	44,173,578	44,173,578	-	0.00%
Other Local Sources	2,837,305	2,837,305	-	0.00%
State Sources	2,653,945	2,653,945	-	0.00%
Federal Sources	1,230,845	1,334,148	103,303	8.39%
Transfers/Other	-	-	-	N/A
	<u>50,895,673</u>	<u>50,998,976</u>	<u>103,303</u>	<u>0.20%</u>
<i>Expenditures</i>				
General Instruction	20,979,644	21,065,266	85,622	0.41%
Special Education	5,185,599	5,177,469	(8,130)	-0.16%
Adult Education	19,910	19,910	-	0.00%
Vocational Programs	301,607	293,528	(8,079)	-2.68%
Interscholastic Programs	1,984,076	1,972,038	(12,038)	-0.61%
Summer School	337,170	337,170	-	0.00%
Drivers Education	703,228	719,132	15,904	2.26%
Other Instructional	3,020,274	3,010,084	(10,190)	-0.34%
Support Srvs. - Pupil	6,655,283	6,616,362	(38,921)	-0.58%
Support Srvs. - Admin.	5,242,207	5,314,647	72,440	1.38%
Transfers	-	-	-	N/A
	<u>44,428,998</u>	<u>44,525,606</u>	<u>96,608</u>	<u>0.22%</u>
Change in Fund Balance	6,466,675	6,473,370	6,695	0.10%
Beginning Balance (audited)	<u>43,852,613</u>	<u>43,852,613</u>		
Ending Balance	<u>50,319,288</u>	<u>50,325,983</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Tort Immunity Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,143,549	1,143,549	-	0.00%
Other Local Sources	28,630	28,630	-	0.00%
	<u>1,172,179</u>	<u>1,172,179</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
General Instruction	31,607	29,607	(2,000)	-6.33%
Interscholastic Programs	27,670	27,670	-	0.00%
Support Svcs. - Pupil	-	-	-	N/A
Support Svcs. - Admin.	794,091	816,091	22,000	2.77%
	<u>853,368</u>	<u>873,368</u>	<u>20,000</u>	<u>2.34%</u>
Change in Fund Balance	318,811	298,811	(20,000)	-6.27%
Beginning Balance (audited)	<u>1,655,512</u>	<u>1,655,512</u>		
Ending Balance	<u>1,974,323</u>	<u>1,954,323</u>		

Bookstore Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	889,458	889,458	-	0.00%
	<u>889,458</u>	<u>889,458</u>	<u>-</u>	
<i>Expenditures</i>				
Support Svcs. - Admin.	885,807	883,848	(1,959)	-0.22%
	<u>885,807</u>	<u>883,848</u>	<u>(1,959)</u>	
Change in Fund Balance	3,651	5,610	1,959	53.66%
Beginning Balance (audited)	<u>692,810</u>	<u>692,810</u>		
Ending Balance	<u>696,461</u>	<u>698,420</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Tort Immunity Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,143,549	1,143,549	-	0.00%
Other Local Sources	28,630	28,630	-	0.00%
	<u>1,172,179</u>	<u>1,172,179</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
General Instruction	31,607	29,607	(2,000)	-6.33%
Interscholastic Programs	27,670	27,670	-	0.00%
Support Svcs. - Pupil	-	-	-	#DIV/0!
Support Svcs. - Admin.	794,091	816,091	22,000	2.77%
	<u>853,368</u>	<u>873,368</u>	<u>20,000</u>	<u>2.34%</u>
Change in Fund Balance	318,811	298,811	(20,000)	-6.27%
Beginning Balance (audited)	<u>1,655,512</u>	<u>1,655,512</u>		
Ending Balance	<u>1,974,323</u>	<u>1,954,323</u>		

Bookstore Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	889,458	889,458	-	0.00%
	<u>889,458</u>	<u>889,458</u>	<u>-</u>	
<i>Expenditures</i>				
Support Svcs. - Admin.	885,807	883,848	(1,959)	-0.22%
	<u>885,807</u>	<u>883,848</u>	<u>(1,959)</u>	
Change in Fund Balance	3,651	5,610	1,959	53.66%
Beginning Balance (audited)	<u>692,810</u>	<u>692,810</u>		
Ending Balance	<u>696,461</u>	<u>698,420</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Cafeteria Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	2,019,046	2,019,046	-	0.00%
State Sources	6,495	6,495	-	0.00%
Federal Sources	198,856	198,856	-	0.00%
	<u>2,224,397</u>	<u>2,224,397</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	2,182,870	2,182,870	-	0.00%
Construction	-	-	-	N/A
	<u>2,182,870</u>	<u>2,182,870</u>	<u>-</u>	<u>0.00%</u>
Change in Fund Balance	41,527	41,527	-	0.00%
Beginning Balance (audited)	<u>288,795</u>	<u>288,795</u>		
Ending Balance	<u>330,322</u>	<u>330,322</u>		

Operations and Maintenance Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	4,976,991	4,976,991	-	0.00%
Other Local Sources	1,445,696	1,145,696	(300,000)	-20.75%
Federal Sources	-	-	-	N/A
Transfers	48,480	48,480	-	0.00%
	<u>6,471,167</u>	<u>6,171,167</u>	<u>(300,000)</u>	<u>-4.64%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	5,684,053	5,970,212	286,159	5.03%
	<u>5,684,053</u>	<u>5,970,212</u>	<u>286,159</u>	<u>5.03%</u>
Change in Fund Balance	787,114	200,955	(586,159)	-74.47%
Beginning Balance (audited)	<u>7,939,667</u>	<u>7,939,667</u>		
Ending Balance	<u>8,726,781</u>	<u>8,140,622</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Life Safety Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,021,994	1,021,994	-	0.00%
Other Local Sources	6,000	6,000	-	0.00%
Bond Proceeds	-	-	-	N/A
	<u>1,027,994</u>	<u>1,027,994</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
Construction	319,900	441,590	121,690	38.04%
Transfers	<u>616,525</u>	<u>616,525</u>	<u>-</u>	<u>0.00%</u>
	<u>936,425</u>	<u>1,058,115</u>	<u>121,690</u>	<u>13.00%</u>
Change in Fund Balance	91,569	(30,121)	(121,690)	132.89%
Beginning Balance (audited)	<u>304,795</u>	<u>304,795</u>		
Ending Balance	<u>396,364</u>	<u>274,674</u>		

Restricted Building Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	9,364	9,364	-	0.00%
Bond Proceeds	-	-	-	N/A
	<u>9,364</u>	<u>9,364</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
Construction	<u>260,000</u>	<u>341,961</u>	<u>81,961</u>	<u>31.52%</u>
	<u>260,000</u>	<u>341,961</u>	<u>81,961</u>	<u>31.52%</u>
Change in Fund Balance	(250,636)	(332,597)	(81,961)	32.70%
Beginning Balance (audited)	<u>664,012</u>	<u>664,012</u>		
Ending Balance	<u>413,376</u>	<u>331,415</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Bond and Interest Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,939,192	2,939,192	-	0.00%
Other Local Sources	48,480	48,480	-	0.00%
Bond Proceeds	-	-	-	N/A
Accrued Interest on Bonds	-	-	-	N/A
Transfer	616,525	616,525	-	0.00%
	<u>3,604,197</u>	<u>3,604,197</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
Debt Service	3,484,715	3,484,715	-	0.00%
Transfers	48,480	48,480	-	0.00%
	<u>3,533,195</u>	<u>3,533,195</u>	<u>-</u>	<u>0.00%</u>
Change in Fund Balance	71,002	71,002	-	0.00%
Beginning Balance (audited)	<u>2,412,901</u>	<u>2,412,901</u>		
Ending Balance	<u>2,483,903</u>	<u>2,483,903</u>		

Transportation Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	830,303	830,303	-	0.00%
Other Local Sources	27,701	27,701	-	0.00%
State Sources	619,385	619,385	-	0.00%
Federal Sources	-	-	-	N/A
	<u>1,477,389</u>	<u>1,477,389</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
Support Svcs. - Pupil	1,410,785	1,415,785	5,000	0.35%
	<u>1,410,785</u>	<u>1,415,785</u>	<u>5,000</u>	<u>0.35%</u>
Change in Fund Balance	66,604	61,604	(5,000)	-7.51%
Beginning Balance (audited)	<u>1,900,876</u>	<u>1,900,876</u>		
Ending Balance	<u>1,967,480</u>	<u>1,962,480</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Illinois Municipal Retirement/Social Security Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,048,628	2,048,628	-	0.00%
Other Local Sources	83,134	68,134	(15,000)	-18.04%
	<u>2,131,762</u>	<u>2,116,762</u>	<u>(15,000)</u>	<u>-0.70%</u>
<i>Expenditures</i>				
General Instruction	321,752	321,752	-	0.00%
Special Education	186,352	186,352	-	0.00%
Adult Education	-	-	-	N/A
Vocational Programs	21,364	21,364	-	0.00%
Interscholastic Programs	114,069	114,069	-	0.00%
Summer School	704	9,500	8,796	1249.43%
Drivers Education	6,829	6,829	-	0.00%
Other Instructional	1,032	1,032	-	0.00%
Support Svcs. - Pupil	346,042	346,042	-	0.00%
Support Svcs. - Admin.	857,953	857,953	-	0.00%
	<u>1,856,097</u>	<u>1,864,893</u>	<u>8,796</u>	<u>0.47%</u>
Change in Fund Balance	275,665	251,869	(23,796)	-8.63%
Beginning Balance (audited)	<u>1,031,102</u>	<u>1,031,102</u>		
Ending Balance	<u>1,306,767</u>	<u>1,282,971</u>		

Working Cash Fund

	Original Budget 2008-2009	Amended Budget 2008-2009	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	961,484	961,484	-	0.00%
Other Local Sources	93,019	93,019	-	0.00%
	<u>1,054,503</u>	<u>1,054,503</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
Transfers	-	-	-	N/A
	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	1,054,503	1,054,503	-	0.00%
Beginning Balance (audited)	<u>4,206,977</u>	<u>4,206,977</u>		
Ending Balance	<u>5,261,480</u>	<u>5,261,480</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2008 - 2009 Amended Budget
March 2009

Dental Insurance Fund

	<u>Original Budget 2008-2009</u>	<u>Amended Budget 2008-2009</u>	<u>Difference Amount</u>	<u>Difference Percent</u>
<i>Receipts</i>				
Insurance Premiums	465,647	465,647	-	0.00%
Other Local Sources	5,000	5,000	-	0.00%
	<u>470,647</u>	<u>470,647</u>	<u>-</u>	<u>0.00%</u>
<i>Expenditures</i>				
Staff Services	<u>465,010</u>	<u>465,010</u>	<u>-</u>	<u>0.00%</u>
Change in Fund Balance	5,637	5,637	-	0.00%
Beginning Balance (audited)	<u>157,771</u>	<u>157,771</u>		
Ending Balance	<u>163,408</u>	<u>163,408</u>		

Medical Self Insurance Fund

	<u>Original Budget 2008-2009</u>	<u>Amended Budget 2008-2009</u>	<u>Difference Amount</u>	<u>Difference Percent</u>
<i>Receipts</i>				
Insurance Premiums	4,430,005	4,302,858	(127,147)	-2.87%
Other Local Sources	28,145	28,145	-	0.00%
	<u>4,458,150</u>	<u>4,331,003</u>	<u>(127,147)</u>	<u>-2.85%</u>
<i>Expenditures</i>				
Staff Services	<u>4,419,961</u>	<u>4,302,858</u>	<u>(117,103)</u>	<u>-2.65%</u>
Change in Fund Balance	38,189	28,145	(10,044)	-26.30%
Beginning Balance (audited)	<u>800,805</u>	<u>800,805</u>		
Ending Balance	<u>838,994</u>	<u>828,950</u>		

Self-Insurance Workers' Comp Fund

	<u>Original Budget 2008-2009</u>	<u>Amended Budget 2008-2009</u>	<u>Difference Amount</u>	<u>Difference Percent</u>
<i>Receipts</i>				
Insurance Premiums	-	-	-	N/A
Transfers	-	-	-	N/A
	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
<i>Expenditures</i>				
Staff Services	<u>2,500</u>	<u>15,000</u>	<u>12,500</u>	<u>500.00%</u>
Change in Fund Balance	(2,500)	(15,000)	(12,500)	500.00%
Beginning Balance (audited)	<u>15,857</u>	<u>15,857</u>		
Ending Balance	<u>13,357</u>	<u>857</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: March 17, 2009

RE: Financial Reports

BACKGROUND

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

SUMMARY OF FINDINGS

The Financial Reports for January, 2009 will be presented in April.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

None at this time

***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: March 17, 2009
RE: Treasurer's Reports

BACKGROUND

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

SUMMARY OF FINDINGS

Attached is the Treasurer Reports for January, 2009.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

To approve the January, 2009 Treasurer's Reports as presented at the March 26th Board of Education meeting.

Oak Park & River Forest High School District 200
Treasurers Report
January 31, 2009

<u>Funds</u>	<u>Opening Cash Balance 01/01/09</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Adjustments to Cash (JE's)</u>	<u>Ending Cash Balance 01/31/09</u>	<u>% of Total</u>
10 Education	52,751,921.59	1,047,904.36	(2,681,792.49)	(299,695.96)	50,818,337.50	69.95%
14 Food Service	304,318.19	171,217.60	(152,207.88)	(18,602.94)	304,724.97	0.42%
15 Book Store	397,511.00	52,460.02	(54,671.83)	(4,020.27)	391,278.92	0.54%
Total - Education Fund	53,453,750.78	1,271,581.98	(2,888,672.20)	(322,319.17)	51,514,341.39	70.90%
20 Operations, Building & Maintenance	8,064,380.88	235,980.73	(423,935.29)	(49,620.50)	7,826,805.82	10.77%
22 Restricted Fund	372,005.80	452.05	-	-	372,457.85	0.51%
Total - Building Fund	8,436,386.68	236,432.78	(423,935.29)	(49,620.50)	8,199,263.67	11.29%
30 Bond & Interest Fund	660,151.84	33,217.16	(495.00)	-	692,874.00	0.95%
40 Transportation Fund	1,974,515.74	11,595.30	(80,248.74)	-	1,905,862.30	2.62%
50 IMRF & SS Fund	1,258,538.81	23,906.37	(136,775.67)	-	1,145,669.51	1.58%
70 Working Cash	4,721,364.91	17,218.52	-	-	4,738,583.43	6.52%
80 Tort Immunity	1,528,802.10	14,538.86	(14,410.83)	-	1,528,930.13	2.10%
81 Dental Self Insurance	143,355.48	3,823.07	(34,275.57)	34,641.05	147,544.03	0.20%
82 Medical Self Insurance	1,566,417.78	20,944.95	(290,823.04)	336,903.38	1,633,443.07	2.25%
83 Workers' Comp Self Insurance	31,533.04	-	-	-	31,533.04	0.04%
84 Harris - PMA	360,629.23	53,645.99	(16,909.53)	395.24	397,760.93	0.55%
84 Park National	282,176.27	51,786.18	(225,276.75)	-	108,685.70	0.15%
Total - Activity Funds	642,805.50	105,432.17	(242,186.28)	395.24	506,446.63	0.70%
90 Fire Prevention & Safety	599,136.03	12,194.47	(2,083.03)	-	609,247.47	0.84%

Total - All Funds	\$ 75,016,758.69	\$ 1,750,885.63	\$ (4,113,905.65)	\$ (0.00)	\$ 72,653,738.67	100.00%
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Summary of adjustments to cash:

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

Oak Park & River Forest High School District 200
Cash and Investments
January 31, 2009

	<u>Account Balance</u>	<u>Treasurer's Control</u>	<u>% of Total</u>
Harris Bank Comingled Account (treas ofc.)			
Statement CTTO	1,533,935.54		
Less: Outstanding Checks	-		
Plus: Deposits in Transit	-		
Adjusted	<u>1,533,935.54</u>	1,533,935.54	2.11%
Park National Student Activity Account			
Statement Balance	152,875.42		
Less: Outstanding Checks	(44,189.72)		
Plus: Deposits in Transit	-		
Adjusted	<u>108,685.70</u>		0.15%
Harris ISDLAF Account (Liquid & Max)			
Statement Balance	71,231,048.55		
Less: Outstanding Checks	(337,749.38)		
Plus: Deposits in Transit	53,066.44		
Adjusted	<u>70,946,365.61</u>		97.65%
Park National Imprest Account			
Statement Balance	22,611.46		
Less: Outstanding Checks	(3,259.64)		
Plus: Deposits in Transit	-		
Adjusted	<u>19,351.82</u>		0.03%
Petty Cash	<u>5,400.00</u>		0.01%
Workers Compensation Escrow	<u>40,000.00</u>		0.06%
Total Cash and Investments	\$ 72,653,738.67	\$ 1,533,935.54	100.00%

Note: Petty cash number includes \$2,000 that is in the Athletic Imprest account maintained by the Athletic Department.

Schedule of Investments
January 31, 2009

By Financial Institution	Average Interest Rate *	Investment Value 01/31/09	% of Total	Prior Month % of Total
Harris ISDLAF - Liquid MM	0.71%	1,903,156.53	2.62%	4.28%
Harris ISDLAF - Max MM	0.84%	4,055,983.62	5.57%	5.82%
Harris ISDLAF - CD's	2.89%	65,271,908.40	89.70%	87.85%
Harris - CTTO MM	*	1,533,935.54	2.11%	2.04%
Total All Investments by Institution		72,764,984.09	100.00%	100.00%

By Investment Type	Average Interest Rate *	Investment Value 01/31/09	% of Total	Prior Month % of Total
CD's	2.89%	65,271,908.40	89.70%	87.85%
Money Market	0.78%	7,493,075.69	10.30%	12.15%
Total All Investments by Type		72,764,984.09	100.00%	100.00%

By Maturity Age	Average Interest Rate *	Investment Value 01/31/09	% of Total	Prior Month % of Total
1 month	2.94%	4,900,000.00	6.73%	6.13%
2 months	2.57%	8,287,908.40	11.39%	6.53%
3 months	0.00%	-	0.00%	11.04%
4-6 months	3.17%	6,384,000.00	8.77%	4.24%
7-9 months	3.19%	20,700,000.00	28.45%	24.37%
10-12 months	2.74%	17,000,000.00	23.36%	23.30%
1 year +	3.16%	8,000,000.00	10.99%	12.25%
2 years +	0.00%	-	0.00%	0.00%
Mature on demand	0.78%	7,493,075.69	10.30%	12.15%
Total Investments		72,764,984.09	100.00%	100.00%