

OAK PARK AND RIVER FOREST HIGH SCHOOL
Finance Committee Meeting

AGENDA

June 15, 2010 - 7:30 a.m.
Board Room

- | | |
|--------------------------------------|------------------|
| 1. Minutes – May, 2010 | |
| 2. Construction Update | Robert Zummallen |
| 3. Athletic Uniforms Proposal | Tim Keeley |
| 4. Café Table Proposal | Tim Keeley |
| 5. Budget Cycle Timeline | Information |
| 6. FY 11 Preliminary Budget | Cheryl Witham |
| 7. Property & Liability Ins. Renewal | Cheryl Witham |
| 8. Worker's Compensation Renewal | Cheryl Witham |
| 9. Monthly Financial Reports | Cheryl Witham |
| 10. Treasurer's Report | Cheryl Witham |

Finance Committee Members
Chair: John C. Allen IV

Board of Education
DLT
Jim Hunter – FSEC Chair

FINANCE COMMITTEE

BOARD REPORTS				
July, 2010	August, 2010	September, 2010	October, 2010	
	Tentative Budget 2010 - 2011	Ed Red - Erika Lindley	2010 Audit	
		Residency Report and Policy/Procedures	Levy Timeline	
		Workers Comp History	Wellness Update	
		2010 - 2011 Budget Approval	FY 2009 Audit Report	
			Books & Fees Report	
			Insurance Renewals	
November, 2010	December, 2010	January, 2010	February, 2010	
Preliminary 2010 Levy	2010 Levy	Authority to Commence Amend. Budget 09/10	Student Fees 10/11	
RFP Superintendents Search		Authority to Commence 10/11 Budget Prep	Fall Athletic Uniform Bid	
		Contracts of \$10,000 - \$25,000 Report	PTAB Resolution	
		Coaches Stipends vs Activity Funds	Refuse Contract	
March, 2010	April, 2010	May, 2010	June, 2010	
Athletic Training RFP	Amended Budget Approval	Prevailing wage	FY 11 Preliminary Budget	
Authorization to Commence 2010 Audit	Collaboration of Early Childhood	Resolution to transfer funds	Property & Liability Ins Renewal	
Amended Budget	Triton Contract	Contracts for FY 10 - 11	Workers Comp Renewal	
Food Service Rollover Bids	Division FTE	Thrive Services	Athletic Uniforms	
Photography RFP	5 Year Plan	Towel Service Bid		
PaperBid	Oak Park Youth Township	Wellness Report		
		Food Service lunch prices 10 - 11		
Every Meeting:				
Minutes				
Financial Reports				
Treasurer's Report				

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

FINANCE COMMITTEE MEETING

Tuesday, May 18, 2010

A Finance Committee meeting was held on Tuesday, May 18, 2010. Chair Allen called the meeting to order at 8:35 a.m. in the Board Room. Committee members present were John C. Allen, IV, Jacques A. Conway, 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; Cheryl L. Witham, Chief Financial Officer; and Gail Kalmerton, Executive Assistant/Clerk of the Board.

Visitors included Doug Wiley, OPRFHS Supervisor of Finance; James Paul Hunter, OPRFHS Faculty Senate Executive Committee Chair; Tim Keeley, Purchasing Coordinator; Micheline Piekarski, Director of Food Service; Robert Zummallen, Director of Buildings and Grounds; Pat Cermak and James Nagel of Wight and Company, and Terry Dean of the *Wednesday Journal*.

Approval of April 20, 2010 Finance Committee Minutes

It was the consensus of the Finance Committee members to accept the minutes of the April 20, 2010 Finance Committee meeting, as presented.

Construction Update

Mr. Nagle of Wight & Company informed the Finance Committee members that 1) demolition in the basement had begun; 2) work in the attic in advance of the HVAC work had begun; 3) the controls contractor was running the wiring; and 4) the tuckpointing had begun. Working with Mr. Zummallen and the Principal, Wight & Company was trying to insure that the school day is not interrupted. The District will take delivery of the new boiler and the HVAC boxes. The week before graduation the East Pool will be drained. The day after graduation, further demolition will occur.

Mr. Nagle reported that Wight & Company had been updating the estimate for future years. The Life Safety estimate is trending closely to what was estimated previously. The Operations and Maintenance Fund is trending higher.

Food Service Contracts

It was the consensus of the Finance Committee members to recommend that the Board of Education approve the recommendation to approve Upstate Farms at its regular May Board of Education meeting.

Bread

It was the consensus of the Finance Committee members to recommend that the Board of Education approve the recommendation to award the Bread Bid to Sara Lee and Alpha Baking at its regular May Board of Education meeting. Ms. Piekarski noted that only one

company carried all 37 products, and thus the recommendation was awarded to Sara Lee and Alpha Baking.

Food Service Price Increase

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While Ms. Piekarski has attempted to survey students about the changes to the food selection offered, making contact with them had been difficult. However, she will attempt to work with the newly elected Student Council public relations representative.

Security Camera Bids

It was the consensus of the Finance Committee members to award the Security Cameras contract to Simplex-Grinnell at its regular May Board of Education meeting as presented. This bid is for 33 new interior and external cameras. This price includes the DVR, the cameras, and their installation. Ms. Bishop works with staff members to locate the areas to install the cameras.

Towel Contract Renewal

It was the consensus of the Finance Committee members to recommend that the Board of Education approve the one-year contract extension with National School Towel Service for the 2010-11 school year at its regular May Board of Education meeting.

Security Services

It was the consensus of the Finance Committee members to recommend that the Board of Education award the Security Services Contract to Diamond Detective Agency at its regular May Board of Education meeting. This firm will provide evening and weekend building security services. Two security guards will rotate through on nights and weekends. Mr. Zummallen provided the names of the people working in these positions now to the new company with the recommendation that they continue.

Fine Arts Program (GSA) Contract

It was the consensus of the Finance Committee members to recommend that the Board of Education approve the five-year agreement for the allocation of New Deal Artworks at its regular May Board of Education meeting. This agreement had come before the Board of Education previously. The GSA now wants to have a five-year agreement, rather than a ten-year agreement, so that there are more frequent checks. All artwork is insured at a minimal cost to the District.

Emergency Preparedness Contract with Village of Oak Park

Dr. Weninger noted that the Board of Education would be presented with three agreements with the Village of Oak Park on Emergency Preparedness for approval at the regular May meeting, a process that had not occurred previously. Legal counsel reviewed them and made suggested changes.

Board of Education Budget

Referencing the document in the packet, Ms. Witham reported that she had met with Ms. McCormack and Ms. Patchak-Layman to review the Board of Education budget.

Referring to a \$35,000 line item for special projects, Ms. McCormack noted that she disagreed with having funds earmarked for general special projects as she felt it incumbent for the Board of Education to have specific plans and to budget for them. Her interest in reviewing the budget was that in legal fees, e.g., alternative counsel fees, etc.

Ms. Patchak-Layman noted that her purpose in wanting money set aside for special projects was because of the example that occurred last year. The Board of Education agreed upon goals with dollar amounts attached to them and as such, the budget had to be reworked. Yesterday, a discussion about pursuing diversity training as part of the Board of Education goals occurred which a cost of approximately \$8,000. The dollars for this are not allocated and she did not consider this a special project.

Ms. Witham explained that because of the timeline in the budgeting process, it is difficult to add new items to the budget this late in the process as students are registered, room utilization has been set, new teachers have been hired, and the Board of Education has approved construction projects, equipment and services. She suggested implementing a process the following year. Ms. McCormack suggested developing 18-month goals in the fall. Ms. Patchak-Layman reported that at the Instruction Committee the previous day, a new project, Project Lead The Way (PLTW), was presented which included monies for equipment and staff training. Ms. Witham responded that this program has future costs. Mr. Prale has stated that there is some staff development money budgeted and money would be coming from a DVR Grant, making this program revenue neutral. More conversation will need to occur in the future about the facilities.

Ms. Patchak-Layman continued that if the Board of Education wants to pilot any of its goals or supplement something, funds should be available to do that. The Baldrige Assessment Process is one area in which the District found dollars to pay for that contract. Items may also arise from the Citizens' Council Forum on Substance Abuse that might cost the school money. Ms. Witham explained that the results of the forum would not be known until after June and then all the taxing bodies will be asked to assist. If nothing was included in the budget, it would have to be amended.

Dr. Weninger added that if the Board of Education set aside \$100,000 for requests, it would have to be disciplined in turning away requests to fund different things. Approximately \$158,000 of requests has not yet found a place in the budget. Ms. Patchak-Layman asked whether salaries were impacted by the \$158,000, as the Board of Education has approved lots of increases in salaries. Were the salaries being held separately and thus not touchable in terms of coming up with the \$158,000? Ms. Witham explained that the contractual obligations were separate from the budget and there were actual savings in administrative salaries over last year. The District reviewed all of the savings due to decreased costs for administrative salaries and found monies for the ISS coordinator and the RtI position, etc. The significant savings in salaries has already been reallocated. Dr. Weninger added that replacement of the World Languages Lab has been

requested, an instructional tool which becomes a priority. Mr. Allen suggested that everyone was making good points, but they needed to face reality. The State of Illinois is taking money away from schools. OPRFHS's class size guidelines have added two more FTE. While class size is important, is it more important than the World Language Lab?

Mr. Finnegan felt it was important for the Board of Education to lead the way in fiscal responsibility, even in its own budget. He did not want to identify a specific figure but asked what was done when things are authorized outside of the budget's scope, i.e., the superintendent's search. He preferred scrutinizing additional expenditures and he suggested adding the diversity training to the budget. He did understand Ms. Patchak-Layman's point. Ms. McCormack preferred allotting funds for the diversity training only. Ms. Patchak-Layman suggested eliminating some of the dues and fees, IASB, etc., and cutting back on the food budget. Dr. Lee suggested allotting \$17,500 as a token measure. Dr. Millard suggested removing the \$35,000 but allocate funds for the Beyond Diversity Training for Board of Education members and administrators and discussing with the new superintendent the worthiness of memberships in IASB and ED RED. Mr. Conway suggested leaving the \$35,000 as proposed. Mr. Allen felt the money for the goals would come out of the sub-development groups, e.g., the Division Heads, etc. He did not support a \$35,000 line item, although he would support the diversity training.

It was the consensus of the Committee members to include a line item of \$12,000 for the Beyond Diversity Training.

Ms. Patchak-Layman reported that a new budget process is being developed by the Finance Advisory Committee and that should have an impact on the budget process.

Approval of Thrive Counseling Center Contracts

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the contracts with Thrive Counseling Center at its regular May Board of Education meeting under the Consent portion of the agenda.

Approval of Prevailing Wage Resolution

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the Prevailing Wage Resolution at its regular May Board of Education meeting as presented under the Finance portion of the agenda.

Approval of Resolution to Transfer Funds

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Approval of Resolution for Bond Recordkeeping Policy

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the Resolution for Bond Recordkeeping Policy as presented at its regular May Board of Education meeting under the Consent portion of the agenda. It

was noted that the Bond Counsel was satisfied with a resolution and not an actual Board of Education policy.

Monthly Financial Report

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the Monthly Financial Report at its regular May 27 Board of Education meeting.

Treasurer's Report

It was the consensus of the Finance Committee members to recommend to the Board of Education that it approve the Treasurer's Report at its regular May 27 Board of Education meeting.

Adjournment

The Finance Committee adjourned 9:49 a.m.

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Adjournment

The Finance Committee adjourned 9:49 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: June 11, 2010
RE: Construction update.

BACKGROUND

Attached is the construction update for the week ending June 11th, 2010

SUMMARY OF FINDINGS

Projects are listed on attachment

RECOMMENDATIONS

No recommendations needed

CONSTRUCTION UPDATE FOR THE BOARD OF EDUCATION

SUMMER 2010

Science Labs and Science office

Demolition of Rooms 126,128,172,173 and 119 began on Monday June 14th.

HVAC

The old XG8 and XG9 units that were in the basement have been demolished, removed and recycled. New electronic controls have been installed in most of the classrooms that will receive new VAV and the 33 classrooms that will receive air conditioning. Demolition in the north attic for the new fan units to replace units 8,9 and 10 have begun.

Masonry

80% of the tuck pointing has been completed on the south end of the building. Some of the old brick that was badly cracked has been replaced.

Swimming Pools

The west pool has been emptied, scaffolding is being set up preparing to replace broken ceiling tiles and install protective netting. Engineers will check drains and sumps to determine our compliance with the Virginia Baker act and new IDPH regulations.

Hot Water Boilers

The brick walls for the hot water boilers are being laid. Preliminary electrical work has been completed. Hot water boilers will provide hot water to the pools and showers on the south end of the building

New Ceilings and Lights

Demolition has begun in the classrooms that will receive new VAV boxes, ceilings and lights.

TV Studio

Asbestos and flooring has been removed and room is ready for carpet.

***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: June 15, 2010
RE: Construction Update

BACKGROUND

Attached is the spread sheet for proposed construction projects as approved by the Facilities Committee for the 2011-2012 fiscal years. Also attached is an undated cost spread sheet for projects that are under consideration for 2012-2013 and 2013-2014.

SUMMARY OF FINDINGS

Projects listed on the 2011-2012 fiscal year spread sheet have been reorganized to fit into the projected budget. The Facility Committee has not yet reorganized the future projects into any priority. The life safety projects will need to be completed by summer of 2012.

RECOMMENDATIONS

The Facilities Committee recommended 2011-2012 projects will be presented to the Board of Education for approval at the regular June meeting.

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

Revised 5/28/10 rz

Line #	Year	Description	Type of work (maintenance, renovation, new construction, safety, life grade, project management)	Division	Fund (O & M, Life Safety, Total Indirects)	May 28, 2010 Revision Line item pricing includes A/E fees, General Conditions and CM fees			
						FY2011/2012	FY2012/2013	FY2013/2014	Comments and Clarifications
48	2011-2012	Press Box renovation, Handed Booth and Fencing	Maintenance		O&M	\$ 60,000.00			Pricing reflects replacement in kind for press box. No allowance included for ticket booths or fencing. No elevator included.
2	Moved to 2011	Code upgrades Elevator new building - from 2010	Maintenance		O&M	\$ 84,000.00			Pricing based on quote received by OPRF.
51	2011-2012	Upgrade electrical service to the main building from Com Ed vault	Maintenance		O&M	\$ 70,000.00			Includes 800A, 480v for one new chiller at roof. Must be completed prior to 51A being completed.
52	2011-2012	LS Item A-18 375,374,184,212,273,340,396,421 asbestos tile worn needs replaced. Replace with Frittile.	Life Safety		LS	\$ 140,000.00			Does not include rooms 173/174 which were completed in 2010. Assumes 25% floor fill- 9,000 sf tile.
53	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	\$ 343,000.00			Corelite pendants in classrooms; recessed indirect lights in corridors; new diffusers.
53A	2011-2012	New HVAC to rooms: 419A, 420, 421, 423, 424, 425, 425A,	Maintenance		O&M	\$ 177,000.00			Need scope description and estimate.
54	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	\$ 141,000.00			Corelite pendants in classrooms; recessed indirect lights in corridors; new diffusers.
55	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	\$ 72,000.00			Corelite pendants in classrooms; recessed indirect lights in corridors; new diffusers.
56-2011	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 - (mains that support 2012 bathroom work)	Life Safety		LS	\$ 216,000.00			Budgeted for \$180K per year for 5 years plus fees and GC's. Need to define scope for each year to be within budget parameters.
57	2011-2012	LS ITEM P-6: (phase 2)-replace-sanitary-drains-@-1907-1924 (phase 2)-replace 3rd-and-4th-floor) Replace 8" waste on DP2.1 and P2.1 excluded from 2010 work	Life Safety		LS	\$ 48,000.00			Drains at loading dock; pricing based on actual field camera results.
58	2011-2012	2nd floor corridor Asbestos abatement to Frittilite. 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	\$ 188,000.00			
71A	2011-2012	LS Item A-20 1967 addition 3rd floor corridor ceilings and lights. HALF EACH YEAR	Life Safety		LS	\$ 90,500.00			Do in combination with Item 59A
61	2011-2012	Air handlers 4, #2, 3, 4 and 53	Maintenance		O&M	\$ 847,000.00			Pricing based on bids from 2010.
63	2011-2012	LS Item A-19 2nd floor hallways, 67 addition Ceilings and lights	Life Safety		LS	\$ 651,000.00			Includes 41,000 SF
		Sub-total				\$ 3,127,500.00			
		Contingency (use 10%)				\$ 312,750.00			
	2011-2012	Total				\$ 3,440,250.00			
		Total LS				\$ 1,871,650.00			
		Total O & M				\$ 1,568,600.00			

May 28 Revision			
Total	Life Safety	O&M	
\$ 3,440,250	\$ 1,871,650	\$ 1,568,600	
\$ 3,440,250	\$ 1,871,650	\$ 1,568,600	

FY 2011/2012	
TOTAL	

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 reseat 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	Maintenance agreement for camera and replacements	Upgrade		Tort		\$ 18,000.00
3	2010-2011	Cameras	Instructional	Safety & Support	Tort		\$ 50,000.00

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.
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2	2010-2011	Maintenance agreement for camera and replacements	Upgrade		Tort		\$ 18,000.00
3	2010-2011	Cameras	Instructional	Safety & Support	Tort		\$ 50,000.00

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

Revised 5/28/2017r

Line #	Year	Description	Type of work (addition, replacement, life safety, upgrade, project, etc.)	Division	Fund	February 19 Update				May 14, 2018 Revision			
						FY2011/2012	FY2012/2013	FY2013/2014	FY2014/2015	FY2015/2016	FY2016/2017	FY2017/2018	FY2018/2019
48	2011-2012	Press Box renovation, Ticket Booth and Seating	Maintenance		O&M	\$ 100,000.00				\$ 60,000.00			
7	Moved to 2013	Code upgrade Elevator new building - from 2010	Maintenance		O&M					\$ 84,000.00			
51	2011-2012	Upgrade electrical service to the main building from Com Ed vault	Maintenance		O&M	\$ 70,000.00				\$ 70,000.00			
52	2011-2012	LS Item A-18 323-554-184-232-273-340-396-423 asbestos tile worn needs repaired. Replace with FRITILE.	Life Safety		LS	\$ 134,400.00				\$ 140,000.00			
53	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				\$ 843,000.00			
53A	2011-2012	New HVAC to rooms: 419A, 420, 421, 423, 424, 425, 425A,	Maintenance		O&M					\$ 177,000.00			
54	2011-2012	LS ITEM A-11: All 2nd floor rooms that need ceiling and light replacement. Locations: Rooms 300, 310, 311, 313, 315, 320, 330, 331, 333, 335, 337.	Life Safety		LS	\$ 124,200.00				\$ 141,000.00			
55	2011-2012	LS ITEM A-12: All 2nd floor rooms that need ceiling and light replacement. Locations: Rooms 220, 230, 231, 233, 235, 238.	Life Safety		LS	\$ 51,000.00				\$ 72,000.00			
56-2011	2011-2012	LS ITEM S-P-5.1, P-5.2, P-5.3, P-5.4 (phase 2): 1907-1902 building - replace domestic hot water piping - (rooms that support 2012 bathroom work)	Life Safety		LS	\$ 400,000.00				\$ 216,000.00			
57	2011-2012	LS ITEM P-6: (phase-2)-replace-sambony-dance-@-1007-1024-(phase-2)-replace-2nd-and-4th-floors) Replace 8" waste on DP2.1 and P2.1 excluded from 2010 work	Life Safety		LS	\$ 180,000.00				\$ 48,000.00			
58	2011-2012	2nd floor corridor Asbestos abatement to Frittile. Location: 2nd floor - East-West corridor in 1907 Building North-South corridor from Room 220 - 239, North-South corridor from Room 215 - Stairs.	Maintenance		O&M	\$ 125,800.00				\$ 188,000.00			
71A	2011-2012	LS Item A-20 1907 addition 3rd floor corridor ceilings and lights. HALF EACH YEAR.	Life Safety		LS	\$ 67,500.00				\$ 90,500.00			
61	2011-2012	Air handlers 4, #2, 3, 4 and 53	Maintenance		O&M	\$ 360,000.00				\$ 847,000.00			
68	2011-2012	LS Item A-19 2nd floor hallway, 67 addition Ceilings and lights	Life Safety		LS	\$ 157,000.00				\$ 651,000.00			
		Sub-total				\$ 2,055,300.00				\$ 3,127,500.00			
		Contingency (use 10%)				\$ 205,530.00				\$ 312,750.00			
60	2012-2012	Total				\$ 2,260,830.00				\$ 3,440,250.00			
		Total LS				\$ 1,595,200.00				\$ 2,471,450.00			
		Total O&M				\$ 725,630.00				\$ 1,168,800.00			
70	2012-2013	LS ITEM A-13: All 1st floor rooms that need ceiling and light replacement. Locations: Rooms 110, 161, 165, 166, 168A	Life Safety		LS		\$ 51,000.00				\$ 187,000.00		

Revised 5/28/2010rz

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

Revised 5/28/2017r

Line #	Year	Description	Type of work (Maintenance, Instructional, Life Safety, etc.)	Division	Find (If applicable, include the location)	February 19 Update			May 14, 2015 Revision Life Item pricing includes M/E fees, General Conditions and O&M fees		
						FY2011/2012	FY2012/2013	FY2013/2014	FY2011/2012	FY2012/2013	FY2013/2014
86	2012-2013	Photo 65 - MM: Tuck point south side of stadium	*Maintenance		O&M		\$ 182,000.00		\$ 232,000.00		
87	2012-2013	Photo 69 - MM: Tuckpoint West side of stadium	*Maintenance		O&M		\$ 7,500.00		\$ 10,000.00		
88	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		\$ 23,000.00		
89	2012-2013	US ITEM 4-13-401: All floor rooms that need ceiling and light replacement.	Life Safety		LS		\$ 51,000.00		Included		
90	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		\$ 140,000.00		
		Subtotal					\$ 3,047,875.00		\$ 4,654,000.00		
		Contingency (use 10%)					\$ 304,787.50		\$ 465,400.00		
2012-2013		Total					\$ 3,442,662.50		\$ 5,119,400.00		
2013-2014		Total					\$ 3,666,930.00		\$ 5,853,700.00		
2014-2015		Total					\$ 3,912,332.50		\$ 6,667,000.00		
97	2013-2014	Athletic Area (Need description)	Instructional		O&M			\$ 1,000,000.00		\$ 1,000,000.00	No specific information available to confirm scope or estimate. Design to budget.
98	2013-2014	Air Handlers 4: X1, X2, X3 and X610	*Maintenance		O&M			\$ 300,000.00		\$ 995,700.00	Need to identify scope.
99	2013-2014	US ITEM 5 P-5.1, P-5.2, P-5.3, P-5.4 (phase 2): 1307-1962 building - replace domestic hot water piping	Life Safety		LS			\$ 400,000.00		\$ 237,600.00	Budgeted for \$180K per year for 5 years plus fees and GC's. Need to define scope for each year to be within budget parameters. Includes 10% escalation.
100	2013-2014	Renovate bathrooms in main building, south gang toilet rooms	Maintenance		O&M					\$ 808,000.00	Based on alternate pricing from 2010 plus escalation.
101	2013-2014	North Wing Conversion: Library renovation, 194-195-196 to science rooms; replace new air handler with this project will take care of domestic hot water piping and drycrete heat & AC)	Maintenance		O&M			\$ 2,800,000.00		\$ 3,000,000.00	Limited information from faculty. Design has not yet been developed. We must design to this budget. No chiller included. Also requires item #51 being completed.
102	2013-2014	Photo 44 - MM (Masonry Maintenance): Remove existing glass block and install	*Maintenance		O&M			\$ 36,000.00		\$ 48,000.00	
103	2013-2014	Photo 48 - MM: Replace glass block windows	*Maintenance		O&M			\$ 15,300.00		\$ 21,000.00	
104	2013-2014	Photo 50 - MM: Remove and replace glass block windows	*Maintenance		O&M			\$ 54,900.00		\$ 74,000.00	
105	2013-2014	Photo 12-23 - 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		\$ 213,000.00	
106	2013-2014	Photo 55 - MM: Remove and replace glass block	*Maintenance		O&M			\$ 44,100.00		\$ 60,000.00	
107	2013-2014	Photo 56 - MM: Remove and replace glass block	*Maintenance		O&M			\$ 36,000.00		\$ 48,000.00	
108	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		\$ 43,000.00	

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

Revised 5/28/2010r2

Line #	Year	Description	Type of work (reference to project number, location, unit, by grade, project management)	Division	Fund (0-4 for state, 5-9 for local)	February 19 Update			May/24, 2010 Revision Line Item Pricing Includes A/E Fee, General Conditions and Cont. Fee		
						FY2011/2012	FY2012/2013	FY2013/2014	FY2011/2012	FY2012/2013	FY2013/2014
106	2013-2014	Photo 11 - MM: Grind out and remove existing mortar from masonry joints and re-point w/ new mortar	*Maintenance		O&M			\$ 110,000.00			\$ 145,000.00
107	2013-2014	Photo 13 - MM: Remove existing caulking and backer rod and install new backer rod and sealant	*Maintenance		O&M			\$ 8,250.00			\$ 11,000.00
108	2013-2014	Photo 15 - MM: Grind out existing masonry joints and re-point w/ new mortar. Remove existing caulk from all stone and install new backer rod and sealant.	*Maintenance		O&M			\$ 106,000.00			\$ 146,000.00
109	2013-2014	Photo 33 - MM: Remove broken stone and replace w/ new	*Maintenance		O&M			\$ 5,000.00			\$ 7,000.00
110	2013-2014	Photo 32 - MM: Remove and replace glass block outside girls swimming pool	*Maintenance		O&M			\$ 27,000.00			\$ 36,000.00
111	2013-2014	Photo 33 - MM: Remove and replace glass block	*Maintenance		O&M			\$ 54,000.00			\$ 73,000.00
112	2013-2014	Photos 36-37 - MM: Remove existing mortar from joints and install new mortar. Remove existing caulk and backer rod from existing stone and install new backer rod and sealant.	*Maintenance		O&M			\$ 19,600.00			\$ 26,000.00
113	2013-2014	Photo 45-47 - MM: Grind out existing masonry joints and re-point w/ new mortar. Remove existing caulk from all stone and install new border rod and sealant.	*Maintenance		O&M			\$ 44,000.00			\$ 59,000.00
114		Subtotal						\$ 4,412,150.00			\$ 6,747,300.00
115		Contingency (est. 10%)						\$ 441,215.00			\$ 674,730.00
Total								\$ 4,853,365.00			\$ 7,422,030.00
Total S								\$ 440,000.00			\$ 561,340.00
Total O&M								\$ 4,413,365.00			\$ 6,860,690.00

	February 19 Update				May/24 Revision			
	Total	Lift Safety	O&M		Total	Lift Safety	O&M	
FY 2010/2011	\$ 5,093,595	\$ 2,481,376	\$ 2,612,220		\$ 7,167,625	\$ 2,219,376	\$ 4,947,749	
FY 2011/2012	\$ 2,260,830	\$ 1,539,670	\$ 721,160		\$ 3,440,250	\$ 1,871,650	\$ 1,568,600	
FY 2012/2013	\$ 3,682,663	\$ 1,870,330	\$ 1,812,333		\$ 5,119,400	\$ 1,558,700	\$ 3,560,700	
FY 2013/2014	\$ 4,804,965	\$ 460,000	\$ 4,344,965		\$ 7,422,030	\$ 261,360	\$ 7,160,670	
TOTAL	\$ 15,842,053	\$ 6,331,376	\$ 9,510,677		\$ 23,149,305	\$ 5,911,586	\$ 17,237,719	

Oak Park and River Forest High School District 200

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

TO: Board of Education
FROM: John Stelzer/Tim Keeley
DATE: June 15, 2010
RE: Executive Bid Summary for spring 2011 Athletic Uniforms

BACKGROUND

On June 2, 2010, bids were solicited for spring athletic uniforms. Items in this bid include Drill Team warm-ups, Boy's Track singlets and Girl's Track warm-ups. Team uniforms are on a revolving 4-year replacement schedule that will allow for 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 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.

Any vendor that proposed a deviation from the Athletic Director's written product specifications was required to supply a physical sample of the alternative product.

SUMMARY OF FINDINGS

Responses to the solicitation were received from three vendors: Boathouse Sports, Hildebrand Sports, Riddell, and Salkeld Sports. Riddell sent back a response of "No bid." Results are as follows:

<u>GENERAL REQUIREMENTS</u>	<u>Boathouse</u>	<u>Hildebrand</u>	<u>Salkeld</u>
SIGNED PRICE SHEET	YES	YES	YES
REFERENCES PROVIDED	YES	YES	YES
NON-COLLUSION AFFIDAVIT	YES	YES	YES
PROJECT QUALIFICATION FORM	YES	YES	YES

<u>PRICING</u>	<u>Boathouse</u>	<u>Hildebrand</u>	<u>Salkeld</u>
DRILL TEAM WARM-UPS	\$ 2,950.00	\$ 1,993.75(A)	\$ 2,125.00
BOYS TRACK SINGLETS	\$ 2,152.00(B)	\$ 1,036.00(C)	\$ 2,236.00
GIRLS TRACK WARM-UPS	\$ 2,900.00	\$ 2,100.00(D)	NO BID

(A) Required style not available (piping on pants).

(B) Sample not submitted, cannot consider per bid specifications.

(C) Material too thin for rigors of team use.

(D) Required style not available (mesh lining), product not available in women's sizes.

Oak Park and River Forest High School District 200

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

- DRILL TEAM WARM-UPS - The apparent low-bidder, Hildebrand Sports, provided samples of the product that they quoted. The Athletic Director found them to not be comparable to the specified product. Additionally, Hildebrand was not able to provide substantial reference information that would affirm the long-term quality of the particular brand utilized in their proposal (Tonix Teamware).
- BOY'S TRACK SINGLETS - The apparent low-bidder, Hildebrand Sports, provided samples of the product that they quoted. The Athletic Director found the material to be too thin to meet the functional and longevity needs of the team.
- GIRL'S TRACK WARM-UPS - The apparent low-bidder, Hildebrand Sports, provided samples of the product that they quoted. The Athletic Director noted that the product is not sized as a women's-specific item and does not come with a mesh liner as specified in the bid. Additionally, Hildebrand was not able to provide substantial reference information that would affirm the long-term quality of the particular brand utilized in their proposal (Tonix Teamware).

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

To award the bid for the Drill Team warm-ups and the Boy's Track singlets to Salkeld Sports and to award the Girl's Track warm-up bid to Boathouse Sports at the June 24th regular scheduled meeting.

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: June 15, 2010

RE: Executive Summary for Cafeteria Table Bid

BACKGROUND

On June 8, 2010, bids were solicited for the purchase of new cafeteria tables. Quality of materials and design as well as product features were specifically chosen to best suit the needs of our cafeteria in terms of functionality and ease of use both from a user and custodial perspective.

For this, Robert Zummallen, Director of Buildings and Grounds specified the Sico-brand BY-6 table as the base product, with the intent to consider comparable substitutes. To ensure compliance with District needs, vendors that wished to deviate from the Sico model table were required to submit full product specifications in advance of the bid opening. A list of approved alternates would then be published.

SUMMARY OF FINDINGS

Alternate product specifications were received from four vendors, two of which proposed a table manufactured by Palmer-Hamilton, which was determined to be an acceptable alternative to the Sico-brand table. The other two models did not meet the requirements of the bid specifications.

Bids were received from two vendors, School Specialty and Lowery McDonnell Company. School Specialty is the authorized Sico dealer in our area. Lowery McDonnell Company is one of two authorized distributors in our area for Parker-Hamilton. The other distributor, Larson Company, was contacted and a bid packet provided to their firm. Larson did not bid.

Results are as follows:

<u>GENERAL REQUIREMENTS</u>	<u>Lowery McDonnell</u>	<u>School Specialty</u>
SIGNED PRICE SHEET	YES	YES
REFERENCES PROVIDED	YES	YES
NON-COLLUSION AFFIDAVIT	YES	YES
PROJECT QUALIFICATION FORM	YES	YES
<u>PRICING</u>	<u>Lowery McDonnell</u>	<u>School Specialty</u>
SICO BY-6 (CHROME FINISH)		\$ 73,828.28
PARKER-HAMILTON 61T (CHROME FINISH)	\$ 66,300.00	
PARKER-HAMILTON 61T (POWDER COAT FINISH)	\$ <u>63,240.00</u>	

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

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

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

To recommend that the Board of Education award the bid to Lowery McDonnell for the powder-coated version of the Parker-Hamilton 61T table, the lowest responsible bid at the June 15th Special Board of Education Meeting.

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: June 15, 2010

RE: Budget Cycle Timeline

BACKGROUND

The Budget Cycle Timeline has been updated due to calendar changes.

SUMMARY OF FINDINGS

June 11	Preliminary Budget sent to Board of Education (Finance Committee Packet)	Cheryl Witham
June 15	Presentation of Preliminary Budget to BOE Finance Committee	Cheryl Witham
	Tentative Budget sent to BOE	Cheryl Witham
August 13		
	Presentation of Tentative Budget	Cheryl Witham
August 17	Approval to put on display for 30 days	
	Tentative Budget on Public Display	Pam Jansen
August 18		
	Public Hearing for 2010 - 2011 Final Budget	Cheryl Witham
September 23		
	2010 – 2011 Final Budget Presented for Adoption	Board of Education
September 23		

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: June 15, 2010

RE: Property and Casualty Liability Insurance Renewal

BACKGROUND

COLLECTIVE LIABILITY INSURANCE COOPERATIVE (CLIC)

The District has participated in the CLIC fund for the past twenty years. The Cooperative has been in existence for twenty-eight years. This cooperative consists of 165 school districts. Arthur J. Gallagher Risk Management Services, Inc. administrates the cooperative and bids the insurance renewal every year.

SUMMARY OF FINDINGS

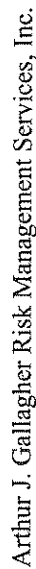
The total premium for property, liability and student accident insurance will increase from **\$246,942 for FY 2010 to \$268,563 in FY 2011. This is an 8.76% increase in premium.**

The closeout of School Board Legal claims for years 2002/2003, 2003/3004 and 2004/2005 has made available a surplus in this account. The return of surplus funds was reviewed by the CLIC Executive Committee and approved at their May 26, 2010 CLIC Executive Committee Meeting. The amount due to OPRFHS District is \$8,485.43. This will be distributed by check in August.

We have included a list of the policy coverage and limits, premium and self-insured structure and a listing of the carriers. All insurance carriers have an A.M. Best rating of A or better.

RECOMMENDATIONS

The administration recommends that the Board of Education approve the July 1, 2010 Property and Casualty Liability Insurance renewal with CLIC at the June 24th meeting.



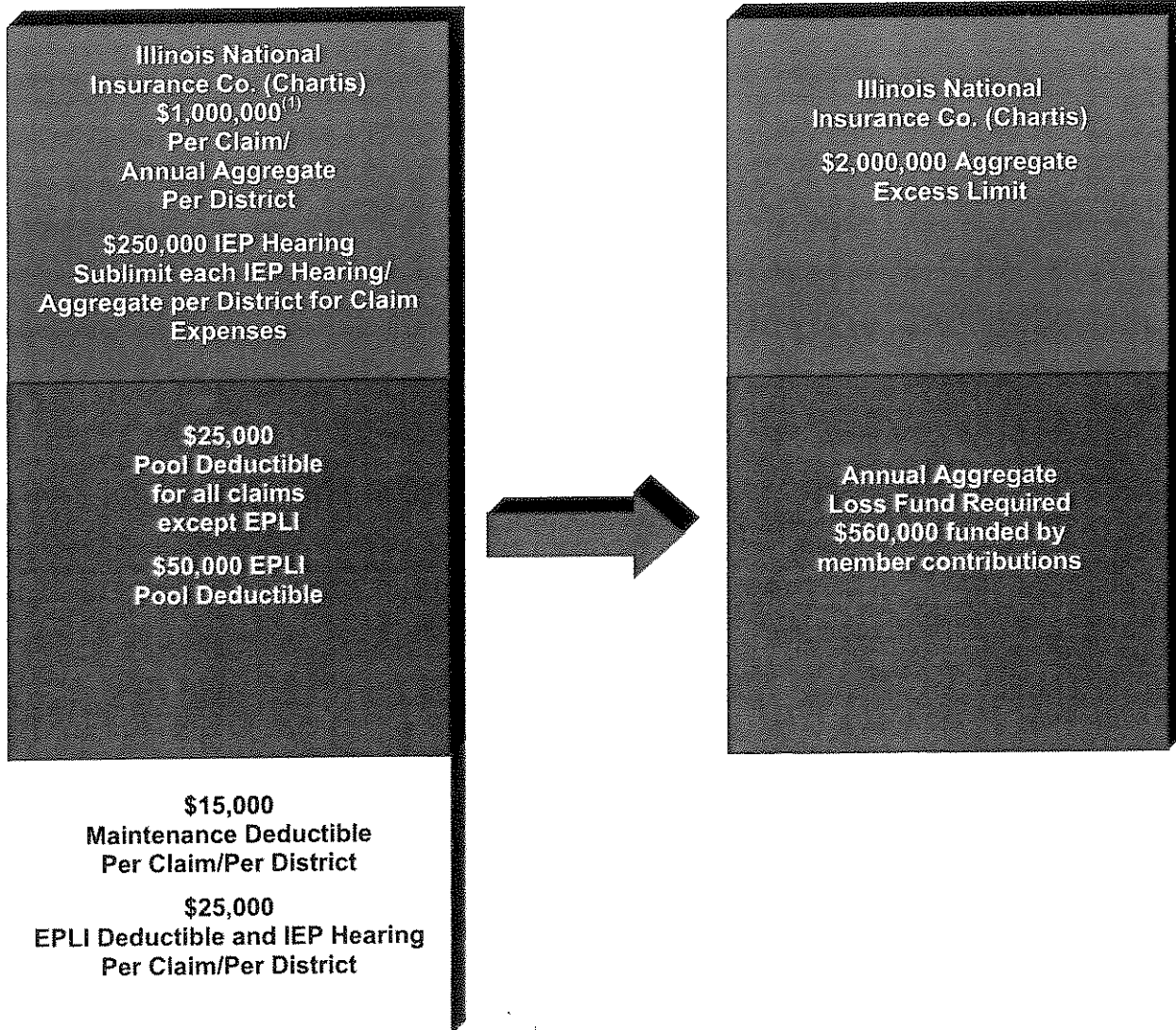
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Primary School Board Legal Liability

Program Structure

2010-2011⁽¹⁾

163 Members



⁽¹⁾ Excess School Board Legal Liability – Follow Form is provided under the Excess Liability policies except for Employment Practices Liability which provides a \$1,000,000 per occurrence/aggregate per member limit under Genesis policy.



Arthur J. Gallagher Risk Management Services, Inc.

Carrier Ratings and Admitted Status Rating Levels and Categories

Copies of the Best's Insurance Reports on the insurance companies are available upon your request.

Gallagher companies use A.M. Best & Co.'s rating services to evaluate the financial condition of insurers whose policies we propose to deliver. Arthur J. Gallagher & Co. makes no representation and warranties concerning the solvency of any carrier, nor does it make any representation or warranty concerning the rating of the carrier which may change.

Carriers that Quoted	A.M. Best's Rating	Admitted/ Non-Admitted
Selective Insurance Co. of the Southeast	A+ XI	Admitted
Travelers Indemnity Co.	A+ XV	Admitted
Federal Insurance Co. (Chubb)	A++ XV	Admitted
Illinois National Insurance Co. (Chartis)	A XV	Admitted
Genesis Insurance Co.	A++ XV	Admitted
Genesis Indemnity Insurance Co.	A++ XV	Non-Admitted
ACE/Westchester Fire Insurance Co.	A+ XII	Admitted
Lexington Insurance Co.	A XV	Non-Admitted
AIU Environmental – Lexington Insurance Co.	A XV	Non-Admitted
QBE Specialty Insurance Co.	A X	Admitted
Markel Insurance Co.	A XIII	Admitted

If the above indicated coverage is placed with a Non-Admitted Carrier, the carrier is doing business in the state as a surplus lines or non-admitted carrier. As such, this carrier is not subject to the same regulations which apply to an admitted carrier nor do they participate in any insurance guarantee fund applicable in that state.

The A.M. Best Rating was verified on the date the proposal document was created.

Level	Category	Level	Category	Level	Category
A++, A+	Superior	B, B-	Fair	D	Poor
A, A-	Excellent	C++, C+	Marginal	E	Under Regulatory Supervision
B++, B+	Very Good	C, C-	Weak	F	In Liquidation
				S	Rating Suspended

Financial Size Categories					
FSC I	Up to 1,000	FSC IX	250,000	to	500,000
FSC II	1,000	to	2,000	FSC X	500,000
FSC III	2,000	to	5,000	FSC XI	750,000
FSC IV	5,000	to	10,000	FSC XII	1,000,000
FSC V	10,000	to	25,000	FSC XIII	1,250,000
FSC VI	25,000	to	50,000	FSC XIV	1,500,000
FSC VII	50,000	to	100,000	FSC XV	2,000,000
FSC VIII	100,000	to	250,000		or more

(In \$000 of Reported Policyholders' Surplus Plus Conditional Reserve Funds)

Best's Insurance Reports, published annually by A.M. Best Company, Inc., presents comprehensive reports on the financial position, history, and transactions of insurance companies operating in the United States and Canada. Companies licensed to do business in the United States are assigned a Best's Rating which attempts to measure the comparative position of the company or association against industry averages.



Arthur J. Gallagher Risk Management Services, Inc.

COLLECTIVE LIABILITY INSURANCE COOPERATIVE
2010-2011 PROPERTY/CASUALTY
PROGRAM COST COMPARISON

District: Oak Park-River Forest School District #200

Fixed Costs	2009-2010 Expiring	2010-2011 Proposed
Package Premium (includes Property, General Liability, Auto Liability and Physical Damage, EDP, Crime & School Violent Acts)	\$14,921	\$15,423
Excess Property \$1,000,000,000	\$26,859	\$26,423
Excess Property \$100,000,000 xs \$1,000,000,000	\$623	\$610
Boiler & Machinery	\$4,684	\$4,655
Excess Liability \$34MM xs \$1MM	\$8,855	\$8,395
School Board Legal Liability	\$5,193	\$5,066
Pollution Liability	\$3,053	\$3,053
Student Accident - Mandatory	\$13,789	\$14,236
Student Accident - Catastrophic	\$3,511	\$3,192
Arthur J. Gallagher Risk Management Services Fee	\$11,574	\$11,748
Gallagher Bassett Services Claims Administration Fee	\$4,126	\$4,290
Gallagher Bassett Services Loss Control Fee	\$975	\$975
Total Fixed Costs	\$98,164	\$98,066
% of Increase/Decrease		-0.1%

Variable Costs	2009-2010 Expiring	2010-2011 Proposed	
Loss Fund - Package	\$145,108	\$167,034	
Loss Fund - School Board Legal Liability	\$3,671	\$3,463	
Total Program Contributions on a Maximum Cost Basis	\$246,942	\$268,563	Total Due for 2010-2011

Statistical Information	2009-2010 Expiring	2010-2011 Proposed	% Increase/ Decrease
Total Insurable Values (includes Auto Physical Damage)	\$194,627,469	\$203,255,064	4.4%
Students	3,192	3,192	0.0%
Teachers	247	247	0.0%
Buses	3	3	0.0%
All Other Licensed Vehicles	12	12	0.0%

Closeout of SBL Claims Years 2002/2003, 2003/2004 and 2004/2005							
	%	02-03	%	03-04	%	04-05	
Amount of Surplus Funds		\$280,855.23		\$364,703.46		\$539,897.48	Total Allocation
District contribution to loss fund	0.79%	\$2,208.56	0.72%	\$2,619.65	0.68%	\$3,657.22	\$8,485.43 *

* If your district is in good standing as of July 1, 2010, this represents the return allocation of surplus funds to your district. You will be receiving your check on or about August 1, 2010.

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: June 15, 2010

RE: Workers' Compensation Insurance Program

BACKGROUND

In June of 2007, the Board of Education approved a three year commitment to the CLIC Workers' Compensation Pool. The District is now completing the third full year in the CLIC pool.

SUMMARY OF FINDINGS

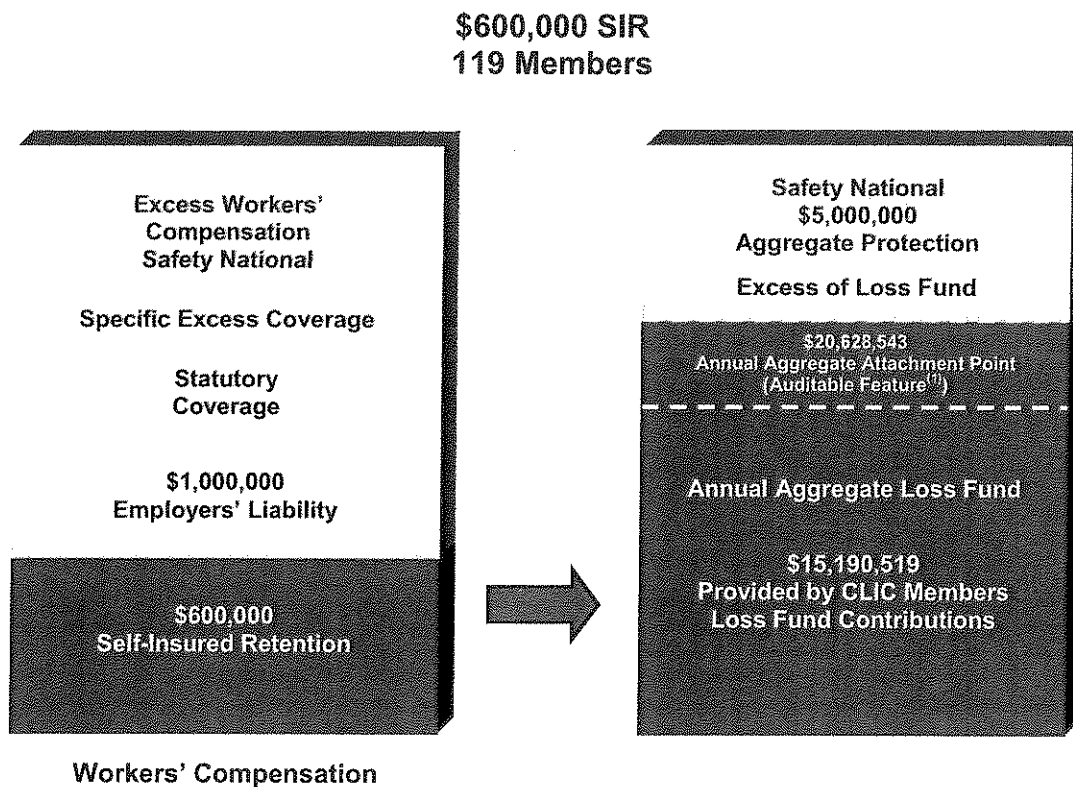
The District has been assigned an increase in the average experience modification factor from .85 to 1.00 for FY 2010 - 2011. The premium has increased from \$219,733 in FY 2009-10 to \$268,386 for FY 2010 - 2011. This is an increase of \$ 48,653 or 21.7%.

The Loss Fund contributions of 2009 - 2010, have made available a surplus in this account. The return of surplus funds was reviewed by the CLIC Executive Committee and approved at their May 26, 2010 CLIC Executive Committee Meeting. The total amount CLIC is returning to their member Districts is \$1,000,000. The amount due to OPRFHS District is \$12,917. This will be distributed by check in August.

RECOMMENDATIONS

The administration recommends that the Board of Education approve the July 1, 2010 CLIC Workers' Compensation renewal at the June regularly scheduled meeting.

7/1/2010-2011 Secured Self-Insurance Program Structure Graph

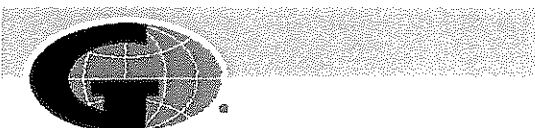


The \$20,628,543 Loss Fund is the maximum Cooperative Loss Fund subject to payroll audit based on the current 119 members. With this program, there is an aggregate (Stop Loss) Insurance Policy. Should CLIC exhaust the Loss Fund, Safety National provides \$5,000,000 aggregate excess coverage above CLIC's total group loss fund.

Please note: Since the Cooperative has built up loss history over the past five years, we submitted CLIC's payroll history and loss history to an actuarial firm so that they could do an analysis of what the proper funding level would be for the Cooperative for the 2010-2011 policy term.

The 2010-2011 funding level represents 95% of the actuary's best projection of claims.

⁽¹⁾ Auditable feature is the difference between the funded amount and the attachment point (\$5,438,024). Per the last five years each district's auditable dollar amount is identified in their pricing page.



Arthur J. Gallagher Risk Management Services, Inc.

Carrier Ratings and Admitted Status Rating Levels and Categories

Copies of the Best's Insurance Reports on the insurance companies are available upon your request.

Gallagher companies use A.M. Best & Co.'s rating services to evaluate the financial condition of insurers whose policies we propose to deliver. Arthur J. Gallagher & Co. makes no representation and warranties concerning the solvency of any carrier, nor does it make any representation or warranty concerning the rating of the carrier which may change.

Carriers that Quoted	A.M. Best's Rating	Admitted/ Non-Admitted
Safety National Casualty Corporation	A X	Admitted

If the above indicated coverage is placed with a Non-Admitted Carrier, the carrier is doing business in the state as a surplus lines or non-admitted carrier. As such, this carrier is not subject to the same regulations which apply to an admitted carrier nor do they participate in any insurance guarantee fund applicable in that state.

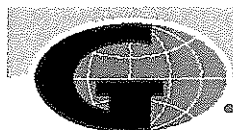
The A.M. Best Rating was verified on the date the proposal document was created.

Level	Category	Level	Category	Level	Category
A++, A+	Superior	B, B-	Fair	D	Poor
A, A-	Excellent	C++, C+	Marginal	E	Under Regulatory Supervision
B++, B+	Very Good	C, C-	Weak	F	In Liquidation
				S	Rating Suspended

Financial Size Categories					
FSC I	Up to 1,000	FSC IX	250,000	to	500,000
FSC II	1,000	to	2,000	FSC X	500,000
FSC III	2,000	to	5,000	FSC XI	750,000
FSC IV	5,000	to	10,000	FSC XII	1,000,000
FSC V	10,000	to	25,000	FSC XIII	1,250,000
FSC VI	25,000	to	50,000	FSC XIV	1,500,000
FSC VII	50,000	to	100,000	FSC XV	2,000,000
FSC VIII	100,000	to	250,000		or more

(In \$000 of Reported Policyholders' Surplus Plus Conditional Reserve Funds)

Best's Insurance Reports, published annually by A.M. Best Company, Inc., presents comprehensive reports on the financial position, history, and transactions of insurance companies operating in the United States and Canada. Companies licensed to do business in the United States are assigned a Best's Rating which attempts to measure the comparative position of the company or association against industry averages.



Arthur J. Gallagher Risk Management Services, Inc.

COLLECTIVE LIABILITY INSURANCE COOPERATIVE
2010-2011 WORKERS' COMPENSATION
PROGRAM COST COMPARISON

District: Oak Park-River Forest School District #200

Payroll Information (Payroll information is not audited)	2009-2010 Expiring	2010-2011 Proposed	% Increase/ Decrease
7380 Drivers	\$0	\$0	
8868 Teachers / Administration	\$30,254,362	\$31,161,993	
9082 Cafeteria	\$642,945	\$662,233	
9101 All Other / Maintenance	\$2,339,968	\$2,386,767	
Total Payroll	\$33,237,275	\$34,210,993	2.9%
Experience Modification Factor	0.85	1.00	
Modified Premium	\$294,689	\$376,939	27.9%

Fixed Costs	2009-2010 Expiring	2010-2011 Proposed
Workers' Compensation Premium	\$13,335	\$16,208
Gallagher Brokerage/Administration Services	\$9,361	\$11,160
Xchanging Claims Handling Fee	\$6,582	\$8,414
Xchanging Loss Control	\$818	\$831
Total Fixed Costs	\$30,095	\$36,613
% of Increase/Decrease		21.7%

Variable Costs	2009-2010 Expiring	2010-2011 Proposed	
Loss Fund – Workers' Compensation	\$189,637	\$231,772	
Total Workers' Compensation Program Contribution	\$219,732	\$268,386	Total Due for 2010 - 2011

Loss Fund	2009-2010 Expiring	2010-2011 Proposed
Loss Fund – 100%	\$244,592	\$314,744
Less Funded Amount	\$189,637	\$231,772
Auditable Loss Fund (based on payrolls listed above)	\$54,955	\$82,972 *

* This figure should be budgeted under your Tort Fund

Return of Interest Income	2009-2010	Interest Income Return
Funded Loss Fund – Total Membership	\$14,681,133	\$1,000,000
District Contribution	\$189,637	1.2917%
Allocation of Interest Return Due District *		\$12,917.00*

*A check for this amount will be issued by the Treasurer and sent to the District in August

***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: June 15, 2010

RE: Financial Reports

BACKGROUND

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

SUMMARY OF FINDINGS

Attached are the Financial Reports for April, 2010.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

The April, 2010 Financial Reports, will be presented to the Board of Education for approval at the June 24th, Board of Education meeting.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200

Monthly Financial Statements

April 2010

Education Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>	
<i>Receipts</i>							
Property Taxes	44,164,908	43,623,517	98.8%	44,221,578	47,055,644	106.4%	1
Other Local Sources	1,981,881	1,694,985	85.5%	3,418,620	3,163,908	92.5%	2
State Sources	2,690,855	2,315,083	86.0%	2,315,135	2,017,181	87.1%	
Federal Sources	1,889,503	1,356,456	71.8%	2,634,125	2,313,665	87.8%	3
	<u>50,727,147</u>	<u>48,990,041</u>	<u>96.6%</u>	<u>52,589,458</u>	<u>54,550,398</u>	<u>103.7%</u>	
<i>Expenditures</i>							
General Instruction	19,702,602	13,494,144	68.5%	20,435,399	14,035,810	68.7%	
Special Education	5,003,467	3,373,221	67.4%	5,525,053	3,890,995	70.4%	
Adult Education	19,910	6,000	30.1%	20,282	6,000	29.6%	
Vocational Programs	249,593	200,435	80.3%	376,506	266,541	70.8%	
Interscholastic Programs	1,951,064	1,450,481	74.3%	2,042,932	1,515,823	74.2%	
Summer School	240,965	140,488	58.3%	309,390	175,869	56.8%	
Drivers Education	688,371	481,549	70.0%	764,284	541,219	70.8%	
Other Instructional	2,897,717	1,955,881	67.5%	2,936,823	1,882,888	64.1%	
Support Svcs. - Pupil	6,436,368	4,473,762	69.5%	7,013,924	4,866,901	69.4%	
Support Svcs. - Admin.	4,817,602	3,540,154	73.5%	4,824,659	3,594,840	74.5%	
	<u>42,007,660</u>	<u>29,116,115</u>	<u>69.3%</u>	<u>44,249,252</u>	<u>30,776,886</u>	<u>69.6%</u>	
<i>Other Sources/(Uses)</i>							
Transfers fr. Other Funds	-	-	N/A	1,000,000	1,000,000	100.0%	4
Transfers to Other Funds	-	-	N/A	(1,000,000)	(1,000,000)	100.0%	4
	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		
Change in Fund Balance	8,719,488	19,873,926		8,340,206	23,773,512		
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>63,726,538</u>		<u>60,912,306</u>	<u>76,345,612</u>		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. VOP TIF payments were received in FY 10.
3. Increase relates to receipt of IDEA ARRA funding as well as several general state aid payments being paid with federal funds.
4. Transfer of Bond & Interest funds to Ed Fund then to the O&M Fund for construction projects.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
April 2010

Bookstore Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Other Local Sources	853,433	725,871	85.1%	899,427	678,965	75.5% 1
	853,433	725,871	85.1%	899,427	678,965	75.5%
<i>Expenditures</i>						
Support Svcs. - Other	850,404	799,902	94.1%	895,999	769,617	85.9%
	850,404	799,902	94.1%	895,999	769,617	85.9%
Change in Fund Balance	3,029	(74,031)		3,428	(90,652)	
Beginning Balance	692,810	692,810		695,839	695,839	
Ending Balance	695,839	618,779		699,267	605,187	

1. The District has had an increase in the number of students who qualify for free textbooks.

Cafeteria Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Other Local Sources	2,015,691	1,641,535	81.4%	2,084,204	1,737,446	83.4%
State Sources	15,198	10,456	68.8%	7,812	8,739	111.9%
Federal Sources	251,914	186,287	73.9%	249,266	143,549	57.6%
	2,282,803	1,838,278	80.5%	2,341,282	1,889,734	80.7%
<i>Expenditures</i>						
Support Svcs. - Admin.	2,297,317	1,803,239	78.5%	2,267,152	1,711,211	75.5% 1
	2,297,317	1,803,239	78.5%	2,267,152	1,711,211	75.5%
Change in Fund Balance	(14,514)	35,039		74,130	178,523	
Beginning Balance	288,795	288,795		274,281	274,281	
Ending Balance	274,281	323,834		348,411	452,804	

1. Reduced labor and food costs contribute to the decrease.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200

Monthly Financial Statements

April 2010

Operations and Maintenance Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>	
<i>Receipts</i>							
Property Taxes	5,135,149	5,086,842	99.1%	5,732,755	5,978,672	104.3%	1
Other Local Sources	1,509,893	1,307,209	86.6%	2,027,525	2,210,442	109.0%	2
	6,645,042	6,394,051	96.2%	7,760,280	8,189,114	105.5%	
<i>Expenditures</i>							
Support Svcs. - Admin.	6,227,164	5,086,549	81.7%	9,976,813	5,247,403	52.6%	3
	6,227,164	5,086,549	81.7%	9,976,813	5,247,403	52.6%	
<i>Other Sources/(Uses)</i>							
Transfers	22,799	-	N/A	1,048,480	1,000,000	95.4%	4
	22,799	-		1,048,480	1,000,000		
Change in Fund Balance	440,677	1,307,502		(1,168,053)	3,941,711		
Beginning Balance	8,603,680	8,603,680		9,044,357	9,044,357		
Ending Balance	9,044,357	9,911,182		7,876,304	12,986,068		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Replacement tax collections have been greater than anticipated in the budget.
3. Budget takes into account summer construction projects that have yet to begin.
4. Bond proceeds transferred from the Working Cash Fund via the Ed Fund.

Life Safety Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>	
<i>Receipts</i>							
Property Taxes	1,088,490	1,042,511	95.8%	1,734,662	1,833,295	105.7%	1
Other Local Sources	6,089	5,679	93.3%	3,045	2,522	82.8%	
	1,094,579	1,048,190	95.8%	1,737,707	1,835,817	105.6%	
<i>Expenditures</i>							
Support Svcs. - Business	427,713	265,689	62.1%	1,474,580	915,369	62.1%	
	427,713	265,689	62.1%	1,474,580	915,369	62.1%	
<i>Expenditures</i>							
Transfers	(616,525)	-	0.0%	(618,263)	(618,263)	100.0%	2
	(616,525)	-		(618,263)	(618,263)		
Change in Fund Balance	50,341	782,501		(355,136)	302,185		
Beginning Balance	304,795	304,795		355,136	355,136		
Ending Balance	355,136	1,087,296		-	657,321		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Transfer to the Bond & Interest Fund was made in January rather than at year end.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
April 2010

Bond and Interest Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>	
<i>Receipts</i>							
Property Taxes	2,922,267	2,966,590	101.5%	2,958,262	3,014,500	101.9%	1
Other Local Sources	22,799	20,533	90.1%	48,480	31,708	65.4%	
	<u>2,945,066</u>	<u>2,987,123</u>	101.4%	<u>3,006,742</u>	<u>3,046,208</u>	101.3%	
<i>Expenditures</i>							
Debt Service	3,482,804	3,284,165	94.3%	4,624,861	4,435,215	95.9%	
	<u>3,482,804</u>	<u>3,284,165</u>	94.3%	<u>4,624,861</u>	<u>4,435,215</u>	95.9%	
<i>Other Sources/(Uses)</i>							
Principal on Bonds Sold	-	-	N/A	10,810,000	10,810,000	100.0%	2
Premium on Bonds Sold	-	-	N/A	801,095	801,095	100.0%	2
Payment to Escrow	-	-	N/A	(11,468,408)	(11,468,408)	100.0%	2
Transfers	(22,799)	-	0.0%	(48,480)	-	0.0%	
Transfers	616,525	-	0.0%	618,263	618,263	100.0%	3
	<u>593,726</u>	<u>-</u>	0.0%	<u>712,470</u>	<u>760,950</u>	106.8%	
Change in Fund Balance	55,988	(297,042)		(905,649)	(628,057)		
Beginning Balance	<u>2,412,901</u>	<u>2,412,901</u>		<u>2,468,889</u>	<u>2,468,889</u>		
Ending Balance	<u>2,468,889</u>	<u>2,115,859</u>		<u>1,563,240</u>	<u>1,840,832</u>		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Amounts relate to refunding of bonds.
3. Transfer to the Bond & Interest Fund was made in January rather than at year end.

Transportation Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>	
<i>Receipts</i>							
Property Taxes	828,502	829,067	100.1%	878,289	914,350	104.1%	1
Other Local Sources	24,237	22,573	93.1%	40,964	39,961	97.6%	
State Sources	728,472	553,179	75.9%	650,354	593,289	91.2%	2
	<u>1,581,211</u>	<u>1,404,819</u>	88.8%	<u>1,569,607</u>	<u>1,547,600</u>	98.6%	
<i>Expenditures</i>							
Support Svcs. - Business	1,367,241	979,438	71.6%	1,494,837	993,769	66.5%	
	<u>1,367,241</u>	<u>979,438</u>	71.6%	<u>1,494,837</u>	<u>993,769</u>	66.5%	
Change in Fund Balance	213,970	425,381		74,770	553,831		
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>2,326,258</u>		<u>2,189,617</u>	<u>2,668,678</u>		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Current year actual amounts inflated due to receipt of funds relating to last school year.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
April 2010

Illinois Municipal Retirement/Social Security Fund

	Audited	Fiscal to Date		Amended	Fiscal to Date	
	2008-2009	April 30	%	Budget	April 30	%
		2009		2009-2010	2010	
<i>Receipts</i>						
Property Taxes	2,044,839	2,049,935	100.2%	2,209,285	2,302,249	104.2% 1
Other Local Sources	89,867	12,788	14.2%	95,721	27,195	28.4%
	<u>2,134,706</u>	<u>2,062,723</u>	<u>96.6%</u>	<u>2,305,006</u>	<u>2,329,444</u>	<u>101.1%</u>
<i>Expenditures</i>						
General Instruction	295,293	195,891	66.3%	356,852	242,732	68.0%
Special Education	190,401	125,481	65.9%	192,753	129,001	66.9%
Vocational Programs	19,569	13,864	70.8%	23,157	20,227	87.3%
Interscholastic Programs	120,653	91,051	75.5%	103,420	85,428	82.6%
Summer School	7,329	4,244	57.9%	3,346	5,563	166.3%
Drivers Education	4,865	3,532	72.6%	7,467	4,060	54.4%
Other Instructional	1,199	800	66.7%	1,021	887	86.9%
Support Svcs. - Pupil	336,739	239,652	71.2%	358,504	242,924	67.8%
Support Svcs. - Admin.	866,120	692,179	79.9%	873,584	667,431	76.4%
	<u>1,842,167</u>	<u>1,366,694</u>	<u>74.2%</u>	<u>1,920,104</u>	<u>1,398,253</u>	<u>72.8%</u>
Change in Fund Balance	292,539	696,029		384,902	931,191	
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>1,727,131</u>		<u>1,708,543</u>	<u>2,254,832</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.

Working Cash Fund

	Audited	Fiscal to Date		Amended	Fiscal to Date	
	2008-2009	April 30	%	Budget	April 30	%
		2009		2009-2010	2010	
<i>Receipts</i>						
Property Taxes	1,031,330	947,656	91.9%	1,089,966	1,140,510	104.6% 1
Other Local Sources	62,643	57,934	92.5%	117,249	113,486	96.8%
	<u>1,093,973</u>	<u>1,005,590</u>	<u>91.9%</u>	<u>1,207,215</u>	<u>1,253,996</u>	<u>103.9%</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>
<i>Other Sources/(Uses)</i>						
Principal on Bonds Sold	-	-	N/A	1,000,000	1,000,000	100.0% 2
Transfers	-	-	N/A	(1,000,000)	(1,000,000)	100.0% 2
	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Change in Fund Balance	1,093,973	1,005,590		1,207,215	1,253,996	
Beginning Balance	<u>4,206,977</u>	<u>4,206,977</u>		<u>5,300,950</u>	<u>5,300,950</u>	
Ending Balance	<u>5,300,950</u>	<u>5,212,567</u>		<u>6,508,165</u>	<u>6,554,946</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.

2. Bond refunding and subsequent transfer to O&M Fund via the Ed. Fund.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
April 2010

Tort Immunity Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	1,137,610	1,144,634	100.6%	1,184,844	1,228,198	103.7% 1
Other Local Sources	18,847	17,039	90.4%	15,000	32,493	216.6%
	<u>1,156,457</u>	<u>1,161,673</u>	<u>100.5%</u>	<u>1,199,844</u>	<u>1,260,691</u>	<u>105.1%</u>
<i>Expenditures</i>						
Support Svcs. - Admin.	894,193	800,676	89.5%	1,007,395	839,527	83.3%
	<u>894,193</u>	<u>800,676</u>	<u>89.5%</u>	<u>1,007,395</u>	<u>839,527</u>	<u>83.3%</u>
Change in Fund Balance	262,264	360,997		192,449	421,164	
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>2,016,509</u>		<u>2,110,225</u>	<u>2,338,940</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.

Dental Self Insurance Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	418,388	308,813	73.8%	453,053	299,565	66.1%
Other Local Sources	1,917	1,745	91.0%	2,000	3,173	158.7%
	<u>420,304</u>	<u>310,558</u>	<u>73.9%</u>	<u>455,053</u>	<u>302,738</u>	<u>66.5%</u>
<i>Expenditures</i>						
Staff Services	434,677	348,368	80.1%	453,053	310,700	68.6% 1
Change in Fund Balance	(14,372)	(37,810)		2,000	(7,962)	
Beginning Balance	<u>157,772</u>	<u>157,772</u>		<u>143,400</u>	<u>143,400</u>	
Ending Balance	<u>143,400</u>	<u>119,962</u>		<u>145,400</u>	<u>135,438</u>	

1. Dental claims have been less each month of fiscal 2010 compared to 2009.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
April 2010

Medical Self Insurance Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	4,178,002	3,484,985	83.4%	4,443,347	3,939,259	88.7%
Other Local Sources	20,467	18,618	91.0%	15,000	45,656	304.4%
	<u>4,198,469</u>	<u>3,503,603</u>	83.4%	<u>4,458,347</u>	<u>3,984,915</u>	89.4%
<i>Expenditures</i>						
Staff Services	<u>3,404,305</u>	<u>2,684,040</u>	78.8%	<u>4,443,347</u>	<u>3,094,862</u>	69.7%
Change in Fund Balance	794,164	819,563		15,000	890,053	
Beginning Balance	<u>800,804</u>	<u>800,804</u>		<u>1,594,968</u>	<u>1,594,968</u>	
Ending Balance	<u>1,594,968</u>	<u>1,620,367</u>		<u>1,609,968</u>	<u>2,485,021</u>	

Self-Insurance Workers' Comp Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>April 30</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	-	-	N/A	-	-	N/A
Other Local Sources	-	-	N/A	-	-	N/A
Transfers	-	-	N/A	-	-	N/A
	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	
<i>Expenditures</i>						
Staff Services	<u>-</u>	<u>(15,676)</u>	N/A	<u>-</u>	<u>-</u>	N/A
Change in Fund Balance	-	15,676		-	-	
Beginning Balance	<u>15,857</u>	<u>15,857</u>		<u>15,857</u>	<u>15,857</u>	
Ending Balance	<u>15,857</u>	<u>31,533</u>		<u>15,857</u>	<u>15,857</u>	

Note: Negative amount in prior year relates to premium refund from SELF for the years 1991 - 2003 which were closed out by SELF.

***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: June 15, 2010

RE: Financial Reports

BACKGROUND

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

SUMMARY OF FINDINGS

Attached are the Financial Reports for May, 2010.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

The May, 2010 Financial Reports, will be presented to the Board of Education for approval at the June 24, Board of Education meeting.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200

Monthly Financial Statements

May 2010

Education Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>	
<i>Receipts</i>							
Property Taxes	44,164,908	43,827,642	99.2%	44,221,578	47,395,355	107.2%	1
Other Local Sources	1,981,881	1,761,372	88.9%	3,418,620	3,223,559	94.3%	2
State Sources	2,690,855	2,315,083	86.0%	2,315,135	2,289,819	98.9%	
Federal Sources	1,889,503	1,553,045	82.2%	2,634,125	2,374,380	90.1%	3
	<u>50,727,147</u>	<u>49,457,142</u>	<u>97.5%</u>	<u>52,589,458</u>	<u>55,283,113</u>	<u>105.1%</u>	
<i>Expenditures</i>							
General Instruction	19,702,602	15,551,563	78.9%	20,435,399	15,575,964	76.2%	
Special Education	5,003,467	3,893,288	77.8%	5,525,053	4,304,714	77.9%	
Adult Education	19,910	6,000	30.1%	20,282	6,000	29.6%	
Vocational Programs	249,593	220,839	88.5%	376,506	295,819	78.6%	
Interscholastic Programs	1,951,064	1,695,539	86.9%	2,042,932	1,700,684	83.2%	
Summer School	240,965	141,053	58.5%	309,390	176,295	57.0%	
Drivers Education	688,371	557,640	81.0%	764,284	603,620	79.0%	
Other Instructional	2,897,717	2,129,069	73.5%	2,936,823	2,289,181	77.9%	
Support Svcs. - Pupil	6,436,368	5,131,548	79.7%	7,013,924	5,384,145	76.8%	
Support Svcs. - Admin.	4,817,602	3,992,863	82.9%	4,824,659	3,967,745	82.2%	
	<u>42,007,660</u>	<u>33,319,402</u>	<u>79.3%</u>	<u>44,249,252</u>	<u>34,304,167</u>	<u>77.5%</u>	
<i>Other Sources/(Uses)</i>							
Transfers fr. Other Funds	-	-	N/A	1,000,000	1,000,000	100.0%	4
Transfers to Other Funds	-	-	N/A	(1,000,000)	(1,000,000)	100.0%	4
	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		
Change in Fund Balance	8,719,488	16,137,740		8,340,206	20,978,946		
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>59,990,352</u>		<u>60,912,306</u>	<u>73,551,046</u>		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.

2. VOP TIF payments were received in FY 10.

3. Increase relates to receipt of IDEA ARRA funding as well as several general state aid payments being paid with federal funds.

4. Transfer of Bond & Interest funds to Ed Fund then to the O&M Fund for construction projects.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
May 2010

Bookstore Fund

	Audited 2008-2009	Fiscal to Date May 31 2009	%	Amended Budget 2009-2010	Fiscal to Date May 31 2010	%
<i>Receipts</i>						
Other Local Sources	853,433	735,924	86.2%	899,427	687,847	76.5% 1
	853,433	735,924	86.2%	899,427	687,847	76.5%
<i>Expenditures</i>						
Support Svcs. - Other	850,404	824,013	96.9%	895,999	790,648	88.2%
	850,404	824,013	96.9%	895,999	790,648	88.2%
Change in Fund Balance	3,029	(88,089)		3,428	(102,801)	
Beginning Balance	692,810	692,810		695,839	695,839	
Ending Balance	695,839	604,721		699,267	593,038	

1. The District has had an increase in the number of students who qualify for free textbooks.

Cafeteria Fund

	Audited 2008-2009	Fiscal to Date May 31 2009	%	Amended Budget 2009-2010	Fiscal to Date May 31 2010	%
<i>Receipts</i>						
Other Local Sources	2,015,691	1,844,402	91.5%	2,084,204	1,847,714	88.7%
State Sources	15,198	12,267	80.7%	7,812	8,739	111.9%
Federal Sources	251,914	210,466	83.5%	249,266	164,511	66.0%
	2,282,803	2,067,135	90.6%	2,341,282	2,020,964	86.3%
<i>Expenditures</i>						
Support Svcs. - Admin.	2,297,317	2,030,629	88.4%	2,267,152	1,902,372	83.9% 1
	2,297,317	2,030,629	88.4%	2,267,152	1,902,372	83.9%
Change in Fund Balance	(14,514)	36,506		74,130	118,592	
Beginning Balance	288,795	288,795		274,281	274,281	
Ending Balance	274,281	325,301		348,411	392,873	

1. Reduced labor and food costs contribute to the decrease.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
May 2010

Operations and Maintenance Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
Receipts						
Property Taxes	5,135,149	5,111,442	99.5%	5,732,755	6,022,404	105.1% 1
Other Local Sources	<u>1,509,893</u>	<u>1,594,722</u>	105.6%	<u>2,027,525</u>	<u>2,388,378</u>	117.8% 2
	6,645,042	6,706,164	100.9%	7,760,280	8,410,782	108.4%
Expenditures						
Support Svcs. - Admin.	<u>6,227,164</u>	<u>5,523,435</u>	88.7%	<u>9,976,813</u>	<u>5,683,949</u>	57.0% 3
	<u>6,227,164</u>	<u>5,523,435</u>	88.7%	<u>9,976,813</u>	<u>5,683,949</u>	57.0%
Other Sources/(Uses)						
Transfers	<u>22,799</u>	<u>-</u>	N/A	<u>1,048,480</u>	<u>1,000,000</u>	95.4% 4
	<u>22,799</u>	<u>-</u>		<u>1,048,480</u>	<u>1,000,000</u>	
Change in Fund Balance	440,677	1,182,729		(1,168,053)	3,726,833	
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>9,786,409</u>		<u>7,876,304</u>	<u>12,771,190</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Replacement tax collections have been greater than anticipated in the budget.
3. Budget takes into account summer construction projects that have yet to begin.
4. Bond proceeds transferred from the Working Cash Fund via the Ed Fund.

Life Safety Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
Receipts						
Property Taxes	1,088,490	1,047,576	96.2%	1,734,662	1,847,308	106.5% 1
Other Local Sources	<u>6,089</u>	<u>5,736</u>	94.2%	<u>3,045</u>	<u>2,568</u>	84.3%
	1,094,579	1,053,312	96.2%	1,737,707	1,849,876	106.5%
Expenditures						
Support Svcs. - Business	<u>427,713</u>	<u>270,163</u>	63.2%	<u>1,474,580</u>	<u>917,987</u>	62.3%
	<u>427,713</u>	<u>270,163</u>	63.2%	<u>1,474,580</u>	<u>917,987</u>	62.3%
Expenditures						
Transfers	<u>(616,525)</u>	<u>-</u>	0.0%	<u>(618,263)</u>	<u>(618,263)</u>	100.0% 2
	<u>(616,525)</u>	<u>-</u>		<u>(618,263)</u>	<u>(618,263)</u>	
Change in Fund Balance	50,341	783,149		(355,136)	313,626	
Beginning Balance	<u>304,795</u>	<u>304,795</u>		<u>355,136</u>	<u>355,136</u>	
Ending Balance	<u>355,136</u>	<u>1,087,944</u>		<u>-</u>	<u>668,762</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Transfer to the Bond & Interest Fund was made in January rather than at year end.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
May 2010

Bond and Interest Fund

	Audited 2008-2009	Fiscal to Date May 31 2009	%	Amended Budget 2009-2010	Fiscal to Date May 31 2010	%	
<i>Receipts</i>							
Property Taxes	2,922,267	2,980,258	102.0%	2,958,262	3,036,042	102.6%	1
Other Local Sources	22,799	20,635	90.5%	48,480	31,812	65.6%	
	<u>2,945,066</u>	<u>3,000,893</u>	101.9%	<u>3,006,742</u>	<u>3,067,854</u>	102.0%	
<i>Expenditures</i>							
Debt Service	3,482,804	3,482,804	100.0%	4,624,861	4,787,112	103.5%	
	<u>3,482,804</u>	<u>3,482,804</u>	100.0%	<u>4,624,861</u>	<u>4,787,112</u>	103.5%	
<i>Other Sources/(Uses)</i>							
Principal on Bonds Sold	-	-	N/A	10,810,000	10,810,000	100.0%	2
Premium on Bonds Sold	-	-	N/A	801,095	801,095	100.0%	2
Payment to Escrow	-	-	N/A	(11,468,408)	(11,468,408)	100.0%	2
Transfers	(22,799)	-	0.0%	(48,480)	-	0.0%	
Transfers	616,525	-	0.0%	618,263	618,263	100.0%	3
	<u>593,726</u>	<u>-</u>	0.0%	<u>712,470</u>	<u>760,950</u>	106.8%	
Change in Fund Balance	55,988	(481,911)		(905,649)	(958,308)		
Beginning Balance	2,412,901	2,412,901		2,468,889	2,468,889		
Ending Balance	<u>2,468,889</u>	<u>1,930,990</u>		<u>1,563,240</u>	<u>1,510,581</u>		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Amounts relate to refunding of bonds.
3. Transfer to the Bond & Interest Fund was made in January rather than at year end.

Transportation Fund

	Audited 2008-2009	Fiscal to Date May 31 2009	%	Amended Budget 2009-2010	Fiscal to Date May 31 2010	%	
<i>Receipts</i>							
Property Taxes	828,502	832,994	100.5%	878,289	920,953	104.9%	1
Other Local Sources	24,237	22,679	93.6%	40,964	40,109	97.9%	
State Sources	728,472	554,009	76.1%	650,354	593,289	91.2%	2
	<u>1,581,211</u>	<u>1,409,682</u>	89.2%	<u>1,569,607</u>	<u>1,554,351</u>	99.0%	
<i>Expenditures</i>							
Support Svcs. - Business	1,367,241	1,098,067	80.3%	1,494,837	1,160,807	77.7%	
	<u>1,367,241</u>	<u>1,098,067</u>	80.3%	<u>1,494,837</u>	<u>1,160,807</u>	77.7%	
Change in Fund Balance	213,970	311,615		74,770	393,544		
Beginning Balance	1,900,877	1,900,877		2,114,847	2,114,847		
Ending Balance	<u>2,114,847</u>	<u>2,212,492</u>		<u>2,189,617</u>	<u>2,508,391</u>		

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.
2. Current year actual amounts inflated due to receipt of funds relating to last school year.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200

Monthly Financial Statements

May 2010

Illinois Municipal Retirement/Social Security Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	2,044,839	2,059,746	100.7%	2,209,285	2,318,970	105.0% 1
Other Local Sources	89,867	12,869	14.3%	95,721	27,342	28.6%
	<u>2,134,706</u>	<u>2,072,615</u>	<u>97.1%</u>	<u>2,305,006</u>	<u>2,346,312</u>	<u>101.8%</u>
<i>Expenditures</i>						
General Instruction	295,293	228,858	77.5%	356,852	269,386	75.5%
Special Education	190,401	146,329	76.9%	192,753	142,969	74.2%
Vocational Programs	19,569	16,163	82.6%	23,157	22,041	95.2%
Interscholastic Programs	120,653	107,585	89.2%	103,420	95,659	92.5%
Summer School	7,329	4,321	59.0%	3,346	5,620	168.0%
Drivers Education	4,865	4,070	83.7%	7,467	4,514	60.5%
Other Instructional	1,199	934	77.9%	1,021	977	95.7%
Support Svcs. - Pupil	336,739	277,465	82.4%	358,504	268,276	74.8%
Support Svcs. - Admin.	866,120	792,434	91.5%	873,584	732,885	83.9%
	<u>1,842,167</u>	<u>1,578,159</u>	<u>85.7%</u>	<u>1,920,104</u>	<u>1,542,327</u>	<u>80.3%</u>
Change in Fund Balance	292,539	494,456		384,902	803,985	
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>1,525,558</u>		<u>1,708,543</u>	<u>2,127,626</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.

Working Cash Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	1,031,330	952,718	92.4%	1,089,966	1,148,925	105.4% 1
Other Local Sources	62,643	58,211	92.9%	117,249	113,942	97.2%
	<u>1,093,973</u>	<u>1,010,929</u>	<u>92.4%</u>	<u>1,207,215</u>	<u>1,262,867</u>	<u>104.6%</u>
<i>Expenditures</i>						
Transfers	-	-	N/A	-	-	N/A
	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
<i>Other Sources/(Uses)</i>						
Principal on Bonds Sold	-	-	N/A	1,000,000	1,000,000	100.0% 2
Transfers	-	-	N/A	(1,000,000)	(1,000,000)	100.0% 2
	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Change in Fund Balance	1,093,973	1,010,929		1,207,215	1,262,867	
Beginning Balance	<u>4,206,977</u>	<u>4,206,977</u>		<u>5,300,950</u>	<u>5,300,950</u>	
Ending Balance	<u>5,300,950</u>	<u>5,217,906</u>		<u>6,508,165</u>	<u>6,563,817</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.

2. Bond refunding and subsequent transfer to O&M Fund via the Ed. Fund.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
May 2010

Tort Immunity Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Property Taxes	1,137,610	1,150,074	101.1%	1,184,844	1,237,046	104.4% 1
Other Local Sources	18,847	17,145	91.0%	15,000	32,656	217.7%
	<u>1,156,457</u>	<u>1,167,219</u>	<u>100.9%</u>	<u>1,199,844</u>	<u>1,269,702</u>	<u>105.8%</u>
<i>Expenditures</i>						
Support Svcs. - Admin.	894,193	811,266	90.7%	1,007,395	851,204	84.5%
	<u>894,193</u>	<u>811,266</u>	<u>90.7%</u>	<u>1,007,395</u>	<u>851,204</u>	<u>84.5%</u>
Change in Fund Balance	262,264	355,953		192,449	418,498	
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>2,011,465</u>		<u>2,110,225</u>	<u>2,336,274</u>	

1. The county remitted 55% of the prior year tax levy for spring collections. Up until this year, they had remitted 50%.

Dental Self Insurance Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	418,388	343,799	82.2%	453,053	333,723	73.7%
Other Local Sources	1,917	1,753	91.5%	2,000	3,184	159.2%
	<u>420,304</u>	<u>345,552</u>	<u>82.2%</u>	<u>455,053</u>	<u>336,907</u>	<u>74.0%</u>
<i>Expenditures</i>						
Staff Services	434,677	389,426	89.6%	453,053	337,521	74.5% 1
Change in Fund Balance	(14,372)	(43,874)		2,000	(614)	
Beginning Balance	<u>157,772</u>	<u>157,772</u>		<u>143,400</u>	<u>143,400</u>	
Ending Balance	<u>143,400</u>	<u>113,898</u>		<u>145,400</u>	<u>142,786</u>	

1. Dental claims have been less each month of fiscal 2010 compared to 2009.

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
Monthly Financial Statements
May 2010

Medical Self Insurance Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	4,178,002	3,830,838	91.7%	4,443,347	4,398,741	99.0%
Other Local Sources	20,467	18,724	91.5%	15,000	45,837	305.6%
	<u>4,198,469</u>	<u>3,849,562</u>	91.7%	<u>4,458,347</u>	<u>4,444,578</u>	99.7%
<i>Expenditures</i>						
Staff Services	<u>3,404,305</u>	<u>3,009,238</u>	88.4%	<u>4,443,347</u>	<u>3,543,983</u>	79.8%
Change in Fund Balance	794,164	840,324		15,000	900,595	
Beginning Balance	<u>800,804</u>	<u>800,804</u>		<u>1,594,968</u>	<u>1,594,968</u>	
Ending Balance	<u>1,594,968</u>	<u>1,641,128</u>		<u>1,609,968</u>	<u>2,495,563</u>	

Self-Insurance Workers' Comp Fund

	<u>Audited</u> <u>2008-2009</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2009</u>	<u>%</u>	<u>Amended</u> <u>Budget</u> <u>2009-2010</u>	<u>Fiscal to Date</u> <u>May 31</u> <u>2010</u>	<u>%</u>
<i>Receipts</i>						
Insurance Premiums	-	-	N/A	-	-	N/A
Other Local Sources	-	-	N/A	-	-	N/A
Transfers	<u>-</u>	<u>-</u>	N/A	<u>-</u>	<u>-</u>	N/A
	-	-		-	-	
<i>Expenditures</i>						
Staff Services	<u>-</u>	<u>(15,676)</u>	N/A	<u>-</u>	<u>-</u>	N/A
Change in Fund Balance	-	15,676		-	-	
Beginning Balance	<u>15,857</u>	<u>15,857</u>		<u>15,857</u>	<u>15,857</u>	
Ending Balance	<u>15,857</u>	<u>31,533</u>		<u>15,857</u>	<u>15,857</u>	

Note: Negative amount in prior year relates to premium refund from SELF for the years 1991 - 2003 which were closed out by SELF.

***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: June 15, 2010

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 April, 2010.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

To approve the April, 2010 Treasurer Reports at the June 24, 2010, Board of Education under Consent Items for approval.

Oak Park & River Forest High School District 200
Treasurers Report
April 30, 2010

<u>Funds</u>	<u>Opening Cash Balance 04/01/10</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Adjustments to Cash (JE's)</u>	<u>Ending Cash Balance 04/30/10</u>	<u>% of Total</u>
10 Education	77,330,369.23	2,397,395.62	(4,204,000.44)	(418,086.06)	75,105,678.35	69.48%
14 Food Service	351,974.28	291,730.65	(204,953.05)	(14,597.73)	424,154.15	0.39%
15 Book Store	299,057.78	14,526.71	(23,713.67)	(1,365.63)	288,505.19	0.27%
Total - Education Fund	77,981,401.29	2,703,652.98	(4,432,667.16)	(434,049.42)	75,818,337.69	70.14%
20 Operations, Building & Maintenance	12,906,229.29	433,488.96	(582,855.43)	(48,086.06)	12,708,776.76	11.76%
30 Bond & Interest Fund	1,751,885.18	69,590.55	-	-	1,821,475.73	1.68%
40 Transportation Fund	2,382,126.21	21,873.98	(120,798.21)	(60.00)	2,283,141.98	2.11%
50 IMRF & SS Fund	2,397,548.92	63,179.46	(219,073.71)	51.04	2,241,705.71	2.07%
70 Working Cash	6,517,545.56	29,797.76	-	-	6,547,343.32	6.06%
80 Tort Immunity	2,329,775.04	28,651.76	(23,732.39)	-	2,334,694.41	2.16%
81 Dental Self Insurance	170,210.78	1,167.15	(50,132.50)	33,134.57	154,380.00	0.14%
82 Medical Self Insurance	2,665,146.10	73,151.02	(591,136.78)	449,976.01	2,597,136.35	2.40%
83 Workers' Comp Self Insurance	15,857.04	-	-	-	15,857.04	0.01%
84 Harris - PMA	519,819.97	180,692.71	(15,078.16)	(966.14)	684,468.38	0.63%
84 Park National	255,035.55	159.00	(140,292.49)	-	114,902.06	0.11%
84 Community Bank	770.00	169,158.64	(41,292.47)	-	128,636.17	0.12%
Total - Activity Funds	775,625.52	350,010.35	(196,663.12)	(966.14)	928,006.61	0.86%
90 Fire Prevention & Safety	601,939.01	58,676.65	(10,960.20)	-	649,655.46	0.60%
Total - All Funds	\$ 110,495,289.94	\$ 3,833,240.62	\$ (6,228,019.50)	\$ -	\$ 108,100,511.06	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
April 30, 2010

	<u>Account Balance</u>	<u>Treasurer's Control</u>	<u>% of Total</u>
Harris Bank Comingled Account (treas ofc.)			
Statement CTTO	126,015.94		
Less: Outstanding Checks	-		
Plus: Deposits in Transit	-		
Adjusted	<u>126,015.94</u>	126,015.94	0.12%
Park National Student Activity Account			
Statement Balance	116,708.54		
Less: Outstanding Checks	(1,981.98)		
Plus: Deposits in Transit	175.50		
Adjusted	<u>114,902.06</u>		0.11%
Community Bank Student Activity Account			
Statement Balance	130,923.19		
Less: Outstanding Checks	(19,702.16)		
Plus: Deposits in Transit	17,415.14		
Adjusted	<u>128,636.17</u>		0.12%
Harris ISDLAF Account (Liquid & Max)			
Statement Balance	108,718,487.54		
Less: Outstanding Checks	(1,225,071.96)		
Plus: Deposits in Transit	151,620.33		
Adjusted	<u>107,645,035.91</u>		99.58%
Park National Imprest Account			
Statement Balance	14,515.88		
Less: Outstanding Checks	(336.00)		
Plus: Deposits in Transit	-		
Adjusted	<u>14,179.88</u>		0.01%
Community Bank Imprest Account			
Statement Balance	24,341.10		
Less: Outstanding Checks	-		
Plus: Deposits in Transit	-		
Adjusted	<u>24,341.10</u>		0.02%
Petty Cash	<u>7,400.00</u>		0.01%
Workers Compensation Escrow	<u>40,000.00</u>		0.04%
Total Cash and Investments	\$ 108,100,511.06	\$ 126,015.94	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
April 30, 2010

	Average Interest Rate *	Investment Value 04/30/10	% of Total	Prior Month % of Total
<u>By Financial Institution</u>				
Harris ISDLAF - Liquid MM	0.02%	510,800.88	0.47%	1.58%
Harris ISDLAF - Max MM	0.41%	8,936,888.07	8.21%	9.15%
Harris ISDLAF - SDA	0.21%	3,002,167.98	2.76%	2.72%
Harris ISDLAF - CD's	0.59%	93,670,800.00	86.06%	84.09%
Harris ISDLAF - Gov't Securities	0.43%	2,597,830.61	2.39%	2.35%
Harris - CTTO MM	*	126,015.94	0.12%	0.11%
Total All Investments by Institution		<u>108,844,503.48</u>	100.00%	100.00%

	Average Interest Rate *	Investment Value 04/30/10	% of Total	Prior Month % of Total
<u>By Investment Type</u>				
CD's	0.59%	93,670,800.00	86.06%	84.09%
Government Securities	0.43%	2,597,830.61	2.39%	2.35%
Money Market	0.22%	12,575,872.87	11.55%	13.56%
Total All Investments by Type		<u>108,844,503.48</u>	100.00%	100.00%

	Average Interest Rate *	Investment Value 04/30/10	% of Total	Prior Month % of Total
<u>By Maturity Age</u>				
1 month	0.45%	2,100,000.00	1.93%	1.80%
2 months	0.61%	6,487,200.00	5.96%	1.90%
3 months	0.44%	2,600,000.00	2.39%	5.87%
4-6 months	0.72%	23,790,100.00	21.86%	19.17%
7-9 months	0.39%	22,800,000.00	20.95%	20.26%
10-12 months	0.59%	12,899,285.61	11.85%	13.39%
1 year +	0.74%	25,592,045.00	23.51%	24.06%
2 years +	0.00%	-	0.00%	0.00%
Mature on demand	0.22%	12,575,872.87	11.55%	13.56%
Total Investments		<u>108,844,503.48</u>	100.00%	100.00%

* The rate of interest is not known for funds invested with the Trustee of the former CTTO.

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: June 15, 2010

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 May, 2010.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

To approve the May, 2010 Treasurer Reports at the June 24, 2010, Board of Education under Consent Items for approval.

Oak Park & River Forest High School District 200
Treasurers Report
May 31, 2010

<u>Funds</u>	<u>Opening Cash Balance 05/01/10</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Adjustments to Cash (JE's)</u>	<u>Ending Cash Balance 05/31/10</u>	<u>% of Total</u>
10 Education	75,105,678.35	759,393.10	(3,144,350.75)	(409,829.52)	72,310,891.18	69.19%
14 Food Service	424,154.15	131,347.82	(171,268.10)	(20,101.32)	364,132.55	0.35%
15 Book Store	288,505.19	9,217.02	(18,502.88)	(2,837.09)	276,382.24	0.26%
Total - Education Fund	75,818,337.69	899,957.94	(3,334,121.73)	(432,767.93)	72,951,405.97	69.80%
20 Operations, Building & Maintenance	12,708,776.76	223,015.85	(388,147.10)	(47,834.85)	12,495,810.66	11.96%
30 Bond & Interest Fund	1,821,475.73	21,646.37	(351,896.82)	-	1,491,225.28	1.43%
40 Transportation Fund	2,283,141.98	6,751.09	(167,038.50)	-	2,122,854.57	2.03%
50 IMRF & SS Fund	2,241,705.71	16,910.36	(144,780.44)	1,318.53	2,115,154.16	2.02%
70 Working Cash	6,547,343.32	8,871.85	-	-	6,556,215.17	6.27%
80 Tort Immunity	2,334,694.41	9,010.63	(11,677.73)	-	2,332,027.31	2.23%
81 Dental Self Insurance	154,380.00	1,204.69	(26,821.55)	32,964.44	161,727.58	0.15%
82 Medical Self Insurance	2,597,136.35	11,319.92	(449,121.25)	448,344.26	2,607,679.28	2.50%
83 Workers' Comp Self Insurance	15,857.04	-	-	-	15,857.04	0.02%
84 Harris - PMA	684,468.38	185,381.68	(295,435.69)	(2,024.45)	572,389.92	0.55%
84 Park National	114,902.06	-	(3.05)	-	114,899.01	0.11%
84 Community Bank	128,636.17	308,701.54	(120,254.04)	-	317,083.67	0.30%
Total - Activity Funds	928,006.61	494,083.22	(415,692.78)	(2,024.45)	1,004,372.60	0.96%
90 Fire Prevention & Safety	649,655.46	14,059.24	(2,617.80)	-	661,096.90	0.63%
Total - All Funds	\$ 108,100,511.06	\$ 1,706,831.16	\$ (5,291,915.70)	\$ -	\$ 104,515,426.52	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
May 31, 2010

	<u>Account Balance</u>	<u>Treasurer's Control</u>	<u>% of Total</u>
Harris Bank Comingled Account (treas ofc.)			
Statement CTTO	126,015.94		
Less: Outstanding Checks	-		
Plus: Deposits in Transit	-		
Adjusted	<u>126,015.94</u>	126,015.94	0.12%
Park National Student Activity Account			
Statement Balance	116,107.31		
Less: Outstanding Checks	(1,383.80)		
Plus: Deposits in Transit	175.50		
Adjusted	<u>114,899.01</u>		0.11%
Community Bank Student Activity Account			
Statement Balance	331,651.21		
Less: Outstanding Checks	(38,972.84)		
Plus: Deposits in Transit	24,405.30		
Adjusted	<u>317,083.67</u>		0.30%
Harris ISDLAF Account (Liquid & Max)			
Statement Balance	104,711,246.74		
Less: Outstanding Checks	(906,150.15)		
Plus: Deposits in Transit	78,104.97		
Adjusted	<u>103,883,201.56</u>		99.40%
Park National Imprest Account			
Statement Balance	14,499.50		
Less: Outstanding Checks	(336.00)		
Plus: Deposits in Transit	-		
Adjusted	<u>14,163.50</u>		0.01%
Community Bank Imprest Account			
Statement Balance	13,754.34		
Less: Outstanding Checks	(1,091.50)		
Plus: Deposits in Transit	-		
Adjusted	<u>12,662.84</u>		0.01%
Petty Cash	<u>7,400.00</u>		0.01%
Workers Compensation Escrow	<u>40,000.00</u>		0.04%
Total Cash and Investments	\$ 104,515,426.52	\$ 126,015.94	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
May 31, 2010

	Average	Investment		Prior Month
	Interest	Value	% of	% of
<u>By Financial Institution</u>	<u>Rate *</u>	<u>05/31/10</u>	<u>Total</u>	<u>Total</u>
Harris ISDLAF - Liquid MM	0.02%	9.36	0.00%	0.47%
Harris ISDLAF - Max MM	0.16%	7,539,915.67	7.19%	8.21%
Harris ISDLAF - SDA	0.20%	3,002,691.10	2.86%	2.76%
Harris ISDLAF - CD's	0.60%	91,570,800.00	87.35%	86.06%
Harris ISDLAF - Gov't Securities	0.43%	2,597,830.61	2.48%	2.39%
Harris - CTTO MM	*	126,015.94	0.12%	0.12%
Total All Investments by Institution		<u>104,837,262.68</u>	100.00%	100.00%

	Average	Investment		Prior Month
	Interest	Value	% of	% of
<u>By Investment Type</u>	<u>Rate *</u>	<u>05/31/10</u>	<u>Total</u>	<u>Total</u>
CD's	0.60%	91,570,800.00	87.35%	86.06%
Government Securities	0.43%	2,597,830.61	2.48%	2.39%
Money Market	0.12%	10,668,632.07	10.18%	11.55%
Total All Investments by Type		<u>104,837,262.68</u>	100.00%	100.00%

	Average	Investment		Prior Month
	Interest	Value	% of	% of
<u>By Maturity Age</u>	<u>Rate *</u>	<u>05/31/10</u>	<u>Total</u>	<u>Total</u>
1 month	0.61%	6,487,200.00	6.19%	1.93%
2 months	0.44%	2,600,000.00	2.48%	5.96%
3 months	0.44%	4,099,100.00	3.91%	2.39%
4-6 months	0.67%	29,591,000.00	28.23%	21.86%
7-9 months	0.31%	17,699,285.61	16.88%	20.95%
10-12 months	0.61%	13,093,500.00	12.49%	11.85%
1 year +	0.85%	20,598,545.00	19.65%	23.51%
2 years +	0.00%	-	0.00%	0.00%
Mature on demand	0.12%	10,668,632.07	10.18%	11.55%
Total Investments		<u>104,837,262.68</u>	100.00%	100.00%

* The rate of interest is not known for funds invested with the Trustee of the former CTTO.

**OAK PARK AND RIVER FOREST HIGH SCHOOL
DISTRICT 200**



"Those Things That Are Best"

**PRELIMINARY
BUDGET**

2010-2011

**OAK PARK,
COOK COUNTY,
ILLINOIS**

OAK PARK RIVER FOREST HIGH SCHOOL
FISCAL YEAR 2011
PRELIMINARY BUDGET

EDUCATION	TOT	BOOKSTORE	FOOD SERVICE	OP. & MAINT.	LIFE SAFETY	BOND & INT.	TRANSP.	IMRF	CONSTRUCTION	WORKING	FY 11	FY 10
FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	CASH FUND	PRELIMINARY	AMENDED
											BUDGET	BUDGET
Receipts												
Property Taxes	43,378,031	1,104,552		5,990,710	2,090,611	2,868,619	842,131	2,314,608	-	1,045,305	59,634,567	60,009,641
Other Local Sources	2,036,844	20,076		962,216	1,670	26,210	22,016	79,730	-	69,485	6,089,320	7,796,235
State Sources	1,535,232	-		13,987	-	-	645,379	-	-	-	2,194,598	2,973,301
Federal Sources	1,199,587	-		185,828	-	-	-	-	-	-	1,385,415	2,883,391
TIF Rebate	-	-		-	300,000	-	-	-	300,000	-	600,000	954,000
Total Receipts	48,149,694	1,124,628	850,003	6,952,926	2,392,281	2,894,829	1,509,526	2,394,338	300,000	1,114,790	69,903,900	74,616,568
Expenditures												
General Instruction	21,458,792	-	-	-	-	-	-	414,745	-	-	21,873,537	20,775,251
Special Education	5,109,106	-	-	-	-	-	-	224,800	-	-	5,333,906	5,704,059
Adult Education	20,539	-	-	-	-	-	-	-	-	-	20,539	20,282
Vocational Programs	378,059	-	-	-	-	-	-	25,273	-	-	403,332	399,663
Interscholastic Programs	2,189,182	-	-	-	-	-	-	121,161	-	-	2,310,343	2,146,352
Summer School	313,566	-	-	-	-	-	-	9,844	-	-	323,410	312,736
Drivers Education	765,563	-	-	-	-	-	-	9,239	-	-	774,802	771,751
Other Instructional	3,006,379	-	-	-	-	-	-	1,232	-	-	3,007,611	2,937,844
Support Svs. - Pupil	6,754,759	-	-	-	-	-	1,375,537	393,359	-	-	8,523,655	8,867,265
Support Svs. - Admin.	4,663,602	1,121,112	850,003	2,219,788	5,368,583	-	-	898,271	-	-	15,121,359	15,131,311
Construction	-	-	-	-	1,701,822	-	-	-	1,910,000	-	3,611,822	6,202,619
Debt Service	-	-	-	-	-	3,500,790	-	-	-	-	3,500,790	4,624,861
Total Expenditures	44,659,547	1,121,112	850,003	2,219,788	5,368,583	1,701,822	3,500,790	2,097,924	1,910,000	-	64,805,106	67,893,994
Sources of Funds												
Uses of Funds	-	-	-	-	26,210	614,263	-	-	1,610,000	-	2,250,473	15,277,838
	-	-	-	-	(1,610,000)	(614,263)	(26,210)	-	-	-	(2,250,473)	(14,135,151)
Change in Fund Balance	3,490,147	3,516	-	1,097	553	76,196	(17,908)	133,989	296,414	1,114,790	5,098,794	7,865,261
Beginning Balance (audited)	62,683,532	2,110,225	699,268	348,412	7,876,305	-	1,563,240	2,189,616	1,708,543	6,508,165	85,687,306	77,822,045
Est. Ending Balance	66,173,679	2,113,741	699,268	349,509	7,876,858	76,196	1,545,332	2,323,605	2,004,957	7,622,955	90,786,100	85,687,306

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Education Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	43,378,031	44,221,578	(843,547)	-1.91%
Other Local Sources	2,036,844	3,418,620	(1,381,776)	-40.42%
State Sources	1,535,232	2,315,135	(779,903)	-33.69%
Federal Sources	1,199,587	2,634,125	(1,434,538)	-54.46%
	<u>48,149,694</u>	<u>52,589,458</u>	<u>(4,439,764)</u>	<u>-8.44%</u>
<i>Expenditures</i>				
General Instruction	21,480,792	20,435,399	1,045,393	5.12%
Special Education	5,109,106	5,511,306	(402,200)	-7.30%
Adult Education	20,539	20,282	257	1.27%
Vocational Programs	378,059	376,506	1,553	0.41%
Interscholastic Programs	2,189,182	2,042,932	146,250	7.16%
Summer School	313,566	309,390	4,176	1.35%
Drivers Education	765,563	764,284	1,279	0.17%
Other Instructional	3,006,379	2,936,823	69,556	2.37%
Support Svcs. - Pupil	6,754,759	7,013,924	(259,165)	-3.70%
Support Svcs. - Admin.	4,663,602	4,838,406	(174,804)	-3.61%
	<u>44,681,547</u>	<u>44,249,252</u>	<u>432,295</u>	<u>0.98%</u>
Sources of Funds	-	1,000,000	(1,000,000)	
Uses of Funds	-	(1,000,000)	1,000,000	
Change in Fund Balance	3,468,147	8,340,206	(4,872,059)	-58.42%
Beginning Balance (audited)	<u>60,912,308</u>	<u>52,572,102</u>		
Ending Balance	<u>64,380,455</u>	<u>60,912,308</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Tort Immunity Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,104,552	1,184,844	(80,292)	-6.78%
Other Local Sources	20,076	15,000	5,076	33.84%
	<u>1,124,628</u>	<u>1,199,844</u>	<u>(75,216)</u>	<u>-6.27%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	1,121,112	1,007,395	113,717	11.29%
	<u>1,121,112</u>	<u>1,007,395</u>	<u>113,717</u>	<u>11.29%</u>
Change in Fund Balance	3,516	192,449	(188,933)	-98.17%
Beginning Balance (audited)	<u>2,110,225</u>	<u>1,917,776</u>		
Ending Balance	<u>2,113,741</u>	<u>2,110,225</u>		

Bookstore Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	850,003	899,427	(49,424)	-5.50%
	<u>850,003</u>	<u>899,427</u>	<u>(49,424)</u>	
<i>Expenditures</i>				
Support Svcs. - Admin.	850,003	895,999	(45,996)	-5.13%
	<u>850,003</u>	<u>895,999</u>	<u>(45,996)</u>	
Change in Fund Balance	-	3,428	(3,428)	-100.00%
Beginning Balance (audited)	<u>699,268</u>	<u>695,840</u>		
Ending Balance	<u>699,268</u>	<u>699,268</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Food Service Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	2,021,070	2,084,204	(63,134)	-3.03%
State Sources	13,987	7,812	6,175	79.05%
Federal Sources	185,828	249,266	(63,438)	-25.45%
	<u>2,220,885</u>	<u>2,341,282</u>	<u>(120,397)</u>	<u>-5.14%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	2,219,788	2,267,152	(47,364)	-2.09%
Construction	-	-	-	N/A
	<u>2,219,788</u>	<u>2,267,152</u>	<u>(47,364)</u>	<u>-2.09%</u>
Change in Fund Balance	1,097	74,130	(73,033)	-98.52%
Beginning Balance (audited)	<u>348,412</u>	<u>274,282</u>		
Ending Balance	<u>349,509</u>	<u>348,412</u>		

Operations and Maintenance Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	5,990,710	5,732,755	257,955	4.50%
Other Local Sources	962,216	1,073,525	(111,309)	-10.37%
TIF Rebate	-	954,000	(954,000)	N/A
	<u>6,952,926</u>	<u>7,760,280</u>	<u>(807,354)</u>	<u>-10.40%</u>
<i>Expenditures</i>				
Construction	-	4,728,038	(4,728,038)	-100.00%
Support Svcs. - Admin.	5,368,583	5,248,775	119,808	2.28%
	<u>5,368,583</u>	<u>9,976,813</u>	<u>(4,608,230)</u>	<u>-46.19%</u>
Sources of Funds	26,210	1,048,480	(1,022,270)	-97.50%
Uses of Funds	<u>(1,610,000)</u>	<u>-</u>	<u>-</u>	
Change in Fund Balance	553	(1,168,053)	2,778,606	-237.88%
Beginning Balance (audited)	<u>7,876,305</u>	<u>9,044,358</u>		
Ending Balance	<u>7,876,858</u>	<u>7,876,305</u>		

Note: Restricted Building Fund has been combined with the Operations & Maintenance Fund.

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Life Safety Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,090,611	1,734,662	355,949	20.52%
TIF Rebate	300,000	-	300,000	NA
Other Local Sources	1,670	3,045	(1,375)	-45.16%
	<u>2,392,281</u>	<u>1,737,707</u>	<u>654,574</u>	<u>37.67%</u>
<i>Expenditures</i>				
Construction	<u>1,701,822</u>	<u>1,474,581</u>	<u>227,241</u>	<u>15.41%</u>
	<u>1,701,822</u>	<u>1,474,581</u>	<u>227,241</u>	<u>15.41%</u>
Sources of Funds	-	-	-	
Uses of Funds	<u>(614,263)</u>	<u>(618,263)</u>	<u>4,000</u>	<u>-0.65%</u>
Change in Fund Balance	76,196	(355,137)	431,333	121.46%
Beginning Balance (audited)	<u>-</u>	<u>355,137</u>		
Ending Balance	<u>76,196</u>	<u>-</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Bond and Interest Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,868,619	2,958,262	(89,643)	-3.03%
Other Local Sources	26,210	48,480	(22,270)	-45.94%
	<u>2,894,829</u>	<u>3,006,742</u>	<u>(111,913)</u>	<u>-3.72%</u>
<i>Expenditures</i>				
Debt Service	3,500,790	4,624,861	(1,124,071)	-24.30%
	<u>3,500,790</u>	<u>4,624,861</u>	<u>(1,124,071)</u>	<u>-24.30%</u>
Sources of Funds	614,263	12,229,358	(11,615,095)	
Uses of Funds	<u>(26,210)</u>	<u>(11,516,888)</u>	<u>11,490,678</u>	
Change in Fund Balance	(17,908)	(905,649)	887,741	-98.02%
Beginning Balance (audited)	<u>1,563,240</u>	<u>2,468,889</u>		
Ending Balance	<u>1,545,332</u>	<u>1,563,240</u>		

Transportation Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	842,131	878,289	(36,158)	-4.12%
Other Local Sources	22,016	40,964	(18,948)	-46.26%
State Sources	645,379	650,354	(4,975)	-0.76%
	<u>1,509,526</u>	<u>1,569,607</u>	<u>(60,081)</u>	<u>-3.83%</u>
<i>Expenditures</i>				
Support Svcs. - Pupil	1,375,537	1,494,837	(119,300)	-7.98%
	<u>1,375,537</u>	<u>1,494,837</u>	<u>(119,300)</u>	<u>-7.98%</u>
Change in Fund Balance	133,989	74,770	59,219	79.20%
Beginning Balance (audited)	<u>2,189,616</u>	<u>2,114,846</u>		
Ending Balance	<u>2,323,605</u>	<u>2,189,616</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Illinois Municipal Retirement/Social Security Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,314,608	2,209,285	105,323	4.77%
Other Local Sources	79,730	95,721	(15,991)	-16.71%
	<u>2,394,338</u>	<u>2,305,006</u>	<u>89,332</u>	<u>3.88%</u>
<i>Expenditures</i>				
General Instruction	414,745	356,852	57,893	16.22%
Special Education	224,800	192,753	32,047	16.63%
Vocational Programs	25,273	23,157	2,116	9.14%
Interscholastic Programs	121,161	103,420	17,741	17.15%
Summer School	9,844	3,346	6,498	194.20%
Drivers Education	9,239	7,467	1,772	23.73%
Other Instructional	1,232	1,021	211	20.67%
Support Svcs. - Pupil	393,359	358,504	34,855	9.72%
Support Svcs. - Admin.	898,271	873,584	24,687	2.83%
	<u>2,097,924</u>	<u>1,920,104</u>	<u>177,820</u>	<u>9.26%</u>
Change in Fund Balance	296,414	384,902	(88,488)	-22.99%
Beginning Balance (audited)	<u>1,708,543</u>	<u>1,323,641</u>		
Ending Balance	<u>2,004,957</u>	<u>1,708,543</u>		

Working Cash Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,045,305	1,089,966	(44,661)	-4.10%
Other Local Sources	69,485	117,249	(47,764)	-40.74%
	<u>1,114,790</u>	<u>1,207,215</u>	<u>(92,425)</u>	<u>-7.66%</u>
<i>Expenditures</i>				
Other	-	-	-	N/A
	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Sources of Funds	-	1,000,000	(1,000,000)	N/A
Uses of Funds	-	(1,000,000)	1,000,000	N/A
Change in Fund Balance	1,114,790	1,207,215	(92,425)	-7.66%
Beginning Balance (audited)	<u>6,508,165</u>	<u>5,300,950</u>		
Ending Balance	<u>7,622,955</u>	<u>6,508,165</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Site and Construction Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	-	-	-	N/A
TIF-Rebates	300,000	-	300,000	N/A
	<u>300,000</u>	<u>-</u>	<u>300,000</u>	N/A
<i>Expenditures</i>				
Support Svcs.-Admin.	1,910,000	-	1,910,000	N/A
	<u>1,910,000</u>	<u>-</u>	<u>1,910,000</u>	N/A
Sources of Funds	1,610,000	-	1,610,000	N/A
Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Change in Fund Balance	-	-	-	N/A
Beginning Balance (audited)	<u>-</u>	<u>-</u>		
Ending Balance	<u>-</u>	<u>-</u>		

OAK PARK - RIVER FOREST HIGH SCHOOL DISTRICT 200
2010 - 2011 Preliminary Budget
June 2010

Dental Insurance Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	452,853	453,053	(200)	-0.04%
Other Local Sources	2,000	2,000	-	0.00%
	<u>454,853</u>	<u>455,053</u>	<u>(200)</u>	<u>-0.04%</u>
<i>Expenditures</i>				
Staff Services	<u>452,853</u>	<u>453,053</u>	<u>(200)</u>	<u>-0.04%</u>
Change in Fund Balance *	2,000	2,000	-	0.00%
Beginning Balance (audited)	<u>145,399</u>	<u>143,399</u>		
Ending Balance	<u>147,399</u>	<u>145,399</u>		

Medical Self Insurance Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	5,577,698	4,443,347	1,134,351	25.53%
Other Local Sources	20,000	15,000	5,000	33.33%
	<u>5,597,698</u>	<u>4,458,347</u>	<u>1,139,351</u>	<u>25.56%</u>
<i>Expenditures</i>				
Staff Services	<u>5,577,698</u>	<u>4,443,347</u>	<u>1,134,351</u>	<u>25.53%</u>
Change in Fund Balance *	20,000	15,000	5,000	33.33%
Beginning Balance (audited)	<u>1,609,968</u>	<u>1,594,968</u>		
Ending Balance	<u>1,629,968</u>	<u>1,609,968</u>		

Self-Insurance Workers' Comp Fund

	Preliminary Budget 2010 - 2011	Amended Budget 2009 - 2010	Difference Amount	Difference Percent
<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>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance *	-	-	-	N/A
Beginning Balance (audited)	<u>15,857</u>	<u>15,857</u>		
Ending Balance	<u>15,857</u>	<u>15,857</u>		

*Net changes in fund balance are consolidated with the Education Fund, per ISBE guidelines.

OAK PARK AND RIVER FOREST HIGH SCHOOL

FISCAL YEAR 2010- 2011

PRELIMINARY BUDGET

MANAGEMENT DISCUSSION AND ANALYSIS

As required by the School Code of Illinois, the Preliminary Budget is presented for the consideration of the Board of Education and the communities of Oak Park and River Forest. This budget is in preliminary format and, therefore, summarized. The Tentative Budget will be reviewed at the August 17, 2010, Finance Committee Meeting. The Tentative Budget will have updated information and be presented in a detailed format. The Tentative Budget will be put on display in the Business Office for 30 days beginning August 18, 2010. The Tentative Budget will be reviewed again at the September Finance Committee Meeting, and the Board of Education will approve a Final Budget at the Board of Education Meeting on September 23, 2010.

This Preliminary Budget contains several estimates based on the information currently available. These estimates relate to the cost of salaries and benefits for future staff members yet to be hired. This budget also includes estimated amounts of State Foundation Aid and categorical state aid. Revenue and expenditures for State and Federal grants that have not been finalized and approved are omitted and will be added later.

The District continues its commitment to narrow the achievement gap and to meet the needs of special education students. The financial resources required to address these issues are significant. In the fall of 2005, the Board of Education carefully considered school *Achievement Initiatives* and mandated requirements. The cost of implementing these additional initiatives and mandates approximated \$1,500,000 annually in FY 2006 dollars. These *Initiatives* have been carefully reviewed and revised accordingly. Please see page 22 for a chart of the *Achievement Initiatives* that have been implemented since FY 2006. The estimated cost for continued implementation of the *Achievement Initiatives* will be approximately \$1,734,000 in FY 2011.

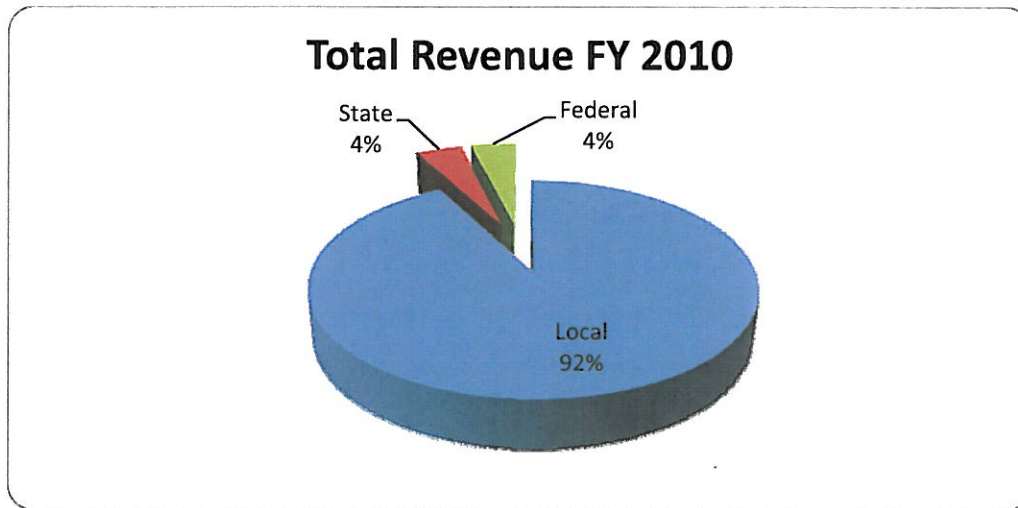
The District Leadership Team also reviewed the budget for FY 2011 and implemented cost savings. These savings include:

- Reduction in tuition costs for off campus placements. A new transition program was developed in order to transition students back to the building with a savings of approximately \$200,000;
- Reduction in general administration budgets;
- Reduction in Administrative staffing;
- Restructure of the copier lease agreements at a savings of approximately \$74,000 annually;

- Self fund the District HMO plan and restructure the pharmacy plan with savings of approximately \$200,000;
- Refinance debt at lower interest rates with a savings over the next seven years of \$700,000.

REVENUE

Oak Park and River Forest High School receives most of its funding from Local Property Taxes and other local revenue such as Corporate Personal Property Taxes, Investment Income and Student Fees.



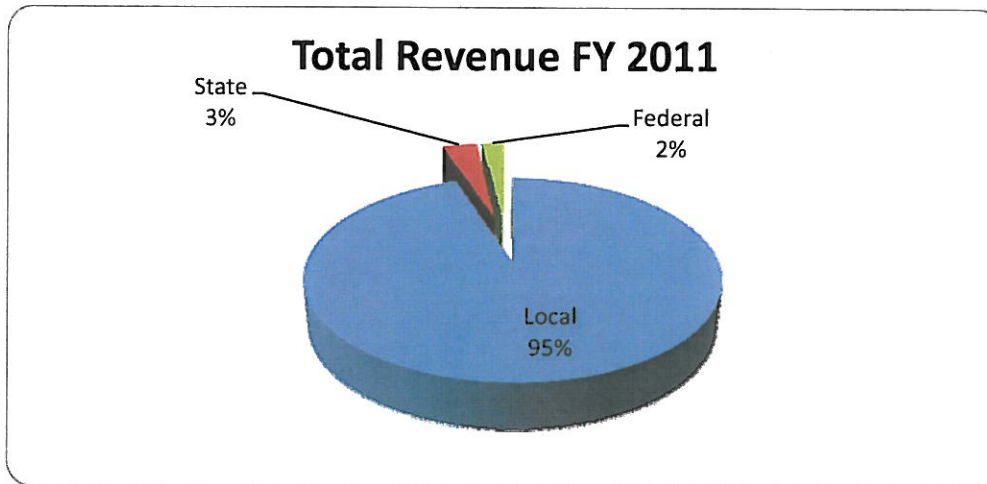
In FY 2010, the State of Illinois provided 4% of revenue for General State Aid, Categorical aids, Food Service, Transportation and Special Education. The Federal government provided 4% of total revenue for Title grants and for Special Education. The percentage was higher than historical trends due to the onetime American Recovery and Reinvestment Act (ARRA) funds the District received.

For FY 2011, the District will experience a sharp decline in total revenue in all of the major categories.

Type of Revenue	FY 2010	FY 2011	Change	Percent Change
Property Taxes	\$ 60,009,641	\$ 59,634,567	\$ (375,074)	-0.63%
Other Local Sources	\$ 7,796,235	\$ 6,089,320	\$ (1,706,915)	-21.89%
State Sources	\$ 2,973,301	\$ 2,194,598	\$ (778,703)	-26.19%
Federal Sources	\$ 2,883,391	\$ 1,385,415	\$ (1,497,976)	-51.95%
TIF Rebate	\$ 954,000	\$ 600,000	\$ (354,000)	-37.11%
Total	\$ 74,616,568	\$ 69,903,900	\$ (4,712,668)	-6.32%

Fiscal year 2011 total revenue by source for all funds

The percent revenue by source will change to more historical levels. Property Taxes, Other Local Sources and TIF will be 95% of the total, State Sources 3%, and Federal Sources 2%.



Property Taxes

The December 31, 2008 Consumer Price Index was 0.1%, a historically low percentage. Since the District is a tax-capped district, property tax receipts will be limited to the CPI of 0.1% for the 2009 Levy. The 2009 levy is paid in two installments, one was received in March/April of 2010 and the other will be received in the fall of 2010. The result of the low CPI reflects a very small increase in property tax receipts. In addition, the District had anticipated a "carve out" of EAV property from the Village of Oak Park Downtown TIF District. This carve out has not occurred.

Cook County has restructured the payment of property taxes to taxing bodies. In prior years, the March/April payments were 50% of the prior year total levy and the fall payment included the remaining balance due. Effective this spring, the March/April payment will now be 55% of the prior year total levy, and the fall payment will be the remaining balance. For next year, the change in the Cook County payment method will cause the property taxes collected in FY 2011 to be less than the collections in FY 2010.

Levy Estimates

Levy	FY 2010	FY2011	Difference
Education Fund	\$44,221,578	\$43,378,031	(\$ 843,547)
O & M	\$ 5,732,755	\$ 5,990,710	\$ 257,955
Transportation	\$ 878,289	\$ 842,131	\$ 36,158
IMRF/SS	\$ 2,209,285	\$ 2,314,608	\$ 105,323
Life Safety	\$ 1,734,662	\$ 2,090,611	\$ 355,949
Working Cash	\$ 1,089,966	\$ 1,045,305	(\$ 35,661)
Tort	<u>\$ 1,184,844</u>	<u>\$ 1,104,552</u>	<u>(\$ 80,292)</u>
Total Tax Capped	\$57,051,379	\$56,765,948	(\$ 285,431)
			0.5% reduction

Other Local Revenue

Other Local Revenue

Other Local Revenue consists of Corporate Personal Property Replacement Taxes (CPPRT), Investment Income, TIF surplus distributions and student fees. We anticipate CPPRT to remain the same as the current school year. Investment Income will decline as older, longer term investments mature. The older long term investments carry a higher interest rate and, as they mature, the District is not able to reinvest at the same interest rate. Previous interest rates were approximately 2.5%, and they now average 0.4%. There is a 2% drop in individual interest rates due to the current market.

In FY 2010, the Village of Oak Park remitted delinquent payments for TIF surplus distributions. We expect the Village of Oak Park to remit payments on time in the future; however, the FY 2011 amount will be reduced compared to FY 2010. In addition, the River Forest TIF District will expire, and the annual surplus distributions will cease. The reduction in revenue compared to FY 2010 will be \$1,028,392.

State Funding

The State of Illinois has been having financial difficulties. Conversations concerning future funding for public school districts continue and are not finalized at this point. The State recently restructured the State employee pension plans including TRS and IMRF, increasing the retirement age and reducing benefits. TRS recently raised the employer and employee THIS rates, as well.

We have determined that the best course of action at this point is to estimate next year's State revenue based on the Illinois State Board of Education Governor's Budget. We have estimated mandated categorical funding according to the reduction indicated by the Governor. For State General State Aid we are assuming that the Alternate and Flat Grants will be eliminated and only the Poverty Grant will be remitted. Below is a chart of the estimated State Revenue for FY 2011 compared to the FY 2010 budget.

State Revenue

<i>Type of Revenue</i>	<i>FY 2010</i>	<i>FY 2011</i>	<i>Change</i>
<i>Education Fund</i>			
General State Aid	\$ 962,759	\$ 152,650	
Categorical Aid	<u>\$ 1,352,376</u>	<u>\$ 1,382,582</u>	
Sub-Total Education Fund	\$2,315,135	\$1,535,232	
<i>Food Service Fund</i>			
Free Lunch	\$ 7,812	\$ 13,987	
<i>Transportation Fund</i>			
Special Ed Transportation	\$ 650,354	\$ 645,379	
Total	\$2,973,301	\$2,194,598	(26.2%)
Net decrease in anticipated State revenue			(\$ 778,703)

Source: ISBE Governor's Projected Budget

Federal Funding

For Fiscal Year 2010, the Federal government provided additional grants of \$875,745 for Special Education IDEA funding, \$84,970 for Title I funding and \$405,189 State Stimulus for General Education Funding. These additional grant amounts will not be received in Fiscal Year 2011.

EDUCATION FUND

Revenue

In the fall of 2007, the District received the majority of funds held by the Cicero Township Treasurer and the Treasurer's office closed effective December 31, 2007. The remaining balance of funds held by the Cicero Township Trustee of Funds relates to the agreed upon escrow balance for possible litigation defense costs. The funds held in escrow will be distributed in October of 2011.

The District expected certain properties to be released from the Oak Park Downtown Tax Increment Finance. The District is currently discussing these delinquent payments with the Village of Oak Park and anticipates that the Village of Oak Park will make cash settlement rather than carve out additional property during FY 2011. This cash

settlement will be recorded as other local sources of revenue. State and Federal Sources of revenue have been reduced as discussed above.

Interest income in the Education Fund will decline by \$525,528 next year. The District will collect an additional \$100,000 in student fees.

Expenditures

Total expenditures in the Education Fund will increase approximately 1% over last year. General Instructional and Interscholastic Program expenditures will increase as expenditures in Special Education, Pupil Support and Administration decrease. The decrease in expenditures for Special Education and Pupil Supports are related to one time ARRA funds received and spent in FY 2010 that will not be available in FY 2011.

The majority of the increases in expenditures relate to salary increases. The salaries and benefits reflect the results of contract negotiations with all bargaining units. The District will be in the fourth year of a five year agreement with the Faculty Senate. Included in the agreement are several features including an adjustment to the retirement compensation in order to meet the 6% limitation in the final years of service, a transfer of retirees to the state medical plan rather than the District medical plan beginning with retirements at the end of FY 2007, and an increase in the employee participation rate for medical insurance. Additionally, the parties have agreed to phase-out the end of career retirement "bumps" in salary in exchange for a 403 (b) match over the employee's career, after reaching tenure. This change reduces the cost for the District and increases the amount available at the time of retirement for the employee.

The District has experienced a reduction in the cost of benefits. This is due to the sunset of previous retirement plans, i.e., the five year annuities and the three year 20% bumps, and the ERO penalties diminishing along with fewer individuals on the District's health plan and a greater employee participation rate for medical benefits. Due to the impact of recent legislative action capping end-of-career salary bumps at 6% without a penalty, several faculty and administrative members retired at the end of the FY 2010. This budget reflects the cost of the related end-of-career salary bumps, 6% penalty and estimated ERO payments. The change in legislation and in the contract with Faculty members is a long-term savings for the District. The benefit of these savings is beginning to be realized as the current annuity system begins to sunset and as the 403 (b) match begins to be phased-in.

The District is currently negotiating contract agreements with the Service Employees International Union Local 73 for the Classified Personnel and for the Safety and Support personnel. The contracts for both groups expired effective June 30, 2009.

Faculty staffing will increase 2.1 Full Time Equivalents (FTE) over last year's total. In addition, one faculty member will be on sabbatical leave. The increase in staffing is due

to several factors: an increase in enrollment and an increase in the average number of courses each student has registered for. The estimated additional cost is \$226,800. The sabbatical leave is not included in the faculty FTE total reflected in the summary report.

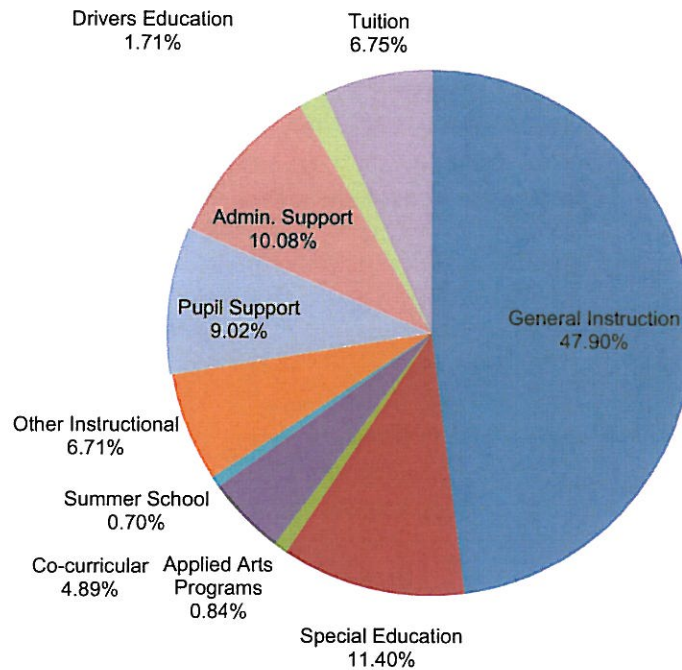
Classified staffing will increase by 3.15 FTE. This increase is due to Special Education Teaching Assistance needs.

Administrative staffing will decrease by 1.0 FTE for the position of Division Head of Media center and Business Education. The Business Education Department has been combined with the Fine and Applied Arts Department.

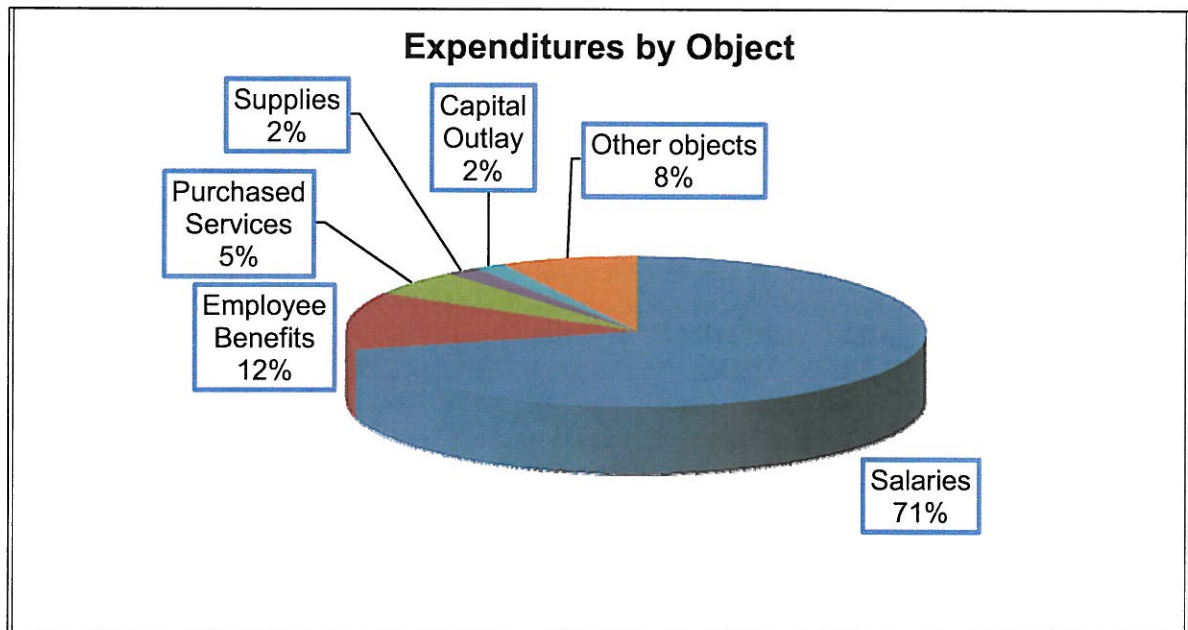
A Fiscal Year 2010 Certified/Non-Certified Staffing FTE Report for Budgeting table summarizes the total staffing and is located on page 23.

The Special Education Department, Student Support Services and the Administration have carefully reviewed the number of students placed off campus and created a transitional program in order to successfully transition students back on campus. The program is expected to offer a greater level of success for students and to decrease tuition and transportation costs. The budget for off-campus special education placements will be \$2.8 million, and the amount is reflected in Other Instructional Programs.

Expenditures by Program



General Instruction, Special Education, Applied Arts, Drivers Education, Tuition and Other Instructional costs are estimated to be approximately 75.3% of the Education Fund expenditures, compared to 74.3% in FY 10, 68.05% in FY 2009, and 68.72% in FY 2008. The Administrative Support percentage will decrease by .50% for the second year in a row.



Salaries will be 71% of the budget compared to 70% in FY 2010. Benefits will be 12% of the budget compared to 13% in FY 2010. Special Education tuition is part of the expenditures titled Other Objects and will be 8% of the Education Fund budget, an increase of 1% over prior year. Tuition was 7% in FY 2008 and 2009, 8% in 2007, 6.0% in 2006 and 5.8% in 2005. Purchased Services will be 5% compared to 5% in FY 2010. Purchased Services will be 5%, the same as in FY 2010.

TORT IMMUNITY FUND

Expenditures for the Tort Fund include property, liability and workers' compensation insurance. The increase in premium is 15% for property, liability and workers' compensation policies. There are planned expenditures to enhance the security camera system, install new bike racks, clocks, bells and locks for \$142,000 and to improve the safety of athletic equipment for \$45,000.

BOOKSTORE FUND

The Bookstore continues to function on a break even basis.

FOOD SERVICE FUND

The budget reflects an increase in revenue and expenditures. The District has completed a successful third year providing food service to District 97. This cooperative agreement benefits both Districts and the community overall by lowering the cost of food services while improving nutritional quality through economies of scale using District 200 staffing and equipment. In FY 2008, District 200 purchased a new oven and one new van in order to implement the service. District 200 has now fully recouped these initial costs. The lunch price charged to District 97 will now decrease to reflect the full reimbursement

of the initial start-up costs. In addition, District 200 will continue its program of increasing the fund balance over time in order to replace equipment in a timely fashion.

Federal Sources of revenue will decline by \$63,000.

OPERATIONS AND MAINTENANCE FUND

By the end of FY 2008, the Restricted Building Fund balances were depleted. In fiscal years 2009 and 2010 the O & M Fund shouldered the burden of costs related to the continued maintenance of the vintage building. In FY 2010, expenditures related to construction were \$4,728,038. The District refurbished several science labs, improved HVAC systems, Stadium water proofing, tennis court resurfacing and repairs to windows in the 3 East Gym.

Beginning in FY 2011, the O & M Fund will make annual transfers to the Site and Construction Fund for construction projects. This is a new requirement of the ISBE account code structure. The *Five Year Plan* reflects annual budgets of approximately \$2,000,000 for construction purposes. It will be important to sustain cost containment in the O & M Fund in order to ensure that facility maintenance is not deferred, thereby significantly depreciating the value of the District's and communities' valuable asset. It is important to maintain this objective due to the limited borrowing capacity of the District imposed by law. The District has no excess capacity for borrowing until after FY 2018.

The District will be in the third year of a four year contract with the Buildings and Grounds Custodial and Maintenance, Service Employees International Union, Local 73. The contract agreement includes salary increases of 0% in FY 2009 and 1.5% increases for the next three years. The agreement provides for a new electronic timekeeping system to be implemented effective July 1, 2009. The implementation of the timekeeping system has been successful.

Other Sources of Revenue are budgeted to decrease. Corporate Personal Property Taxes are an exceptionally volatile source of revenue and have declined significantly due to the economic downturn.

The transfer category is the interest income earned in the Bond and Interest Fund. This amount is transferred to the O & M Fund at the end of each year.

LIFE SAFETY FUND

During the summer of 2010, the District will commence projects that were approved in the Life Safety master plan. These projects include asbestos removal in the science labs, HVAC repair and replacement and electrical and plumbing upgrades. A transfer of \$614,263 will be made to the Bond and Interest Fund in order to pay the debt for the previous roof replacement project.

TRANSPORTATION FUND

The District currently owns two activity buses, one Special Education wheel chair equipped mini-bus and two vans for transporting small groups of students for activities and Special Education programs. These vehicles have greatly reduced the cost of transportation for small groups of students. The District also owns four vehicles utilized for the Drivers' Education program.

Last year, the District replaced the two activity buses and two vans. The District also purchased an additional handicapped-equipped mini-bus for the Special Education program with the IDEA ARRA funds. There will be no purchases of vehicles in this fiscal year and, therefore, a budget reduction is indicated.

The District is currently under contract for Special Education and activity transportation needs. Grand Prairie has been awarded the Special Education transportation contract, and R & D has been awarded the Athletics and Activity transportation contract. The District has a one-year contract extension with each company.

IMRF/ SOCIAL SECURITY FUND

The increase in expenditures for this fund relate to an increase in the IMRF rate. The rate will increase to 10.48% on January 1, 2011. Historical rates effective on January 1, have been, 7.37% in 2004, 8.59% in 2005, 9.39% in 2006, 9.61% in 2007, 8.9% in 2008, 8.66% in 2009 and 9.53% in 2010.

WORKING CASH FUND

The District is re-establishing the fund balance in this fund in order to provide for cash flow purposes. The District's primary source of revenue is property tax revenue, which is received in installments twice per year. The fund balances help the District with cash flow needs between the payment dates.

DENTAL AND MEDICAL SELF-INSURED FUNDS

The District is self-insured for the PPO low deductible and PPO VEBA high deductible medical plans and for the HMO and pharmacy plans. The increase in revenue and expenditures relates to an anticipated increase in premium costs effective January 1, 2011, due to the new government requirements and the cost of benefits for additional staff. Faculty retirees access the State TRIP insurance plan rather than the District insurance plan. A positive change in fund balance in the Medical Insurance Fund reflects a planned increase in the reserve for future claims.

WORKERS' COMPENSATION SELF-INSURED FUND

In July 2006, the District renewed the Workers' Compensation Insurance with the SELF cooperative pool, taking advantage of the high deductible partially self-insured option. In December of 2006, it became apparent that the SELF cooperative pool was experiencing significant structural instability due to districts with excessive losses. An attempt by the pool's executive board to help these districts migrate to a high risk insurance alternative was unsuccessful. In January of 2007, the Board of Education approved a resolution to withdraw from the pool and seek outside bids for insurance. As a part of that process, the District received and accepted an insurance bid from CLIC. The District can now consider transferring the remaining fund balance to the Tort fund for future premiums.

SITE AND CONSTRUCTION FUND

In summer 2010, the District will refurbish four science labs and science faculty office space, improve HVAC systems, tuck point the exterior of the building, improve electrical and plumbing. The source of revenue will be transferred from the O & M Fund.

PROPOSED BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2011
REFERENDUM PHASE-IN UTILIZATION CHART

INITIATIVE	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011
Special Education						
Special Education Teacher (1.0 FTE)	\$35,500	\$86,300	\$89,000	\$93,073	\$99,123	\$105,070
Special Education (1.0 FTE)		86,300	89,000	93,073	99,123	\$105,070
Special Ed Mandates Sub Total	35,500	172,600	178,000	186,146	198,245	210,140
Grad Standards						
Science (1.0 FTE)		138,080	142,400	148,917	158,597	168,112
English (2.0 FTE)		129,450	133,500	139,610	148,685	157,606
Math (1.0 FTE)		86,300	89,000	93,073	\$99,123	105,070
Mandated Grad Standards Sub Total	-	353,830	364,900	381,600	406,404	430,788
Response to Intervention						
English/History .4 FTE						43,200
Mandated Rtl Sub Total						43,200
Initiatives						
Summer School Transitions	27,000	15,000	33,000	20,000	20,000	20,000
Junior Level Math (.2 FTE)	14,200	17,260	17,800	18,615	19,825	21,014
Algebra I Modified (1.6 FTE)		129,450	133,500	139,610	148,685	157,606
Reduced Class Size (1.4 FTE)		120,820	124,600	130,302	138,772	147,098
Support Class Assistant (FTE 1.0)	21,000	25,795	32,410	34,355	36,588	33,339
SOLO Program on-line courses		64,520		20,000	21,300	20,000
Tutoring (.4 FTE)		33,500	40,000	37,229	39,649	42,028
Division Head Release (.4 English and Math)		182,852	156,000	186,146	\$198,245	210,140
AVID/Support Program (1.0 FTE)					118,486	121,685
Dean Counselors/Psychologist (2.0 FTE)			89,000	93,073	96,773	102,535
Resource Managers (2.0 contractors)		15,000	15,000	18,615	19,548	21,600
Behavior Interventionist (1.0)					26,000	-
Student Assessment (.2 FTE Test Prep)					24,000	-
Junior Level Reading (.4 FTE)					-	24,000
Institutional Research/ Data Processing (.4 FTE)					-	-
Data collection and analysis		50,000	62,700	65,271	-	-
Hardware/software	20,000	70,000	70,000	-	-	-
Information Systems Consulting Services	7,500	15,000	4,300	-	-	-
Technology Committees					-	-
Algebra 212 Class Computer Equipment			43,400	15,000	15,000	15,000
AGILE MIND					10,000	10,000
Theta Scholars		31,000	33,000	20,000	15,000	15,000
Staff Mentoring-CRIS		25,000	20,000	10,000	-	-
Minority Student Achievement Network		32,500	32,500	25,000	30,000	30,000
FREE & MUREE Student Groups		7,000	7,000	7,000	5,500	3,500
African American Outreach Coordinator 1 FTE				59,000	60,770	55,607
Physical Plant Changes		100,000	62,000	-	-	-
Cooperative Committee		30,000	30,000	-	-	-
Grand Total	\$125,200	\$1,491,127	\$1,549,110	\$1,583,697	\$1,648,790	\$1,734,281

Oak Park and River Forest High School District 200
Fiscal Year 2011 Certified/Non-Certified Staffing FTE Report ^{1,2}

Area/Division/Employee Group	F.T.E 2006-2007	F.T.E 2007-2008	F.T.E 2008-2009	F.T.E 2009-2010	F.T.E 2010-2011	F.T.E. Change 2009-2010 vs 2010-2011
Faculty						
Alternative Program	1.4	1.4	1.0	1.0	1.0	0.00
Business Education	5.7	5.5	5.8	6.6	6.4	-0.20
Deans	4.0	4.0	4.0	4.0	4.0	0.00
Driver Education	6.0	6.0	6.1	6.2	6.2	0.00
English	29.0	28.4	27.2	27.8	27.8	0.00
Family and Consumer Sciences	2.0	2.0	2.0	2.4	1.9	-0.50
Guidance	12.0	12.0	12.0	12.0	12.0	0.00
History	22.4	22.0	22.3	22.2	23.4	1.20
ISIT	3.0	3.0	3.0	3.0	3.0	0.00
Mathematics	26.4	26.2	26.1	26.2	26.5	0.30
Music	3.6	3.0	3.0	3.0	3.0	0.00
Physical Education	15.4	14.8	14.5	14.6	14.6	0.00
Science	24.2	23.2	23.9	24.0	24.9	0.90
Special Education	38.0	40.0	40.4	40.4	40.4	0.00
Technology	2.0	2.0	1.5	1.8	1.8	0.00
Theater/TV Production	1.6	1.2	1.5	1.3	1.6	0.30
Visual Arts	5.4	5.3	5.5	5.4	5.2	-0.20
World Languages	20.0	19.9	20.4	20.8	21.3	0.50
Other Assignments/Release Periods ³	4.3	4.1	5.1	5.7	5.5	-0.20
Sub-total	226.4	224.0	225.3	228.4	230.5	2.10
Non-Certified Employee Groups⁴						
Buildings and Grounds	41.50	40.70	40.70	40.70	40.70	0.00
Classified	80.85	67.80	70.71	64.07	67.22	3.15
Food Service	28.40	19.95	19.95	21.68	21.68	0.00
Non-Affiliated	38.75	41.50	38.88	37.01	36.48	-0.53
Safety and Support Team	22.60	18.13	18.13	17.80	17.73	-0.07
Sub-total	212.10	188.08	188.37	181.26	183.81	2.55
Administration						
Building Administration/Division Heads	8.6	9.1	9.6	9.4	9.6	0.20
District Administration	6.0	5.0	6.0	5.0	4.0	-1.00
Sub-total	14.6	14.1	15.6	14.4	13.6	-0.80
TOTALS	453.10	426.18	429.27	424.06	427.91	3.85

¹ F.T.E. = Full-Time Equivalent of 1.0
² F.T.E. = Shown here is a summary of paid employees and excludes employees on Sabbaticals and unpaid Leaves of Absence.
³ F.T.E. = Spoken Word, Title I, Learning Sem./Reading Supp., FS Chair, Proj. Schol/Coll. Prep, Test Prep, Rtl and Engage Learning Coordinator.
⁴ F.T.E. = For 2008 and beyond, FTE is reported as hours worked based on 2080 hours vs Number of Employees as in prior years.