

OAK PARK AND RIVER FOREST HIGH SCHOOL

Finance Committee Meeting Agenda

**October 13, 2009
Board Room
7:30 a.m.**

- | | |
|--|--------------------------------------|
| 1. Minutes | |
| 2. 2009 Audit Report | Todd Buikema, Crowe Horwath |
| 3. Construction Update | Robert Zummallen |
| 4. ED RED | Erica Lindley |
| 5. Aid to Needy Children Report | Information |
| 6. Virchow Kraus Release of Claims | Cheryl Witham/Attila Weninger |
| 7. Approval of Summer 2010 Projects | Robert Zummallen |
| 8. Levy Timeline | Cheryl Witham |
| 9. Gatekeepers 403 (b) Plan Third Party Administrator | Discussion |
| 10. Monthly Financial Report | Information |
| 11. Treasurer's Report | Information |

Finance Committee Members

Chair: John Allen

Board of Education

DLT

Jim Hunter – FSEC Chair

FINANCE COMMITTEE
BOARD REPORTS

July, 2009	August, 2009	September, 2009	October, 2009
Tentative Budget 2009 - 2010	2009 - 2010 Budget Approval	Ed Red - Erika Lindley	2009 Audit
		Residency Report and Policy/Procedures	Levy Timeline
		Workers Comp History	Wellness Update
			FY 2009 Audit Report
			Books & Fees Report
			Insurance Renewals
November, 2009	December, 2009	January, 2010	February, 2010
Preliminary 2009 Levy	2009 Levy	Food Service Rollover Bids	Student Fees 10/11
Landscaping Bid	Budget Timeline	Authority to Commence Amend. Budget 09/10	Life Safety
Board Goal Budget		Authority to Commence 10/11 Budget Prep	Copy Machine Leases
Update on Resolution		Fall Athletic Uniform Bid	
		Personnel Report	
		Contracts of \$10,000 - \$25,000 Report	
March, 2010	April, 2010	May, 2010	June, 2010
Staffing Summary Update	Staffing and Stipends 10 - 11 budget	Prevailing wage	FY 11 Preliminary Budget
Division FTE	Sub Teacher - Sub clerical pay 10 - 11	Resolution to transfer funds	Property & Liability Ins Renewal
RFP Bus Service	Food Service lunch prices 10 - 11	PTAB Resolution	Workers Comp Renewal
Authorization to Commence 2010 Audit	Athletic Uniforms - Spring	RFP for Insurance Broker	TIF Update
Amended Budget	Triton Contract	Contracts for FY 10 - 11	E2-Contract
	Contracted Security Services Bid	- Thrive Services	Theatrical Costume contract
	Amended Budget Approval	Xerographic Paper Bid	Sanitary Paper Bid
		Towel Service Bid	
		Wellness Report	
Every Meeting:			
Minutes			
Construction Update			
Financial Reports			
Treasurer's Report			

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

FINANCE COMMITTEE MEETING

Tuesday, September 8, 2009

A Finance Committee meeting was held on Tuesday, September 8, 2009. Chair Allen called the meeting to order at 7:36 a.m. in the Board Room. Committee members present John C. Allen, IV, Terry Finnegan, Dr. Ralph H. Lee, Amy McCormack, Dr. Dietra D. Millard and Sharon Patchak-Layman. Also present were Dr. Attila J. Weninger, Superintendent; Jason Edgecombe, Assistant Superintendent for Human Resources; Phil Prale, Assistant Superintendent for Curriculum and Instruction; Cheryl L. Witham, Chief Financial Officer; and Gail Kalmerton, Executive Assistant/Clerk of the Board.

Visitors included Kay Foran, Communications and Community Relations Coordinator; Doug Wiley, OPRFHS Supervisor of Finance; Linda Cada, Director of Special Education, Donna Sebestyen, Coordinator of Benefits; James Paul Hunter, OPRFHS Faculty Senate Executive Committee Chair.

Acceptance of Minutes of August 18, 2009 Finance Committee Meeting

It was the consensus of the Finance Committee members to accept by acclamation the minutes of the August 18, 2009 Finance Committee meeting, as presented.

Construction Update

Mr. Zummallen provided the Board of Education members with a list of completed construction projects.

Ms. McCormack asked for information relative to why work had been performed in the stadium while in use on Saturday.

Center for Psychological Services Contract

It was the consensus of the Finance Committee members to recommend that the Board of Education approve the Center for Psychological Services Contract at the Special Board meeting following the Finance Committee Meeting, and that a report be given at the October Human Relations Committee on the of hiring firms with minority representation.

Ms. Cada noted that as the District moves to a Response to Intervention (RtI) Model, different job responsibilities were evolving. The psychologists will be most impacted as they will do considerable data collection in general education classes and consult with teachers on appropriate interventions. Thus, a contracted psychologist from Comprehensive Psychologist Services will do the initial testing for case studies. The ARRA IDEA Grant will pay for these services. OPRFHS has worked with Center for Psychological Services for eight years.

Discussion ensued about using firms that have minority representation. Discussion also ensued as to why these workers would be paid per diem rather than on a per student basis.

Ms. Witham and Ms. Cada, in working with the District's attorney, discovered that paying this company a per diem or daily rate would allow the school to track the work being done by this group more efficiently. Being accustomed to hourly rates, Ms. Patchak-Layman would have preferred a contract with specific costs and rates. Per the Board of Education's direction, Ms. Cada will look at hiring firms with minority representation and she will also provide the ethnicity of the 39 students who received these services last year. While District 97 has been cited for disproportionately of students of color in special education, OPRFHS had not. These students were hospitalized per the parents' choice because of emotional and sociological issues and this work provides wrap-around services to these students. Three students need these services immediately.

It was noted that the contract is not mutually exclusive and could be terminated at anytime. Ms. Cada stated that the contract was left open-ended because the school does not know how many students will be hospitalized, returns to the school, and/or screened for Special Education.

While Ms. Patchak-Layman was concerned about a non-compete clause, Ms. McCormack stated that it was a fair and common provision in these types of contracts.

Special Education Independent Workers' Contracts

Annually, the Board of Education is asked to approve contracts with independent workers for the provision of social work services (initial evaluations and annual reviews), physical therapy, and occupational therapy services. The contracts presented were for occupational therapy and social work services. Lisa Vincent, the occupational therapist, has provided these services to the District for the past five (5) years. Patricia Woytek, the person recommended for providing social work services, is known in the building because she successfully completed her social work internship with the District during the previous school year.

The District has used contractual social work and occupational therapy services since the mid 1990's as a means of reducing its employee costs. The District's independent worker arrangement was recognized by the Internal Revenue Service in the early part of the century and has proven to be mutually beneficial for the independent worker and the District.

The hourly rate for Occupational Therapy remains the same as in 2008 – 2009 at \$72 an hour. The remuneration for social work service will be \$350 for initial evaluations, \$300 for re-evaluations, \$50 an hour for attendance at staffing, and \$27.50 an hour for classroom observations. The remuneration for social work services will be less than previous years given the inexperience of Ms. Woytek.

Ms. Cada stated that the salary for the occupational therapist will be allocated under the stimulus funds; the high school plans to add services of intervention before students are screened for Special Education.

Special Education has resources for independent contractors. Because of the vulnerability of this student population, Ms. Cada only selects the most reputable companies. The process of hiring independent workers will be discussed at a future Human Resources Committee meeting.

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the Independent Workers' Contract for Lisa Vincent and Patricia Woytek at its regular September Board of Education meeting.

Insurance Broker Recommendation & Agreement

It was the consensus of the Financial Committee members to recommend to the Board of Education that it approve at its Special Board meeting following this meeting CBC as the high school's insurance broker for one year beginning January 1, 2010, based on the administration's recommendation.

It was noted that it had offered the most comprehensive cost savings program for the District, approximately \$124,000 for the next year. Ms. Witham and Mr. Edgecombe had provided a chart comparing the three proposals received. Because of the January 1, 2010, renewal date for the broker, there was an urgency to consider this now.

Discussion ensued about the proposals. Vista seemed explicit in its offerings and CBC explicit in its savings (\$250,000). While it was the consensus of the Committee to go forward with CBC, next year the school will include in the bid dental, wellness, online services as well as others, i.e., open enrollment, supplemental wellness, etc.

Mr. Hunter complimented Ms. Witham for bringing this opportunity forward. For many months, the high school had been asking the GCG, the current broker, to bring these opportunities forward, but it was told that this was impossible.

Ms. Witham explained that the high school did a modified RFP on these services because of the time limitations. The Insurance Committee had been advised of the presentation to the Board of Education. The Village of Oak Park uses the same broker and District 97's new business manager is familiar with CBC, but has used the same broker for 30 year and does not intend to change at the moment. In addition, six other NWPA schools use this broker.

Property Identification Number Consolidation

Per the Board of Education's direction, Ms. Witham explored consolidating the Property Identification Numbers (PINs) of the high school. When this was explored, it was discovered that the three PINs are in three distinct subdivisions and the County's policy will not allow a consolidation of PINs. The options available would be 1) submit a subdivision consolidation application with the Village of Oak Park; 2) consolidate the PINS with existing PINS in their current subdivisions, or 3) not consolidate at all. After consideration of these options, Ms. Witham reported that it was her recommendation not to consolidate as there were no other obvious PINS to consolidate within the subdivisions. The Finance Committee members concurred.

Audit Update

Ms. Witham provided the Committee with an update on the audit being conducted by Crowe Horwath for the first time. She stated that the preliminary work in May tested the internal controls. During that time, the following recommendations were made: 1) annually, employees should sign acknowledgements that they have received and read the employee manual; 2) the District should develop a formal fraud risk assessment program; 3) the District should develop an approval process to approve payroll tax wire transfers before sending rather than a review after sending.

The audit team returned in August and will complete its work the second week of September. It discovered that the District had received Federal funds faster than expended and therefore collected interest income on those funds. Thus, the District owes the Federal government \$500 in interest income. The grant submittal process has changed and the Business Office will work more closely with the Special Education division when it submits its applications.

The Comprehensive Annual Financial Statements and a formal audit report will be presented to the Board of Education in October.

Treasurer's Report

The Treasurer's Report for July will be submitted for approval at the regular September Board of Education meeting.

Monthly Financials

The Board of Education will be asked to approve the July 2009 Financial Reports at the regular September Board of Education meeting.

The Board of Education asked to be provided semi-annually with a list of the contracts (between \$10,000 and \$25,000) that the high school has entered into with other businesses semi-annually. The list would include the name, term of the contract, amount of the contract, etc., and. Ms. Witham, responding to a concern about working with new vendors, noted that requests for placement on a bid or quote list are always honored. In addition, the Purchasing Coordinator provides opportunities for new vendors. The purchasing coordinator position has internal controls and has been tested by the auditors.

Adjournment

The Finance Committee adjourned 9:01 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: Robert Zummallen
DATE: October 13, 2009
RE: Construction Update

BACKGROUND

Attached is the construction update for the week ending October 9th, 2009

SUMMARY OF FINDINGS

Projects are listed on attachment

RECOMMENDATIONS

No recommendations needed

CONSTRUCTION UPDATE FOR THE BOARD OF EDUCATION

SUMMER 2009

Science Labs and storage area.

Project is completed. Wight has a short punch list of items that need to be completed on a "No School Day". Hope to have all the punch list items completed on Oct 12, 2009 –Columbus Day

HVAC

The Duct work in the attic is completed for the XG-9 unit. Testing is in progress.

Stadium

Cyberdyne masonry has completed the damaged pier by the main entrance of the stadium

Bell and clock system

Electricians are still working on the wireless point and transmitter for the new clock and bell system. This is ongoing and will be ready for Phase II by the summer of 2010

Cameras

We are currently waiting on proposals to add 3 additional cameras on the exterior of the building to survey Bike rack areas. We will also add one camera to the XP entrance for surveillance of a Kronos time recorder and new AED cabinet.

Elevators

Construction upgrades and inspection are completed

Bike racks

Still waiting on Bike racks

Garbage cans.

15 Garbage cans arrived Thursday 10/7/09 and have been placed on Scoville entrances, mall areas and alley by buses. More are proposed to be added next year.

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: October 13, 2009

RE: Aid to Needy Children Report

INFORMATION

BACKGROUND

Recommendations for financial assistance for books and required supplies for needy students are processed through the Business Office. The requests for free and reduced lunches are originated by parent applications. The Food Service Department processes the Free and Reduced Lunch Program applications. All approved applications must meet government guidelines. The reimbursement received from State and Federal governments helps to defray the cost for the total lunch program.

SUMMARY OF FINDINGS

I. Free and Reduced Cost Lunch Program

A. Free Lunch Program

2008-09	439	Students participated
2007-08	410	Students participated
2006-07	350	Students participated

B. Reduced Cost Lunch Program

C. 2008-09	104	Students participated
2007-08	92	Students participated
2006-07	100	Students participated

II. Deferred Payments

Students and their parents request a deferred payment for books, supplies and fees. This is available to all families upon request.

2008 -09	595 Recommended	
	Balance Outstanding as of 6/30/09	\$21,404.89
2007-08	631 Recommended	
	Balance Outstanding as of 6/30/08	\$13,428.97
2006-07	595 Recommended	
	Balance Outstanding as of 6/30/07	\$24,317.30

NOTE: Families are sent an invoice each month.

III. School Loans

Books and required supplies are paid for by Oak Park and River Forest High School for needy students using the same State guidelines provided for the Free and Reduced Lunch Program. A fund transfer from the Education Fund pays for the cost. Students are instructed to return their loaned books to the bookstore at the termination of the course. The outstanding balance reflects the cost of the books that students did not return as of 6/30/09.

2008-09	475 Approved applications	
	Balance Outstanding as of 6/30/09	\$17,611.73
2007 -08	354 Approved applications	
	Balance Outstanding as of 6/30/08	\$10,432.99
2006-07	410 Approved applications	
	Balance Outstanding as of 6/30/07	\$18,404.85

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

INFORMATION ONLY

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: October 13, 2009

RE: Virchow Krause Mutual Release of all Claims

BACKGROUND

During the process to abolish the Cicero Township Treasurer's Office it was necessary to have an accounting firm take over the day to day operations of the office and to reconstruct missing records and reconcile the bank accounts. The Township Trustees selected the firm of Virchow Krause for this work. This process took approximately one year.

SUMMARY OF FINDINGS

After the office was abolished, the records and bills were turned over to the school district's Steering Committee. The Steering Committee decided that the accounting bills were rather large and so questioned the costs. As a result of that inquiry, Virchow Krause has agreed to reduce the bill. This agreement mutually releases the accounting firm and the school districts. The District lawyer, Paul Keller has reviewed the agreement.

RECOMMENDATIONS

The mutual release of claims agreement with Virchow Krause will be presented at the October 13th Special Board of Education meeting for approval.

MUTUAL RELEASE OF ALL CLAIMS

For and in consideration of the payment of the sum of \$37,500.00, the receipt and sufficiency of which is hereby acknowledged, Baker Tilly Virchow Krause, LLP, formerly known as Virchow, Krause & Company, LLP, an Illinois Limited Liability Partnership, for itself and its partners, members, employees, agents, officials, officers, insurers, attorneys, successors and/or assigns ("Baker Tilly") does hereby fully release, acquit and forever discharge the Boards of Education of Oak Park Elementary School District No. 97, Berwyn North School District No. 98, Cicero Public School District No. 99, Berwyn South School District No. 100, Oak Park-River Forest High School District No. 200, J. Sterling Morton High School District No. 201; Federation of Districts for Special Education, an Illinois Special Education Cooperative, Crystal Financial Consultants, Inc., an Illinois corporation; the Oversight Committee established pursuant to a certain Settlement and Consent Agreement entered in Cook County Circuit Court Case Nos. 07-CH-14494 and 07-CH-17171; and, the respective members, employees, agents, officials, officers, insurers and/or attorneys of all of the foregoing entities (collectively, the "School Districts") of and from all known and unknown claims, actions, causes of action and suits for damages, at law and in equity, filed or otherwise, including loss of compensation, fees, profit interest and use, services, costs and expenses, which Baker Tilly now has or may hereafter acquire, by reason of any injuries, loss or damage to any property rights, as a direct or indirect result of any and all services rendered by Baker Tilly to any or all of the School Districts, through the date of execution of this release (including, but not limited to, the services set forth in Baker Tilly invoice (nos. VK291860, VK292790, VK293395, VK294587, VK296865, and VK301052). In further consideration of said payment, Baker Tilly shall immediately release and turn over to the foregoing Oversight Committee all records, reports, writings, letters, memoranda, books, papers, data, recorded information and all other documentary materials, regardless of physical form or characteristics, having been prepared, used, received or possessed by Baker Tilly with respect to any and all services rendered by Baker Tilly to any or all of the School Districts, through the date of execution of this release.

For and in consideration of an agreement to accept a reduced payment of fees for services rendered and the production of records outlined above, the receipt and sufficiency of which is hereby acknowledged, the School Districts, for themselves and their partners, members, employees, agents, officials, officers, insurers, attorneys, successors and/or assigns, or anyone claiming by or through them or on their behalves do hereby fully release, acquit and forever discharge the Baker Tilly and their partners, members, employees, agents, officials, officers, insurers, attorneys, successors and/or assigns of and from all known and unknown claims, actions, causes of action and suits for damages, at law and in equity, filed or otherwise, including but not limited to loss of compensation, fees, profit interest and use, services, costs and expenses, or any damages of any kind, which the School Districts now have or may hereafter acquire, by reason of any injuries, loss or damage to any property rights, as a direct or indirect result of any and all services rendered by Baker Tilly to any or all of the School Districts, through the date of execution of this release (including, but not limited to, the services set forth in Baker Tilly invoice (nos. VK291860, VK292790, VK293395, VK294587, VK296865, and VK301052).

The payment of the foregoing consideration is not, nor is it to be construed as an admission of liability on the part of any of the School Districts, but is in full compromise, settlement, accord and satisfaction and discharge of loss, damages, claims, actions, causes of action, suits and liability which are each and all uncertain, doubtful and disputed. This mutual release extends and applies to and also covers and includes all unknown, unforeseen, unanticipated and unsuspected injuries, damages, loss and liability, and the consequences thereof, as well as those now disclosed and known to exist, with respect to any and all services rendered by Baker Tilly to any or all of the School Districts, through the date of execution of this release.

This mutual release is the entire, complete, sole and only understanding and agreement of, by and between the Parties pertaining to and concerning the subject matter and things expressed herein, and there are no independent, collateral, different, additional or other understandings, or agreements, oral or written, or obligations to be performed, things to be done or payments to be made; and further, no promise, inducement or consideration other than the payment of the above-stated consideration has been made or agreed upon by or on behalf of the Parties, or any of them.

By signing this mutual release, the Parties, by their duly authorized representatives, do hereby acknowledge and warrant that said mutual release was first carefully read in its entirety by said representatives, and was and is understood and known to be a full and final compromise, settlement, release, accord and satisfaction and discharge of all claims, actions and causes of action and suits, as above stated; that said mutual release was signed and executed voluntarily and without reliance upon any statement or representation of or by any of the Parties, or any representative or agent of same, concerning the nature, degree and extent of said damages, loss or injuries, or legal liability therefore; that said mutual release contains the entire agreement of and between all of the parties mentioned therein, and that all of the terms and provisions of said release are contractual and not a mere recital; and, that the undersigned representatives are fully and duly authorized and to sign and execute said mutual release.

READ AND SIGNED THIS _____ DAY OF _____, 2009 AT _____, ILLINOIS
BAKER TILLY VIRCHOW KRAUSE, LLP, formerly known as
VIRCHOW, KRAUSE & COMPANY, LLP, an Illinois
Limited Liability Partnership

By: _____
Its Duly Authorized Representative

BOARD OF EDUCATION OF OAK PARK ELEMENTARY SCHOOL DISTRICT NO. 97

By: _____
Its Duly Authorized Representative

BERWYN NORTH SCHOOL DISTRICT NO. 98

By: _____
Its Duly Authorized Representative

CICERO PUBLIC SCHOOL DISTRICT NO. 99

By: _____
Its Duly Authorized Representative

BERWYN SOUTH SCHOOL DISTRICT NO. 100

By: _____
Its Duly Authorized Representative

OAK PARK-RIVER FOREST HIGH SCHOOL DISTRICT NO. 200

By: _____
Its Duly Authorized Representative

J. STERLING MORTON HIGH SCHOOL DISTRICT NO. 201

By: _____
Its Duly Authorized Representative

FEDERATION OF DISTRICTS FOR SPECIAL EDUCATION, an Illinois Special Education Cooperative

By: _____
Its Duly Authorized Representative

CRYSTAL FINANCIAL CONSULTANTS, INC., an Illinois corporation

By: _____
Its Duly Authorized Representative

THE OVERSIGHT COMMITTEE established pursuant to a certain Settlement and Consent Agreement entered in
Cook County Circuit Court Case Nos. 07-CH-14494 and 07-CH-17171

By: _____
Its Duly Authorized Representative

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: October 13, 2009

RE: Summer 2010 Construction

BACKGROUND

The Facility Committee has met several times in September and October in order to compile a long range facility plan and to prioritize construction projects for next summer. I would like to extend my thanks to the committee for their volunteer service on the committee and the extra time and effort expended this fall.

SUMMARY OF FINDINGS

Identifying and approving construction projects early in the school year affords several benefits; greater planning and bid preparation time which will increase the accuracy of the bid process and reduce change orders, earlier bid specifications and publications, which provides access to the best contractors and the best pricing, earlier bid awards which increases planning time and assures completion by the first day of school. Earlier bid awards also provide an opportunity for us to respond to the pricing and strategically change, add or delete projects.

Summer 2010 Construction Timeline

October 13, 2009	Presentation to the Finance Committee
October 22, 2009	Approval at the Board of Education Meeting
November – January	Preparation of drawings and bid packets
February 2010	Bid the projects
March 2010	Award the bids
April 2010	Planning and schedule of the projects
June 2010	Commence summer projects

The focus of the summer 2010 projects will be to catch up on the Life Safety projects, begin the masonry projects for the outside of the buildings, and to continue the HVAC, elevator and science lab projects. We have included an updated spreadsheet for your review. Below is a summary of the projects.

- Replace air handlers in field house and 2nd floor library.
- Replace old mechanical VAV boxes in 1907-1924 building.
- Install fire dampers throughout building.
- Provide new heaters and safeties for East and West Pool's
- Replace domestic hot water piping on 1st and 2nd floor 1907-1962 building.

Oak Park and River Forest High School District 200

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

- Remodel science labs 126, 127 and 128.
- Replace drains and sumps in east and west pool per Virginia Baker Act.
- Replace sanitary drains on 1st and 2nd floor 1907-1924 building.
- Code upgrades to new building elevator.
- Tuck pointing and caulking several areas on the exterior of the building.
- Replace deteriorating brick in freight elevator chase.
- Phase II of Bells and clocks

Please keep in mind that the Facility Committee still needs to continue its work to prioritize the items for future years and to review instructional needs in the science, library and applied arts areas. We will present a long range plan to the Board of Education in the near future.

Projected Budget and Recommended Summer Projects

Life Safety Fund	\$1,701,822
O & M Fund	\$,1651,744
Other Sources	\$1,000,000
Total Resources	\$4,353,566
Total Estimated Cost for Summer Projects	\$3,759,024
Contingency depending on bid results and for emergency purposes.	\$ 594,542

RECOMMENDATIONS

This will be presented at the October 22nd Board of Education meeting for approval to commence the summer 2010 construction plans as presented.

Oak Park and River Forest High School
Construction Projects Long Range Plan

Revised 10/05/09rz

Notes:
Life Safety Items are in Year 2007 USD and contained 20% for contingency and A/E fees
Flooring abatement items are in 2009 USD.

* Masonry Work descriptions and estimates provided by Cyberdyne masonry.

Line #	Year	Description	Type of work <small>maintenance, instructional, refurbish, replacement, Life Safety, Up grade, Project management</small>	Division	Fund <small>O & M, Life Safety, Tort, Initiatives</small>	Timing <small>Summer Winter Spring</small>	FY2010/2011	FY2011/2012	FY2012/2013	FY2013/2014	FY2014/2015	FY2015/2016	FY2016/2017
1	2010-2011	Replace deteriorating brick in freight elevator shaft	Emergency O&M		LS		\$ 43,270.00						
2	2010-2011	Code upgrades Elevator new building	Emergency O&M		LS		\$ 80,000.00						
3	2010-2011	Air handlers (4) XG-8, XG-9, NO 8, NO 9, NO 10	Emergency O&M		LS		\$ 360,000.00						
4	2010-2011	LS ITEM M-3: install fire dampers at 1967 addition basement	Life Safety		LS		\$ 24,000.00						
5	2010-2011	LS ITEM M-6: Replace (2) Air Handler Units--fieldhouse	Life Safety		LS		\$ 480,000.00						
6	2010-2011	LS ITEM M-12: Install fire dampers at shafts and ducts throughout building	Life Safety		LS		\$ 240,000.00						
7	2010-2011	LS ITEM M-13: Replace existing VAV boxes with new at 1907 -1924 buildings	Life Safety		LS		\$ 240,000.00						
8	2010-2011	LS ITEM P-2: Provide new heater with safeties @ West pool Mech. Room	Life Safety		LS		\$ 54,000.00						
9	2010-2011	LS ITEM P-3: Provide new heater with safeties @ East pool Mech. Room	Life Safety		LS		\$ 54,000.00						
10	2010-2011	LS ITEM S P-5.1, P-5.2, P-5.3, P-5.4 (phase 1): 1907-1962 building Replace domestic hot water piping - (phase 1: replace 1st and 2nd floor)	Life Safety		LS		\$ 840,000.00						
11	2010-2011	LS ITEM P-6: (phase 1) replace sanitary drains @ 1907 - 1924 Buildings (phase 1: replace 1st and 2nd floor)	Life Safety		LS		\$ 180,000.00						
12	2010-2011	Remodel Science Labs 126, 127 and 128	Instructional		O&M		\$ 450,000.00						
13	2010-2011	Engineering for east and west pool for sumps, drains, grouting and ceilings	Required by VBA		O&M		\$ 100,000.00						
14	2010-2011	Photo 1 - MM (Masonry Maintenance): Remove caulk and backer rod from (4) pier stones at the base and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 1,500.00						
15	2010-2011	Photo 2 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 2,625.00						
16	2010-2011	Photo 3 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 12,000.00						
17	2010-2011	Photo 4 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 6,750.00						
18	2010-2011	Photo 5 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant. These are the (12) arched windows with the corbels on each side of them.	*Maintenance		O&M		\$ 7,200.00						
19	2010-2011	Photo 6 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant. These are the stand alone piers supporting the canopy.	*Maintenance		O&M		\$ 975.00						
20	2010-2011	Photo 7 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant. This is on the canopy section.	*Maintenance		O&M		\$ 1,650.00						
21	2010-2011	Photo 8 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 2,700.00						

Line #	Year	Description	Type of work <small>maintenance, instructional, repairs, replacement, Life Safety, Up grade, Project management</small>	Division	Fund <small>O & M, Life Safety, Tort, Initiatives</small>	Timing <small>Summer Winter Spring</small>	FY2010/2011	FY2011/2012	FY2012/2013	FY2013/2014	FY2014/2015	FY2015/2016	FY2016/2017
22	2010-2011	Photo 9 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 5,100.00						
23	2010-2011	Photo 12 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 6,150.00						
24	2010-2011	Photo 14 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 8,250.00						
25	2010-2011	Photo 24 - MM: There are several open areas that need to be sealed with backer rod and sealant. I would also recommend a new roof with coping that comes down further over the roof slab to prevent and water penetration.	*Maintenance		O&M		\$ 1,900.00						
26	2010-2011	Photo 30 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 2,625.00						
27	2010-2011	Photo 31 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 4,500.00						
28	2010-2011	Photo 49 - MM: Grind out joints and replace old mortar w/ new	*Maintenance		O&M		\$ 142,000.00						
29	2010-2011	Photo 51 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 1,500.00						
30	2010-2011	Photo 54 - MM: Grind out joints and replace old mortar w/ new	*Maintenance		O&M		\$ 9,000.00						
31	2010-2011	Photo 57 - MM: Remove and replace cracked brick	*Maintenance		O&M		\$ 2,100.00						
32	2010-2011	Photo 63 - MM: Remove caulk and backer rod and reseal w/ new backer rod and sealant	*Maintenance		O&M		\$ 15,000.00						
33	2010-2011	Photo 66 - MM: Replace stone on south side of stadium at the top	*Maintenance		O&M		\$ 6,500.00						
34	2010-2011	Photo 31-37 - MM: Remove caulk and backer rod from coping stone and install new backer rod and sealant	*Maintenance		O&M		\$ 13,500.00						
35	2010-2011	Photo 59-60 - MM: Remove caulk and backer rod and install new backer rod and sealant	*Maintenance		O&M		\$ 3,000.00						
36	2010-2011	Photo 61-62 - MM: Grind out old and failing mortar and install new mortar at all joints around the window brick	*Maintenance		O&M		\$ 3,000.00						
37	2010-2011	Photo 67-68 - MM: Replace pier at south west of entry	*Maintenance		O&M		\$ 12,500.00						
38		Sub-total					\$ 3,417,295.00						
39		Contingency (Use 10%)					\$ 341,729.50						
40	2010-2011	Total					\$ 3,759,024.50						
41		Total LS				\$ 2,854,797.00	\$ 2,595,270.00						
42		Total O & M				\$ 904,227.50	\$ 822,025.00						
43													
44	2011-2012	LS item A-8 172-173 Replace counter tops and cabinets	Life Safety		LS			\$ 273,526.00					
45	2011-2012	172-173 upgrade for Science vision	Instructional		O&M			\$ 418,720.00					
46	2011-2012	1st floor corridor Asbestos abatement to Fritztile. Location: 1st floor - East-West corridor in 1907 Building.	O & M		O&M			\$ 69,100.00					
47	2011-2012	291 to woods room	Maintenance		O&M			\$ 350,000.00					
48	2011-2012	LS item A-18 173,174,184,212,273,340,396,421 asbestos tile worn needs replaced	Life Safety		LS			\$ 134,400.00					
49	2011-2012	LS ITEM A-10: All 4th floor rooms that need ceiling and light replacement. Locations: Rooms 407, 408, 409, 410, 411, 413, 415, 417, 421, 426, 427, 427A, 428, 429, 430, 431, 433, 435, 437, 438, 439, 440, 472, 475, 476, 477, 478	Life Safety		LS			\$ 285,600.00					

Line #	Year	Description	Type of work maintenance, instructional, refurbish, replacement, Life Safety, Up grade, Project management	Division	Fund O & M, Life Safety, Tort, Initiatives	Timing Summer Winter Spring	FY2010/2011	FY2011/2012	FY2012/2013	FY2013/2014	FY2014/2015	FY2015/2016	FY2016/2017
50	2011-2012	LS ITEM A-11: All 3rd floor rooms that need ceiling and light replacement. Locations: Rooms 309, 310, 311, 313, 315, 329, 330, 331, 333, 335, 337.	Life Safety		LS			\$ 124,200.00					
51	2011-2012	LS ITEM A-12: All 2nd floor rooms that need ceiling and light replacement. Locations: Rooms 229, 230, 231, 233, 235, 239.	Life Safety		LS			\$ 51,000.00					
52	2011-2012	LS ITEM S P-5.1, P-5.2, P-5.3, P-5.4 (phase 2): 1907-1962 building - replace domestic hot water piping - (phase 2: replace 3rd and 4th floor)	Life Safety		LS			\$ 840,000.00					
53	2011-2012	LS ITEM P-6: (phase 2) replace sanitary drains @ 1907 - 1924 (phase 2: replace 3rd and 4th floor)	Life Safety		LS			\$ 180,000.00					
54	2011-2012	2nd floor corridor Asbestos abatement to Fritztile. Location: 2nd floor - East-West corridor in 1907 Building; North-South corridor from Room 229 - 239; North-South corridor from Room 215 - Stairs.	Maintenance		O&M			\$ 125,600.00					
55	2011-2012	3rd floor corridor Asbestos abatement to Fritztile. Location: 3rd floor - East-West corridor in 1907 Building. 3rd floor - North-South corridor from Room 340 - 329; North-South corridor from Room 309 - 319.	Maintenance		O&M			\$ 135,600.00					
56	2011-2012	4th floor corridor Asbestos abatement to Fritztile. Location: 4th floor - East-West corridor in 1907 Building. 4th floor - North-South corridor from Room 438 - 429; North-South corridor from Room 409 - 419.	Maintenance		O&M			\$ 108,300.00					
57	2011-2012	Air handlers 4	Maintenance		O&M			\$ 360,000.00					
58	2011-2012	Elevator-Kitchen	Maintenance		O&M			\$ 60,000.00					
59	2011-2012	194-195-196 to science rooms (New air handler with this project will take care of 194,195,196,197,290,291new wood shop and daycare heat & AC)	Maintenance		O&M			\$ 900,000.00					
60	2011-2012	Athletic Area	Instructional		O&M			\$ 1,000,000.00					
61	2011-2012	LS item A-19 2nd floor hallways, 67 addition Ceilings and lights	Life Safety		LS			\$ 157,000.00					
62		Sub-total						\$ 5,573,046.00					
63		Contingency (use 10%)						\$ 557,304.60					
64	2011-2012	Total						\$ 6,130,350.60					
65		Total LS					\$ 2,250,298.60	\$ 2,045,726.00					
66		Total O & M					\$ 3,880,052.00	\$ 3,527,320.00					
67													
68	2012-2013	LS ITEM A-13: All 1st floor rooms that need ceiling and light replacement. Locations: Rooms 110, 191, 195, 196, 196A	Life Safety		LS			\$ 51,000.00					
69	2012-2013	LS item 20 1967 addition 3rd floor ciorridor ceilings and lights	Life Safety		LS			\$ 135,000.00					
70	2012-2013	LS item 21 1967 addition classrooms 240,244,201,202,204,300a,301,302,303,305,305a,306,306a,307,307a,341,342,343,344,345,346,347,348,349,350,351,356,357,358,360,361,362,363,364,365,366,367,368,370,371	Life Safety		LS			\$ 292,000.00					
71	2012-2013	LS ITEM A-18: Abate asbestos floor tile and install Fritztile in Rooms 173,174,184,212, 273, 340, 396, 421	Life Safety		LS			\$ 134,400.00					
72	2012-2013	LS item A-5 Masonry on penthouse at fieldhouse	Life Safety		LS			\$ 3,600.00					
73	2012-2013	LS ITEM A-6: Art Rooms 390 - 391: Replace cabinets and countertops (392)	Life Safety		LS			\$ 417,600.00					

Line #	Year	Description	Type of work: maintenance, instructional, refurbish, replacement, Life Safety, Up grade, Project management	Division	Fund O & M, Life Safety, Trans, Initiatives	Timing Summer Winter Spring	FY2010/2011	FY2011/2012	FY2012/2013	FY2013/2014	FY2014/2015	FY2015/2016	FY2016/2017
74	2012-2013	1st floor corridor Asbestos abatement to Fritztile. Location: 1st floor - East-West corridor in 1907 Building.	Maintenance		O&M				\$ 69,100.00				
75	2012-2013	Air handlers 4	Maintenance		O&M				\$ 360,000.00				
76	2012-2013	Re-work of 2nd floor Library	Maintenance		O&M				\$ 360,000.00				
77	2012-2013	Replacement of South Field Turf	Maintenance		O&M				\$ 1,000,000.00				
78	2012-2013	Photo 16 - MM (Masonry Maintenance): Grind out and existing mortar from masonry joints and repoint w/ new mortar. Remove existing caulk from all stone and install new backer rod and sealant	*Maintenance		O&M				\$ 30,000.00				
79	2012-2013	Photo 17 - MM: Grind out existing mortar from masonry joints and repoint with new mortar. Remove existing caulk from all stone and install new backer rod and sealant. Remove ivy from wall	*Maintenance		O&M				\$ 50,625.00				
80	2012-2013	Photo 25 - MM: Remove broken brick and install new	*Maintenance		O&M				\$ 8,750.00				
81	2012-2013	Photo 32 - MM: Remove all existing caulk and backer rod from existing stone and install new backer rod and sealant	*Maintenance		O&M				\$ 3,300.00				
82	2012-2013	Photo 38 - MM: Remove existing sealant and backer rod from fascia stones and install new backer rod and sealant	*Maintenance		O&M				\$ 600.00				
83	2012-2013	Photo 58 - MM: Remove and replace glass block window	*Maintenance		O&M				\$ 22,500.00				
84	2012-2013	Photo 65 - MM: Tuck point South side of stadium	*Maintenance		O&M				\$ 182,000.00				
85	2012-2013	Photo 69 - MM: Tuckpoint West side of stadium	*Maintenance		O&M				\$ 7,500.00				
86	2012-2013	Photos 28-29 - MM: Remove all existing caulk and backer rod from existing stone and install new backer rod and sealant	*Maintenance		O&M				\$ 18,400.00				
87	2010-2011	LS ITEM A-13: All 1st floor rooms that need ceiling and light replacement. Locations: Rooms 110, 191, 195, 196, 196A	Life Safety		LS				\$ 51,000.00				
88	2012-2013	Photos 39-43 - MM: Grind out existing mortar from masonry joints and repoint with new mortar. Remove existing caulk from all stone and install new backer rod and sealant.	*Maintenance		O&M				\$ 110,000.00				
89		Subtotal							\$ 3,307,375.00				
90		Contingency (use 10%)							\$ 330,737.50				
91	2012-2013	Total							\$ 3,638,112.50				
92		Total LS						\$ 1,193,060.00	\$ 1,084,600.00				
93		Total O & M						\$ 2,445,052.50	\$ 2,222,775.00				
94													
95	2013-2014	Air Handlers 4	*Maintenance		O&M					\$ 360,000.00			
96	2013-2014	Photo 44 - MM (Masonry Maintenance): Remove existing glass block and install	*Maintenance		O&M					\$ 36,000.00			
97	2013-2014	Photo 48 - MM: Replace glass block windows	*Maintenance		O&M					\$ 15,300.00			
98	2013-2014	Photo 50 - MM: Remove and replace glass block windows	*Maintenance		O&M					\$ 54,900.00			
99	2013-2014	Photo 19-23 - MM: Grind out existing masonry joints and repoint w/ new mortar. Remove existing caulk from all stone and install new border rod and sealant	*Maintenance		O&M					\$ 158,000.00			
100	2013-2014	Photo 55 - MM: Remove and replace glass block	*Maintenance		O&M					\$ 44,100.00			
101	2013-2014	Photo 56 - MM: Remove and replace glass block	*Maintenance		O&M					\$ 36,000.00			

Line #	Year	Description	Type of work <small>maintenance, instructional, refurbish, replacement, Life Safety, Up grade, Project management</small>	Division	Fund <small>O & M, Life Safety, Tort, Initiatives</small>	Timing <small>Summer/Winter/Spring</small>	FY2010/2011	FY2011/2012	FY2012/2013	FY2013/2014	FY2014/2015	FY2015/2016	FY2016/2017
102	2013-2014	Photo 10 - MM (Masonry Maintenance): Grind out and remove existing mortar from masonry joints and repoint w/ new mortar	*Maintenance		O&M					\$ 32,000.00			
103	2013-2014	Photo 11 - MM: Grind out and remove existing mortar from masonry joints and repoint w/ new mortar	*Maintenance		O&M					\$ 110,000.00			
104	2013-2014	Photo 13 - MM: Remove existing caulking and backer rod and install new backer rod and sealant	*Maintenance		O&M					\$ 8,250.00			
105	2013-2014	Photo 15 - MM: Grind out existing masonry joints and repoint w/ new mortar. Remove existing caulk from all stone and install new backer rod and sealant.	*Maintenance		O&M					\$ 108,000.00			
106	2013-2014	Photo 33 - MM: Remove broken stone and replace w/ new	*Maintenance		O&M					\$ 5,000.00			
107	2013-2014	Photo 52 - MM: Remove and replace glass block outside girls swimming pool	*Maintenance		O&M					\$ 27,000.00			
108	2013-2014	Photo 53 - MM: Remove and replace glass block	*Maintenance		O&M					\$ 54,000.00			
109	2013-2014	Photos 26-27 - MM: Remove existing mortar from joints and install new mortar. Remove all existing caulk and backer rod from existing stone and install new backer rod and sealant	*Maintenance		O&M					\$ 19,600.00			
110	2013-2014	Photo 45-47 - MM: Grind out existing masonry joints and repoint w/ new mortar. Remove existing caulk from all stone and install new border rod and sealant	*Maintenance		O&M					\$ 44,000.00			
111		Subtotal								\$ 1,112,150.00			
112		Contingency (use 10%)								\$ 111,215.00			
113	2013-2014	Total								\$ 1,223,365.00			
		Total LS								\$ -			
		Total O & M								\$ 1,223,365.00			
										\$ 1,112,150.00			

Proposed Projects 2010-2011		Cost	Tort	Life Safety	O&M	Furn budget	Instruc
Replace old sidewalk on the North side of the football field		\$ 19,300.00			x		
Replace water line to tennis court drinking fountain		\$ 12,000.00			x		
3 South Gym repaint		\$ 10,000.00			x		
Drainage in 195		\$ 25,000.00			x		
Replace hand dryers with high efficiency hand dryers		\$ 19,200.00			x		
Netting for Linden Football stadium		\$ 14,000.00			x		
4' Fence on Visitors side of stadium		\$ 30,000.00			x		
New lockers for Golf/softball in athletic near driver Ed doors		\$ 12,000.00			x		
New Fence for Tennis Courts		\$ 60,450.00			x		
Renovate Stadium Ticket booths		\$ 15,000.00			x		
Pressbox		\$ 70,000.00			x		
Power wash and reseal mall concrete		\$ 65,000.00			x		
Bike Park (2) by Athletic Entrance		\$ 15,000					x
Baseball field renovate, irrigation, drainage, sod		\$ 150,000.00			x		
Revised 10/05/2009							

Oak Park and River Forest High School

Construction Projects Long Range Plan

Revised 9/15/09

Notes:

Life Safety Items are in Year 2007 USD and contained 20% for contingency and A/E fees.
Flooring abatement items are in 2009 USD.

* Masonry Work descriptions and estimates provided by Cyberdyne masonry.

Line #	Year	Description	Type of work maintenance, instructional, refurbish, replacement, Life Safety, Up grade, Project management	Division	Fund O & M, Life Safety, Tort, Initiatives	Timing Summer Winter Spring	FY2010/2011
1	2010-2011	New bell and clock system phase II	Upgrade		Tort		\$ 65,000.00
2	2010-2011	Card readers for Daycare area	Upgrade		Tort		\$ 9,051.50
3	2010-2011	Cameras	Instructional	Safety & Support	Tort		\$ 50,000.00

Oak Park and River Forest High School
District 200

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

TO: Board of Education

FROM: Cheryl L. Witham

DATE: October 13, 2009

RE: 2009 Levy Timeline

BACKGROUND

The Preliminary Levy must be placed on display no less than 20 days in advance of adoption. The Board of Education will adopt the 2009 Levy at its regularly scheduled Board meeting on December 17, 2009. A Truth in Taxation Hearing will be held at the regularly scheduled Board Meeting on December 17, 2009.

SUMMARY OF FINDINGS

The following is the Timeline for the 2009 Levy

October 15	Finance Meeting	Present Levy Timeline
November 10	Finance Meeting	Present Preliminary Levy
November 19	Board of Education Meeting	Adopt Preliminary Levy
November 19		Preliminary Levy on Display
December 10		Notice of Truth in Taxation Public Hearing in local newspaper
December 17	Board of Education Meeting	Truth in Taxation Public Hearing
December 17	Board of Education Meeting	Final Adoption of Levy
December 18		Board of Education Resolution filed at Cook County Clerk's Office

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

This is information only

TO: Board of Education

FROM: Cheryl Witham, CFO

DATE: October 9, 2009

RE: Gatekeepers 403 (b) Plan Third Party Administrator

BACKGROUND

The Administration has kept the Board up-to-date on employees' 403(b) situation through memos and the Superintendent's Weekly Summary .

SUMMARY

Recently, it has become evident that Gatekeepers has failed to remit employee and employer 403 (b) contributions to the appropriate investment firms for the two September 2009 payrolls. We have contacted our lawyer, Paul Keller, and he, in turn, has been working with Gatekeepers' owner and the Gatekeepers' Errors and Omissions insurance carrier to make a demand for the transfer of funds and to file the proper claim. Additionally, personnel in the Business Office will be meeting on an individual basis with each employee who has made contributions to verify that all contributions deducted from paychecks and the corresponding employer match has been properly deposited into employee investment accounts.

A bit of history is in order, if you please. In FY 2002 – 2003, the 403 (b) plan was out of compliance with IRS regulations and no plan documents existed. We, therefore, contracted with an appropriate qualified (TPA) with school district experience on a national level. This TPA was Citizens Bank and Trust of Maryville, Missouri. The transition from our manual, out of compliance process to an automated, fully compliant process was seamless with no errors or disruption in deposits.

In the fall of 2006, the account representative for Citizens Bank and Trust, Tamara Middleton, purchased the 403 (b) business from Citizens Bank and formed her own company, Gatekeepers. Again, we transitioned to the new TPA relationship with no errors or disruptions in deposits. Again, a few years went by with no issues.

Effective January 1, 2009, new regulations became effective which required many additional reporting requirements and oversight. Therefore, most school districts were seeking new TPA relationships. Gatekeepers grew from approximately 70 school districts to over 400 overnight. Gatekeepers and investment firms had to develop new software to handle the new regulations, and we were told that there were compatibility issues with the various software programs. We began to notice a delay in deposits with some vendors immediately. We were also aware that all TPA's were experiencing the same phenomena and that Gatekeepers was not the only TPA with issues. We worked through the issues with Gatekeepers and by May had taken care of all known outstanding issues, and deposits appeared to be deposited with all vendors as expected.

Effective October 1, 2009, CPI purchased the 403 (b) business from Gatekeepers. We now know that in mid-August deposits from Gatekeepers to the investment firms began to take longer, and last Friday Gatekeepers' owner, Tamara Middleton, admitted that Gatekeepers was having cash flow issues. She told us that errors had been made, that investment firms owe money back to Gatekeepers, and as a

10/8/2009

result, she does not have the cash to remit the September payroll deductions. According to Gatekeepers' records, only the two September payrolls are unremitted. We have not been able to verify this fact with investment firms because we do not have access to individual employee accounts. We will verify this with each individual employee over the next several weeks and then file a documented insurance claim.

In the fall of 2008, as school districts prepared for the new regulations, I met several times with a group of west suburban school districts to explore the ramifications of the new federal requirements. The group decided to form a consortium for TPA services and to offer employees the options of retaining their current investment firms rather than requiring the employees to all use one firm. The school districts went through an RFP process, and through that process choose Gatekeepers to be the TPA for the entire group. All of the other school districts needed extensive work to bring their plans into compliance and to develop plan documents. Since we were already a Gatekeepers client and had already had a previous plan document, it was not necessary for the District to join the consortium and share in those additional costs. Therefore, we did not join the consortium and remained with Gatekeepers as the District TPA.

Ultimately, the District is responsible for the employee deposits to their investment firms, i.e., the District owes these deposits to the employees. The District then has the legal right to file a claim and collect the funds from the insurance company. We are in the process of documenting the claim. We have no access to individual employee investment accounts and will require each employee who made contributions to bring in their statements in order for us to verify which funds are missing. It may be more or less than the two September payrolls. We are not confident that Gatekeepers has been entirely honest with us, so we are not certain at this point.

Our future options include the following.

1. Some school districts have discontinued offering a 403 (b) plan benefit. This is not an option for us at the moment because it is a contract obligation in the faculty contract.
2. The District could select one investment firm and require all employees to use the one firm. The problem with this option is that it exposes the District and the plan Treasurer to liability for the investment choices and other fiduciary responsibilities.
3. Remain with CPI or another TPA. The fee is \$3.00 per member/per month.
4. Administer the plan in-house with our own staff. This is a problem because the laws are complicated, and we do not have enough staff in the Human Resources Department to administer the plan properly. The District would increase its exposure to IRS penalties. Also, additional legal costs associated with compliance would be incurred. Finally, the District and Treasurer would be assuming liability if the plan is not compliant with all federal regulations.

RECOMMENDATIONS

Our first payroll deductions were transmitted to CPI the first week of October. We recommend that we stay with CPI unless we experience delays in deposits. If we experience any type of problems, we will seek an alternative solution.

***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: October 13, 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 August, 2009 at the October 22nd Board of Education meeting.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

The August, 2009 Financial Reports, will be presented to the Board of Education for approval at the October 22, 2009, Board of Education meeting.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
August 2009

Education Fund

	<u>Unaudited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2008</u>	<u>%</u>	<u>Original</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2009</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	44,164,908	146,893	0.3%	44,221,578	533,915	1.2%
Other Local Sources	1,981,881	399,646	20.2%	3,400,620	447,279	13.2%
State Sources	2,690,855	459,657	17.1%	2,416,324	703,765	29.1%
Federal Sources	1,889,503	294,854	15.6%	2,467,161	584,916	23.7%
Transfers/Other	-	-	N/A	-	-	N/A
	<u>50,727,147</u>	<u>1,301,050</u>	<u>2.6%</u>	<u>52,505,683</u>	<u>2,269,875</u>	<u>4.3%</u>
<i>Expenditures</i>						
General Instruction	19,702,602	1,164,778	5.9%	20,572,513	435,804	2.1% 1
Special Education	5,003,467	232,442	4.6%	5,592,252	94,014	1.7% 1
Adult Education	19,910	6,000	30.1%	20,282	6,000	29.6%
Vocational Programs	249,593	10,198	4.1%	417,685	49,161	11.8% 2
Interscholastic Programs	1,951,064	146,446	7.5%	2,055,238	98,489	4.8%
Summer School	240,965	120,594	50.0%	309,488	162,994	52.7%
Drivers Education	688,371	-	0.0%	761,763	-	0.0%
Other Instructional	2,897,717	167,925	5.8%	2,966,188	95,013	3.2% 3
Support Srvs. - Pupil	6,436,368	350,008	5.4%	7,144,050	222,788	3.1%
Support Srvs. - Admin.	4,817,602	641,807	13.3%	4,653,551	585,261	12.6%
Transfers	-	-	N/A	-	-	N/A
	<u>42,007,660</u>	<u>2,840,198</u>	<u>6.8%</u>	<u>44,493,010</u>	<u>1,749,524</u>	<u>3.9%</u>
Change in Fund Balance	8,719,488	(1,539,148)		8,012,673	520,351	
Beginning Balance	<u>43,852,612</u>	<u>43,852,612</u>		<u>52,572,100</u>	<u>52,572,100</u>	
Ending Balance	<u>52,572,100</u>	<u>42,313,464</u>		<u>60,584,773</u>	<u>53,092,451</u>	

1. Prior year numbers include the first faculty payroll of the year. The first faculty payroll for the current year was not paid until September.

2. Current year includes salaries paid for WIA Youth Summer Work grant through Cook County POET.

3. Difference due to timing of payment of SPED summer school bills. More summer school bills were paid in September in the current year.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
August 2009

Tort Immunity Fund

	<u>Unaudited 2008-2009</u>	<u>Fiscal to Date August 31 2008</u>	<u>%</u>	<u>Original Budget 2009-2010</u>	<u>Fiscal to Date August 31 2009</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	1,137,610	3,884	0.3%	1,184,844	14,162	1.2%
Other Local Sources	18,847	1,524	8.1%	15,000	2,558	17.1%
	<u>1,156,457</u>	<u>5,407</u>	<u>0.5%</u>	<u>1,199,844</u>	<u>16,720</u>	<u>1.4%</u>
<i>Expenditures</i>						
Support Svcs. - Admin.	894,193	587,653	65.7%	1,013,645	520,414	51.3% 1
	<u>894,193</u>	<u>587,653</u>	<u>65.7%</u>	<u>1,013,645</u>	<u>520,414</u>	<u>51.3%</u>
Change in Fund Balance	262,264	(582,246)		186,199	(503,694)	
Beginning Balance	<u>1,655,512</u>	<u>1,655,512</u>		<u>1,917,776</u>	<u>1,917,776</u>	
Ending Balance	<u>1,917,776</u>	<u>1,073,266</u>		<u>2,103,975</u>	<u>1,414,082</u>	

1. Decrease due to lower cost for worker's compensation insurance premium in the current year.

Bookstore Fund

	<u>Unaudited 2008-2009</u>	<u>Fiscal to Date August 31 2008</u>	<u>%</u>	<u>Original Budget 2009-2010</u>	<u>Fiscal to Date August 31 2009</u>	<u>%</u>
<i>Receipts</i>						
Other Local Sources	853,433	537,893	63.0%	899,427	547,122	60.8%
	<u>853,433</u>	<u>537,893</u>	<u>63.0%</u>	<u>899,427</u>	<u>547,122</u>	<u>60.8%</u>
<i>Expenditures</i>						
Support Svcs. - Other	850,404	457,881	53.8%	895,999	513,167	57.3%
	<u>850,404</u>	<u>457,881</u>	<u>53.8%</u>	<u>895,999</u>	<u>513,167</u>	<u>57.3%</u>
Change in Fund Balance	3,029	80,012		3,428	33,955	
Beginning Balance	<u>692,810</u>	<u>692,810</u>		<u>695,839</u>	<u>695,839</u>	
Ending Balance	<u>695,839</u>	<u>772,822</u>		<u>699,267</u>	<u>729,794</u>	

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
August 2009

Cafeteria Fund

	<u>Unaudited 2008-2009</u>	<u>Fiscal to Date August 31 2008</u>	<u>%</u>	<u>Original Budget 2009-2010</u>	<u>Fiscal to Date August 31 2009</u>	<u>%</u>
<i>Receipts</i>						
Other Local Sources	2,015,691	150,534	7.5%	2,084,204	122,465	5.9%
State Sources	15,198	1,754	11.5%	7,812	4,685	60.0%
Federal Sources	251,914	-	0.0%	249,266	-	0.0%
	<u>2,282,803</u>	<u>152,288</u>	<u>6.7%</u>	<u>2,341,282</u>	<u>127,150</u>	<u>5.4%</u>
<i>Expenditures</i>						
Support Svcs. - Admin.	2,297,317	62,958	2.7%	2,309,947	(13,152)	-0.6% 1
	<u>2,297,317</u>	<u>62,958</u>	<u>2.7%</u>	<u>2,309,947</u>	<u>(13,152)</u>	<u>-0.6%</u>
Change in Fund Balance	(14,514)	89,330		31,335	140,302	
Beginning Balance	<u>288,795</u>	<u>288,795</u>		<u>274,281</u>	<u>274,281</u>	
Ending Balance	<u>274,281</u>	<u>378,125</u>		<u>305,616</u>	<u>414,583</u>	

1. Negative expenditures relate to accruing food service worker salaries back to fiscal 2009 and receiving 2 significant rebates from vendors.

Operations and Maintenance Fund

	<u>Unaudited 2008-2009</u>	<u>Fiscal to Date August 31 2008</u>	<u>%</u>	<u>Original Budget 2009-2010</u>	<u>Fiscal to Date August 31 2009</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	5,135,149	20,194	0.4%	5,732,755	63,601	1.1%
Other Local Sources	1,509,893	394,586	26.1%	1,073,525	274,869	25.6%
Transfers	22,799	-	0.0%	48,480	-	0.0%
	<u>6,667,841</u>	<u>414,781</u>	<u>6.2%</u>	<u>6,854,760</u>	<u>338,470</u>	<u>4.9%</u>
<i>Expenditures</i>						
Support Svcs. - Admin.	6,227,164	846,655	13.6%	6,198,860	1,188,107	19.2% 1
	<u>6,227,164</u>	<u>846,655</u>	<u>13.6%</u>	<u>6,198,860</u>	<u>1,188,107</u>	<u>19.2%</u>
Change in Fund Balance	440,677	(431,875)		655,900	(849,637)	
Beginning Balance	<u>8,603,680</u>	<u>8,603,680</u>		<u>9,044,357</u>	<u>9,044,357</u>	
Ending Balance	<u>9,044,357</u>	<u>8,171,805</u>		<u>9,700,257</u>	<u>8,194,720</u>	

1. Increase from prior year due to combining Restricted Building fund with O&M fund.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
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Life Safety Fund

	Unaudited 2008-2009	Fiscal to Date August 31 2008	%	Original Budget 2009-2010	Fiscal to Date August 31 2009	%
<i>Receipts</i>						
Property Taxes	1,088,490	4,235	0.4%	1,734,662	13,192	0.8%
Other Local Sources	6,089	313	5.1%	3,045	411	13.5%
	<u>1,094,579</u>	<u>4,548</u>	<u>0.4%</u>	<u>1,737,707</u>	<u>13,603</u>	<u>0.8%</u>
<i>Expenditures</i>						
Support Svcs. - Business	427,713	-	0.0%	963,537	317,512	33.0% 1
Transfers	616,525	-	0.0%	618,263	-	0.0%
	<u>1,044,238</u>	<u>-</u>	<u>0.0%</u>	<u>1,581,800</u>	<u>317,512</u>	<u>20.1%</u>
Change in Fund Balance	50,342	4,548		155,907	(303,909)	
Beginning Balance	304,795	304,795		355,137	355,137	
Ending Balance	<u>355,137</u>	<u>309,343</u>		<u>511,044</u>	<u>51,228</u>	

1. Summer life safety projects were billed monthly rather than being billed completely at the end.

Bond and Interest Fund

	Unaudited 2008-2009	Fiscal to Date August 31 2008	%	Original Budget 2009-2010	Fiscal to Date August 31 2009	%
<i>Receipts</i>						
Property Taxes	2,922,267	9,308	0.3%	2,958,262	35,452	1.2%
Other Local Sources	22,799	3,375	14.8%	48,480	4,386	9.0%
Transfer	616,525	-	0.0%	618,263	-	0.0%
	<u>3,561,591</u>	<u>12,683</u>	<u>0.4%</u>	<u>3,625,005</u>	<u>39,838</u>	<u>1.1%</u>
<i>Expenditures</i>						
Debt Service	3,482,804	-	0.0%	3,482,174	-	0.0%
Transfers	22,799	-	0.0%	48,480	-	0.0%
	<u>3,505,603</u>	<u>-</u>	<u>0.0%</u>	<u>3,530,654</u>	<u>-</u>	<u>0.0%</u>
Change in Fund Balance	55,988	12,683		94,351	39,838	
Beginning Balance	2,412,901	2,412,901		2,468,889	2,468,889	
Ending Balance	<u>2,468,889</u>	<u>2,425,584</u>		<u>2,563,240</u>	<u>2,508,727</u>	

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
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Transportation Fund

	<u>Unaudited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2008</u>	<u>%</u>	<u>Original</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2009</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	828,502	2,759	0.3%	878,289	10,376	1.2%
Other Local Sources	24,237	2,606	10.8%	40,964	3,566	8.7%
State Sources	<u>728,472</u>	<u>205,499</u>	<u>28.2%</u>	<u>650,354</u>	<u>379,962</u>	<u>58.4%</u>
	1,581,211	210,865	13.3%	1,569,607	393,904	25.1%
<i>Expenditures</i>						
Support Svcs. - Business	<u>1,367,241</u>	<u>3,948</u>	<u>0.3%</u>	<u>1,488,837</u>	<u>33,909</u>	<u>2.3%</u> 1
	1,367,241	3,948	0.3%	1,488,837	33,909	2.3%
Change in Fund Balance	213,970	206,917		80,770	359,995	
Beginning Balance	<u>1,900,877</u>	<u>1,900,877</u>		<u>2,114,847</u>	<u>2,114,847</u>	
Ending Balance	<u>2,114,847</u>	<u>2,107,794</u>		<u>2,195,617</u>	<u>2,474,842</u>	

1. District replaced 2 of its vans in the current year.

Illinois Municipal Retirement/Social Security Fund

	<u>Unaudited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2008</u>	<u>%</u>	<u>Original</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2009</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	2,044,839	734	0.0%	2,209,285	25,397	1.1%
Other Local Sources	<u>89,867</u>	<u>7,728</u>	<u>8.6%</u>	<u>95,721</u>	<u>2,200</u>	<u>2.3%</u>
	2,134,706	8,462	0.4%	2,305,006	27,597	1.2%
<i>Expenditures</i>						
General Instruction	295,293	16,269	5.5%	364,875	6,225	1.7%
Special Education	190,401	11,224	5.9%	211,798	5,107	2.4%
Vocational Programs	19,569	856	4.4%	24,675	3,298	13.4%
Interscholastic Programs	120,653	11,002	9.1%	119,993	8,398	7.0%
Summer School	7,329	3,812	52.0%	808	5,064	626.7% 1
Drivers Education	4,865	-	0.0%	7,467	-	0.0%
Other Instructional	1,199	45	3.8%	1,021	-	0.0%
Support Svcs. - Pupil	336,739	22,821	6.8%	390,326	13,906	3.6%
Support Svcs. - Admin.	<u>866,120</u>	<u>136,078</u>	<u>15.7%</u>	<u>885,889</u>	<u>111,707</u>	<u>12.6%</u> 2
	1,842,167	202,109	11.0%	2,006,852	153,705	7.7%
Change in Fund Balance	292,539	(193,647)		298,154	(126,108)	
Beginning Balance	<u>1,031,102</u>	<u>1,031,102</u>		<u>1,323,641</u>	<u>1,323,641</u>	
Ending Balance	<u>1,323,641</u>	<u>837,455</u>		<u>1,621,795</u>	<u>1,197,533</u>	

1. Budget does not take into account IMRF benefits for summer school TA's. This will be amended in the spring.

2. Prior year numbers include an additional payroll as there were 3 payrolls in August 2008 and only 2 in August 2009.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
August 2009

Working Cash Fund

	Unaudited 2008-2009	Fiscal to Date August 31 2008	%	Original Budget 2009-2010	Fiscal to Date August 31 2009	%
<i>Receipts</i>						
Property Taxes	1,031,330	(676)	-0.1%	1,089,966	12,310	1.1%
Other Local Sources	62,643	5,966	9.5%	117,249	9,415	8.0%
	<u>1,093,973</u>	<u>5,290</u>	<u>0.5%</u>	<u>1,207,215</u>	<u>21,725</u>	<u>1.8%</u>
<i>Expenditures</i>						
Transfers	-	-	N/A	-	-	N/A
	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	1,093,973	5,290		1,207,215	21,725	
Beginning Balance	4,206,977	4,206,977		5,300,950	5,300,950	
Ending Balance	<u>5,300,950</u>	<u>4,212,267</u>		<u>6,508,165</u>	<u>5,322,675</u>	

Dental Self Insurance Fund

	Unaudited 2008-2009	Fiscal to Date August 31 2008	%	Original Budget 2009-2010	Fiscal to Date August 31 2009	%
<i>Receipts</i>						
Insurance Premiums	418,388	22,388	5.4%	453,053	24,251	5.4%
Other Local Sources	1,917	246	12.8%	2,000	294	14.7%
	<u>420,304</u>	<u>22,634</u>	<u>5.4%</u>	<u>455,053</u>	<u>24,545</u>	<u>5.4%</u>
<i>Expenditures</i>						
Staff Services	434,677	52,135	12.0%	453,053	34,822	7.7%
Change in Fund Balance	(14,372)	(29,501)		2,000	(10,277)	
Beginning Balance	157,772	157,772		143,400	143,400	
Ending Balance	<u>143,400</u>	<u>128,271</u>		<u>145,400</u>	<u>133,123</u>	

Medical Self Insurance Fund

	Unaudited 2008-2009	Fiscal to Date August 31 2008	%	Original Budget 2009-2010	Fiscal to Date August 31 2009	%
<i>Receipts</i>						
Insurance Premiums	4,178,002	688,101	16.5%	4,378,763	691,043	15.8%
Other Local Sources	20,467	1,967	9.6%	15,000	3,700	24.7%
	<u>4,198,469</u>	<u>690,069</u>	<u>16.4%</u>	<u>4,393,763</u>	<u>694,743</u>	<u>15.8%</u>
<i>Expenditures</i>						
Staff Services	3,404,305	307,042	9.0%	4,378,763	323,398	7.4%
Change in Fund Balance	794,164	383,027		15,000	371,345	
Beginning Balance	800,804	800,804		1,594,968	1,594,968	
Ending Balance	<u>1,594,968</u>	<u>1,183,831</u>		<u>1,609,968</u>	<u>1,966,313</u>	

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
August 2009

Self-Insurance Workers' Comp Fund

	<u>Unaudited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2008</u>	<u>%</u>	<u>Original</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>August 31</u> <u>2009</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	-	-	N/A	-	-	N/A
Other Local Sources	-	-	N/A	-	-	N/A
Transfers	-	-	N/A	-	-	N/A
	-	-		-	-	
<i>Expenditures</i>						
Staff Services	-	-	N/A	-	-	N/A
Change in Fund Balance	-	-		-	-	
Beginning Balance	15,857	15,857		15,857	15,857	
Ending Balance	15,857	15,857		15,857	15,857	

***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: October 13, 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 Report for August, 2009.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

The August, 2009 Treasurer's Reports, will be presented to the Board of Education for approval at the October 22, 2009, Board of Education meeting.

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

<u>Funds</u>	<u>Opening Cash Balance 07/01/09</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Adjustments to Cash (JE's)</u>	<u>Ending Cash Balance 07/31/09</u>	<u>% of Total</u>
10 Education	53,835,874.64	1,615,029.34	(2,832,882.03)	(297,820.85)	52,320,201.10	68.55%
14 Food Service	312,905.99	94,359.15	(23,205.76)	(19.71)	384,039.67	0.50%
15 Book Store	400,846.67	532,057.21	(520,577.77)	(154.00)	412,172.11	0.54%
Total - Education Fund	54,549,627.30	2,241,445.70	(3,376,665.56)	(297,994.56)	53,116,412.88	69.60%
20 Operations, Building & Maintenance	8,878,825.80	146,813.70	(1,066,259.63)	(46,508.91)	7,912,870.96	10.37%
30 Bond & Interest Fund	2,461,362.98	28,006.80	-	-	2,489,369.78	3.26%
40 Transportation Fund	1,959,669.70	198,572.57	(68,937.53)	-	2,089,304.74	2.74%
50 IMRF & SS Fund	1,281,329.14	19,383.88	(125,276.80)	-	1,175,436.22	1.54%
70 Working Cash	5,302,618.83	12,453.94	-	-	5,315,072.77	6.96%
80 Tort Immunity	1,461,606.72	28,645.50	(80,406.20)	(10.00)	1,409,836.02	1.85%
81 Dental Self Insurance	174,730.55	2,055.84	(34,821.78)	10,100.53	152,065.14	0.20%
82 Medical Self Insurance	2,090,714.69	12,098.40	(358,812.72)	334,428.41	2,078,428.78	2.72%
83 Workers' Comp Self Insurance	15,857.04	-	-	-	15,857.04	0.02%
84 Harris - PMA	365,035.93	23,706.97	(55,387.22)	(15.47)	333,340.21	0.44%
84 Park National	192,604.48	45,931.74	(49,156.88)	-	189,379.34	0.25%
Total - Activity Funds	557,640.41	69,638.71	(104,544.10)	(15.47)	522,719.55	0.68%
90 Fire Prevention & Safety	351,483.38	9,590.65	(317,512.41)	-	43,561.62	0.06%
Total - All Funds	\$ 79,085,466.54	\$ 2,768,705.69	\$ (5,533,236.73)	\$ -	\$ 76,320,935.50	100.00%

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
August 31, 2009

	<u>Account Balance</u>	<u>Treasurer's Control</u>	<u>% of Total</u>
Harris Bank Comingled Account (treas ofc.)			
Statement CTTO	302,046.33		
Less: Outstanding Checks	-		
Plus: Deposits in Transit	-		
Adjusted	<u>302,046.33</u>	302,046.33	0.40%
Park National Student Activity Account			
Statement Balance	204,089.75		
Less: Outstanding Checks	(15,160.41)		
Plus: Deposits in Transit	450.00		
Adjusted	<u>189,379.34</u>		0.25%
Harris ISDLAF Account (Liquid & Max)			
Statement Balance	76,713,830.63		
Less: Outstanding Checks	(1,009,188.68)		
Plus: Deposits in Transit	55,607.84		
Adjusted	<u>75,760,249.79</u>		99.27%
Park National Imprest Account			
Statement Balance	23,968.98		
Less: Outstanding Checks	(2,108.94)		
Plus: Deposits in Transit	-		
Adjusted	<u>21,860.04</u>		0.03%
Petty Cash	<u>7,400.00</u>		0.01%
Workers Compensation Escrow	<u>40,000.00</u>		0.05%
Total Cash and Investments	\$ 76,320,935.50	\$ 302,046.33	100.00%

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

Oak Park & River Forest High School District 200
Schedule of Investments
August 31, 2009

	Average Interest Rate *	Investment Value 08/31/09	% of Total	Prior Month % of Total
<u>By Financial Institution</u>				
Harris ISDLAF - Liquid MM	0.14%	3,050,340.22	3.96%	5.09%
Harris ISDLAF - Max MM	0.40%	5,472,490.41	7.11%	4.84%
Harris ISDLAF - CD's	2.53%	68,191,000.00	88.54%	89.69%
Harris - CTTO MM	*	302,046.33	0.39%	0.38%
Total All Investments by Institution		<u>77,015,876.96</u>	100.00%	100.00%

	Average Interest Rate *	Investment Value 08/31/09	% of Total	Prior Month % of Total
<u>By Investment Type</u>				
CD's	2.53%	68,191,000.00	88.54%	89.69%
Money Market	0.54%	8,824,876.96	11.46%	10.31%
Total All Investments by Type		<u>77,015,876.96</u>	100.00%	100.00%

	Average Interest Rate *	Investment Value 08/31/09	% of Total	Prior Month % of Total
<u>By Maturity Age</u>				
1 month	3.07%	18,700,000.00	24.28%	7.21%
2 months	2.78%	5,600,000.00	7.27%	23.66%
3 months	3.02%	10,285,500.00	13.36%	7.08%
4-6 months	1.84%	12,614,500.00	16.38%	24.54%
7-9 months	2.04%	10,000,000.00	12.98%	17.08%
10-12 months	3.52%	3,000,000.00	3.90%	3.80%
1 year +	1.42%	7,991,000.00	10.38%	6.31%
2 years +	0.00%	-	0.00%	0.00%
Mature on demand	0.54%	8,824,876.96	11.46%	10.31%
Total Investments		<u>77,015,876.96</u>	100.00%	100.00%