



Morton College

Regular Meeting

Wednesday, November 20, 2019 11:00 AM



MORTON COLLEGE

COMMUNITY COLLEGE DISTRICT NO. 527

COOK COUNTY, ILLINOIS

Agenda for the Regular Meeting

Wednesday, November 20, 2019

Agenda for the Regular Meeting of the Morton College Board of Trustees of Illinois Community College District No. 527, Cook County, to be held at 11:00 AM on Wednesday, November 20, 2019, in the Morton College Board Room (221B) of Building B located at 3801 S. Central Avenue, Cicero, Illinois.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Citizen Comments
5. Recognition
 5. 1. Nurse Educator Fellowship fy20, Amy Green MSN, RN, USNR, 5
 5. 2. 2019 Region VI Society of Hispanic Professional Engineers (SHPE) Regional Advisor Excellence Award, Carlos Dominguez
 5. 3. Athletic Fall Honors 6
6. Reports
 6. 1. ICCTA/ACCT
 6. 2. Out of State Travel Report - Information Only 10
7. President's Report
 7. 1. Strategic Plan
 7. 2. Strategic Enrollment Plan
 7. 3. Institutional Advancement
 7. 4. Capital Improvements
 7. 5. Higher Learning Commission (HLC)
 7. 6. Finance Review

8. Consent Agenda

8. 1. Approval of the Consent Agenda-Items may be removed from the consent agenda on the request of any one member. Items not removed may be adopted by general consent without debate. Removed items may be taken up either immediately after the consent agenda or placed later on the agenda at the discretion of the Board.
8. 2. Approval of the Minutes of the Regular Board Meeting held on October 23, 2019
8. 3. Approval and Ratification of Accounts Payable and Payroll in the amount of \$2,879,322.00 and Budget Transfers in the amount of \$0 for the month of October 2019, as submitted. 11
8. 4. Approval of the Monthly Budget Report for fiscal year to date ending in October 2019 to be received and approved, as submitted 76
8. 5. Approval of the Treasurer's Report - October 2019 to be received and filed for audit, as submitted. 90
8. 6. Approval of the estimated 2019 Tax Levy of \$9,891,440.00 which represents a 2.38% or a \$230,380.00 increase from the \$9,661,060.00 Cook County extended 2018 levy 92
8. 7. Approval of the Annual Financial Report for fy19 and the accompanying communication prepared by BKD, LLP Auditors 94
8. 8. Approval of the Institutional Membership in the National Council for State, authorization reciprocity agreement for fy20 for the annual fee in the amount of \$4000.00, as submitted 249
8. 9. Approval of the changes in Curriculum, as submitted 258
8. 10. Approval of the fee waiver for the facility usage for Illinois Spina Bifida Association, approved at the October Board Meeting.
8. 11. Approval of the revised Board Policy 8.11, Conflict of Interest, as presented at the October 23, 2019 Board Meeting. 261
8. 12. Approval of the Adjunct Faculty Stipend Report for Fall 19, Term 2 in the amount of \$122,416.11, as submitted. 262
8. 13. Approval of the Membership for Literacy Works in the amount of \$1,200.00 until the end of the current fiscal year as submitted. 270
8. 14. Approval of the Annual APTA Membership fee for Jennifer Reft in the amount of \$505.00, as submitted 275
8. 15. Approval of the Annual CAPTE Accreditation Fee in the amount of \$4500.00, as submitted 278
8. 16. Approval of the Annual International Nursing Association for Clinical Simulation and Learning (INACSL) Membership fee in the amount of \$532.00, as submitted 282
8. 17. Approval of the Out of State Travel for Dr. Stan Fields to attend the ACCT National Legislative Summit Conference in Washington, DC, February 9 -12, 2020 at the cost of approximately \$2600.00
8. 18. Approval of the Out of State Travel for the Campus Activities Board (CAB) to 289

- attend the Association for the Promotion of Campus Activities (APCA) National Convention in Orlando, Florida, March 4th - 8th, 2020. Four students and one advisor will attend at the cost of approximately \$6,395.00, as submitted.
8. 19. Approval of the compensation report for Adjunct Faculty members teaching English 101,102, 086, 088, 071, 076, 151 and 152 for Fall semester 2019 in the amount of \$6,166.19, as submitted. 291
8. 20. Approval of Updated Job Descriptions
8. 20. 1. Retention and Compliance Specialist 294
8. 21. Approval of New Job Description
8. 21. 1. Health Careers Programs Simulation Lab Program Coordinator/Tenured Faculty Position 298
8. 22. Approval of Resignations
8. 22. 1. Amara Kelikian, Simulation Lab Assistant, effective October 28, 2019
8. 23. Approval of Retirement
8. 23. 1. Dr. James Grice, Faculty, effective May 31, 2020
8. 24. Approval of Full-Time Employment
8. 24. 1. Diego Aleman Santiaguillo, Recruitment Specialist, \$49,115.00, effective December 4, 2019
8. 24. 2. Nydia Jaimes, Coordinator of Success/Financial Aid, effective October 24, 2019
9. Adjournment



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ILLINOIS BOARD OF HIGHER EDUCATION
1 NORTH OLD STATE CAPITOL PLAZA, SUITE 333
SPRINGFIELD, ILLINOIS 62701-1377

November 7, 2019

Amy Green, MSN, RN, USNR
9150 South Phillips Ave
Chicago, IL 60617

Dear Ms. Green:

Congratulations! It is a distinct honor for me to notify you of your selection as a Nurse Educator Fellow by the Illinois Board of Higher Education. You are one of 19 distinguished educators selected from a group of 30 nominees from across Illinois. You are joining a select group and we are pleased to honor your commitment to quality and innovative teaching.

The amount of the fellowship award is \$10,000 and will be distributed to you through Morton College since this is a salary supplement. As explained in the application instructions, the funds are subject to withholding.

You will have the opportunity to share your fellowship plans and activities with other Fellows and members of the Advisory Board for the Illinois Nursing Workforce Center in 2020. The Fellowship agreement and more details are forthcoming.

Again, congratulations on being selected to be a Nurse Educator Fellow!

Sincerely,

Nyle D. Robinson
Interim Executive Director

cc: Lydia Falbo, Dean

From: [Blanca E Jara](#)
To: [Stan Fields](#)
Cc: [Maria Anderson](#)
Subject: Re: Athletic Fall Honors—UPDATED
Date: Thursday, November 14, 2019 3:51:53 PM

Volleyball

All-Region IV District A

Mikah Nevins

Maya Stovall

All-Skyway Conference (Second Team)

Mikah Nevins

All-Skyway Conference (Honorable Mention)

Maya Stovall

Michelle Kosinski

Team accomplishments

13-14 overall

3-4 in Skyway (5th place)

Region IV quarterfinalist

Blanca Jara
Morton College

Please excuse any typos as this was sent from my iPhone

On Nov 14, 2019, at 10:52 AM, Blanca E Jara <blanca.jara@morton.edu> wrote:

Stan,

Below is the list for the Athletic Fall Sport Honors. We are just missing volleyball and will provide you the information this afternoon.

Men's Cross Country

All-Region IV

Christian Serrano

Jonathan Garcia

All-Skyway Conference

Christian Serrano

Jonathan Garcia
Manuel Salinas
Dominick Lopez

Team accomplishments

Skyway Conference champions
Region IV runners-up
35th of 45 teams at NJCAA Division I nationals

Women's Cross Country

All-Region IV

Katherine Sandoval

All-Skyway Conference

Katherine Sandoval
Aileen Lopez
Liliana Avitia

Team accomplishments

Skyway Conference runners-up
Region IV (4th place)

Men's Soccer

All-American candidate

Lukas Palma

All-Region IV

Lukas Palma
Patryk Kibler
Nyandoro Maldini

All-Skyway Conference (First Team)

Lukas Palma
Patryk Kibler
Nyandoro Maldini

All-Skyway Conference (Second Team)

Adrian Barrera

All-Skyway Conference (Honorable Mention)

Alexander Labastida
Alejandro Ramirez

Team accomplishments

18-5 overall
5-2 in Skyway
2nd in Skyway
Region IV runners-up

Women's Soccer**All-Region IV (First Team)**

Jennifer Gonzalez

All-Region IV (Second Team)

Ruby Flores

All-Skyway Conference (First Team)

Stephanie Hernandez

All-Skyway Conference (Second Team)

Veronica Brito

Anibeth Bravo

All-Skyway Conference (Honorable Mention)

Nataley Salgado

Jennifer Gonzalez

Team accomplishments

11-5-1 overall
3-3 in Skyway
3rd in Skyway
Region IV semifinalist

Volleyball**All-Region IV District A**

Mikah Nevins

Maya Stovall

Team accomplishments

13-14 overall
3-4 in Skyway
5th in Skyway
Region IV quarterfinalist

Blanca Jara

Morton College

Please excuse any typos as this was sent from my iPhone

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TRAVEL REPORT

Regular Meeting of the Morton College Board of Trustees November 20, 2019

(Per Board Policy)

<u>NAME</u>	<u>DATE(S)</u>	<u>DESTINATION</u>	<u>PURPOSE</u>	<u>COST</u>
Craig Casey	11/7/19- 11/9/19	Indianapolis, IN	Butler University Planetarium Workshops	\$835
Sonia Perez	3/8/20-3/11/20	Fort Lauderdale, FL	AHSIE 2020 Best Practices Conference	\$1,504
Luis Sanchez	11/18/19- 11/22/19	Las Vegas, NV	Autodesk University Conference	\$3,680
Brandie Windham	11/18/19- 11/19/19	Las Vegas, NV	AHSIE Grant Project Management Institute	\$1,419.63

From: [Mireya Perez](#)
To: [Stan Fields](#)
Cc: [Maria Anderson](#)
Subject: Fw: Action Item 8.1 for 10/20/2019 Board Meeting
Date: Friday, November 8, 2019 11:15:14 AM
Attachments: [CK Register 10.31.19.pdf](#)
[Over 10k OCT 2019.pdf](#)
[Payroll Register 10.15.19.pdf](#)
[Payroll Register 10.31.19.pdf](#)
[Board AS Totals 10.31.19.pdf](#)

Approved.

Thanks,

*Mireya Perez
Chief Financial Officer/Treasurer
Morton College*

From: Suzanna Raigoza
Sent: Friday, November 8, 2019 11:12 AM
To: Mireya Perez
Subject: Action Item 8.1 for 10/20/2019 Board Meeting
Propose Action: THAT THE BOARD APPROVE AND RATIFY ACCOUNTS PAYABLE AND PAYROLL FOR THE MONTH OF OCTOBER 2019 IN THE AMOUNT OF \$2,879,322 AND BUDGET TRANSFERS IN THE AMOUNT OF \$0 AS SUBMITTED.
Rationale: [Required by Chapter 110, ACT 805, Section 3-27 of the Illinois Compiled Statutes]
Attachments: Resolution, Accounts Payable and Payroll Records

Thank you,
Suzanna Raigoza
Senior Accountant
Morton College
3801 S Central Ave
Cicero, IL 60804
P: 708-656-8000 ext 2305
F: 708-656-3194

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BE IT HEREBY RESOLVED THAT accounts payable and payrolls for the month of October, 2019 be approved and/or ratified in the amount of \$2,879,322 as listed on the attached sheet and supported by vouchers, invoices, purchase orders, and payroll registers, made available and referred to as necessary, and summarized as follows:

Current Funds (01),

Cash Disbursements -		
Monthly	10/31/2019	863,075
Payroll	10/15/2019	733,139
Payroll	10/31/2019	748,725
Student Refunds	10/31/2019	<u>274,160</u>
		2,619,099

O&M Restricted Fund (03)

Cash Disbursements -		
Monthly	10/31/2019	<u>260,223</u>
TOTAL ALL FUNDS		<u><u>\$2,879,322</u></u>

AND BE IT FURTHER RESOLVED THAT budget transfers in the amount of \$0 be approved as outlined on the attached Journal No. entry dates attached hereto.

AND BE IT FURTHER RESOLVED THAT the treasurer of Morton College is hereby authorized and directed to make payments as listed and/or summarized above.

PASSED this 20th day of November by the Board of Trustees, Morton College, Community College District no. 527, Cicero, Illinois.

Bank Code: 01 General Checking
GL Account No: 01-0000-00000-110000000

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0085521	10/04/19	Recon	0000770	Dr. Maura A. Abrahamson	V0121481	09/30/19		360.00		360.00
								360.00		360.00
0085522	10/04/19	Recon	0201671	Joshua Agins	V0121241	09/24/19		120.00		120.00
								120.00		120.00
0085523	10/04/19	Recon	0200282	Victor M. Albanil Beltra	V0121534	10/02/19		200.00		200.00
								200.00		200.00
0085524	10/04/19	Outst	0000781	Ms. Sandra Barajas	V0121205	09/24/19		48.98		48.98
								48.98		48.98
0085525	10/04/19	Recon	0166193	Ethan Buege	V0121237	09/24/19		120.00		120.00
								120.00		120.00
0085526	10/04/19	Recon	0184652	Luis Campos	V0121507	09/30/19		120.00		120.00
					V0121510	09/30/19		120.00		120.00
								240.00		240.00
0085527	10/04/19	Void	0192108	Ms. Laurie Cashman						
0085528	10/04/19	Recon	0000783	Mr. Agustin Coronado	V0118809	07/21/19		2,058.97		2,058.97
					V0121227	09/24/19		1,209.10		1,209.10
					V0121500	09/30/19		400.00		400.00
								3,668.07		3,668.07
0085529	10/04/19	Recon	0002819	Jorge Cuate	V0121240	09/24/19		160.00		160.00
								160.00		160.00
0085530	10/04/19	Recon	0153200	Xavier Custodio	V0121206	09/24/19		750.00		750.00
								750.00		750.00
0085531	10/04/19	Recon	0200699	Cutperto E. Del Rosario	V0121457	09/27/19		120.00		120.00
								120.00		120.00
0085532	10/04/19	Recon	0190883	Ms. Sally Delgado	V0121221	09/24/19		23.51		23.51
					V0121458	09/27/19		789.74		789.74
					V0121526	10/01/19		40.00		40.00
					V0121527	10/01/19		181.79		181.79
								1,035.04		1,035.04

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ACCOUNTS PAYABLE CHECK REGISTER
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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0085533	10/04/19	Recon	0154113	Karla A. Deliopoulos	V0121503	09/30/19		120.00		120.00
								120.00		120.00
0085534	10/04/19	Recon	0000866	Mr. Alejandro L. Franco	V0118772	07/21/19		480.43		480.43
					V0121289	09/25/19		16.90		16.90
								497.33		497.33
0085535	10/04/19	Recon	0000724	Dr. Brian R. Gilligan	V0121537	10/02/19		190.00		190.00
								190.00		190.00
0085536	10/04/19	Recon	0170244	Jonathan S. Gomez	V0121295	09/26/19		600.00		600.00
					V0121296	09/26/19		600.00		600.00
					V0121512	10/01/19		350.00		350.00
					V0121513	10/01/19		600.00		600.00
								2,150.00		2,150.00
0085537	10/04/19	Recon	0201672	Abel Gonzalez	V0121233	09/24/19		120.00		120.00
					V0121236	09/24/19		120.00		120.00
								240.00		240.00
0085538	10/04/19	Recon	0137499	Pedro Guardian	V0118757	07/18/19		480.43		480.43
								480.43		480.43
0085539	10/04/19	Recon	0159723	Alan Guzman	V0119108	08/06/19		691.28		691.28
								691.28		691.28
0085540	10/04/19	Outst	0201766	Eswin Hernandez	V0121286	09/25/19		120.00		120.00
								120.00		120.00
0085541	10/04/19	Recon	0000876	Ms. Nydia M. Jaimes	V0121228	09/24/19		95.71		95.71
								95.71		95.71
0085542	10/04/19	Recon	0171193	Mr. Tomasz Kaczowka	V0121238	09/24/19		160.00		160.00
								160.00		160.00
0085543	10/04/19	Recon	0201739	Francisco Mancilla	V0121224	09/24/19		120.00		120.00
								120.00		120.00

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ACCOUNTS PAYABLE CHECK REGISTER
Period 10/01/2019 - 10/31/2019

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0085544	10/04/19	Recon	0190172	Ashanta N. Marshall	V0121479	09/30/19		900.00		900.00
								900.00		900.00
0085545	10/04/19	Recon	0017224	Ms Gabriela Mata	V0121531	10/01/19		450.00		450.00
								450.00		450.00
0085546	10/04/19	Recon	0201737	Courtney McNally	V0121211	09/24/19		750.00		750.00
								750.00		750.00
0085547	10/04/19	Outst	0166708	Kerilyn O'Donnell	V0121232	09/24/19		160.00		160.00
								160.00		160.00
0085548	10/04/19	Recon	0200698	Itzel Ochoa	V0121502	09/30/19		160.00		160.00
								160.00		160.00
0085549	10/04/19	Recon	0187434	Catrina M. Patton	V0121505	09/30/19		650.00		650.00
								650.00		650.00
0085550	10/04/19	Recon	0000820	Ms. Tsonka I. Pencheva	V0121349	09/26/19		157.76		157.76
								157.76		157.76
0085551	10/04/19	Recon	0001133	Pitney Bowes Inc	V0121494	09/30/19		150.00		150.00
								150.00		150.00
0085552	10/04/19	Recon	0196537	Sam Rall	V0121509	09/30/19		120.00		120.00
								120.00		120.00
0085553	10/04/19	Recon	0001909	Reliance Standard Life I	V0121519	10/01/19		7,539.55		7,539.55
								7,539.55		7,539.55
0085554	10/04/19	Recon	0196445	Zachary Richter	V0121508	09/30/19		160.00		160.00
								160.00		160.00
0085555	10/04/19	Recon	0201607	Ana M. Rodriguez	V0121293	09/25/19		880.00		880.00
					V0121498	09/30/19		231.30		231.30
					V0121511	09/30/19		550.00		550.00
								1,661.30		1,661.30

04 Nov 2019
11:00

ACCOUNTS PAYABLE CHECK REGISTER
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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0085556	10/04/19	Outst	0177818	Carlos M. Rodriguez	V0121235	09/24/19		160.00		160.00
								160.00		160.00
0085557	10/04/19	Outst	0201673	Erick Rodriguez	V0121234	09/24/19		120.00		120.00
								120.00		120.00
0085558	10/04/19	Outst	0002899	Mauricio Rodriguez	V0121223	09/24/19		280.00		280.00
								280.00		280.00
0085559	10/04/19	Recon	0002850	Josafat J. Roman	V0118753	07/18/19		480.43		480.43
								480.43		480.43
0085560	10/04/19	Recon	0201530	Matthew E. Saey	V0121530	10/01/19		1,250.00		1,250.00
								1,250.00		1,250.00
0085561	10/04/19	Recon	0195022	Ms. Jennifer Schreier	V0121518	10/01/19		467.32		467.32
								467.32		467.32
0085562	10/04/19	Recon	0161138	Mrs. Erika P. Tejeda	V0121536	10/02/19		582.53		582.53
								582.53		582.53
0085563	10/04/19	Outst	0153795	Maciej Telus	V0121285	09/25/19		160.00		160.00
								160.00		160.00
0085564	10/04/19	Recon	0200701	John W. Treiber	V0121506	09/30/19		2,000.00		2,000.00
								2,000.00		2,000.00
0085565	10/04/19	Recon	0171183	Mr. Roger Yonan	V0121239	09/24/19		120.00		120.00
								120.00		120.00
0085566	10/04/19	Recon	0002900	Marwan Zein	V0121242	09/24/19		120.00		120.00
								120.00		120.00
0085567	10/11/19	Recon	0200461	Tiffany A. Bohm	V0121787	10/04/19		117.96		117.96
								117.96		117.96
0085568	10/11/19	Recon	0000995	Bureau Water/Sewer Town	V0121875	10/08/19		915.08		915.08
					V0121876	10/08/19		1,838.82		1,838.82

04 Nov 2019
11:00

ACCOUNTS PAYABLE CHECK REGISTER
Period 10/01/2019 - 10/31/2019

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0121877	10/08/19		191.34		191.34
					V0121878	10/08/19		191.34		191.34
					V0121881	10/09/19		191.34		191.34
					V0121882	10/09/19		191.34		191.34
								3,519.26		3,519.26
0085569	10/11/19	Recon	0156655	Ms Leilani J. Cappetta	V0121899	10/09/19		111.81		111.81
								111.81		111.81
0085570	10/11/19	Recon	0192108	Ms. Laurie Cashman	V0121516	10/01/19		391.16		391.16
								391.16		391.16
0085571	10/11/19	Outst	0002998	Mr. Dixon Chin	V0121891	10/09/19		147.00		147.00
								147.00		147.00
0085572	10/11/19	Recon	0000783	Mr. Agustin Coronado	V0119162	08/12/19		180.00		180.00
								180.00		180.00
0085573	10/11/19	Recon	0000783	Mr. Agustin Coronado	V0121186	09/24/19		900.00		900.00
								900.00		900.00
0085574	10/11/19	Recon	0190883	Ms. Sally Delgado	V0121771	10/03/19		139.97		139.97
					V0121772	10/04/19		36.75		36.75
								176.72		176.72
0085575	10/11/19	Recon	0001644	Government Finance Offic	V0121893	10/09/19		500.00		500.00
								500.00		500.00
0085576	10/11/19	Recon	0189759	Mrs. Amy Green	V0121770	10/03/19		138.18		138.18
								138.18		138.18
0085577	10/11/19	Recon	0199628	Robert Hornbostel	V0121797	10/06/19		149.43		149.43
								149.43		149.43
0085578	10/11/19	Outst	0058333	Mr. Jeffery L. Johnson	V0121900	10/09/19		66.67		66.67
								66.67		66.67
0085579	10/11/19	Recon	0183161	Ms. Amara D. Kelikian	V0121833	10/08/19		51.40		51.40
								51.40		51.40

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0085580	10/11/19	Recon	0201817	Oscar Lopez	V0121535	10/02/19		1,280.00		1,280.00
								1,280.00		1,280.00
0085581	10/11/19	Recon	0003026	Ms Sarah A. Lubeck	V0121884	10/09/19		147.00		147.00
								147.00		147.00
0085582	10/11/19	Recon	0194045	Mr. Ronald A. Lullo	V0121879	10/08/19		733.67		733.67
								733.67		733.67
0085583	10/11/19	Recon	0001903	Marcus Promotions Inc	V0121798	10/06/19		969.40		969.40
								969.40		969.40
0085584	10/11/19	Recon	0003232	Ms. Lisa A. Mathelier	V0121888	10/09/19		761.72		761.72
								761.72		761.72
0085585	10/11/19	Recon	0201806	Christian Moreno	V0121794	10/06/19		625.00		625.00
								625.00		625.00
0085586	10/11/19	Recon	0197664	Ms. Claudia Mosqueda	V0121890	10/09/19		440.80		440.80
								440.80		440.80
0085587	10/11/19	Outst	0166708	Kerilyn O'Donnell	V0121842	10/08/19		120.00		120.00
								120.00		120.00
0085588	10/11/19	Recon	0200698	Itzel Ochoa	V0121839	10/08/19		160.00		160.00
								160.00		160.00
0085589	10/11/19	Outst	0155697	Abiodun Okulaja	V0121844	10/08/19		120.00		120.00
								120.00		120.00
0085590	10/11/19	Recon	0002202	Lara Regan	V0121792	10/06/19		625.00		625.00
								625.00		625.00
0085591	10/11/19	Recon	0201607	Ana M. Rodriguez	V0121867	10/08/19		880.00		880.00
								880.00		880.00
0085592	10/11/19	Recon	0166806	Diego A. Salcedo	V0121793	10/06/19		625.00		625.00

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								625.00		625.00
0085593	10/11/19	Recon	0201809	Matt Salvo	V0121791	10/06/19		625.00		625.00
								625.00		625.00
0085594	10/11/19	Recon	0172945	Ms. Perla A. Santoyo	V0121777	10/04/19		13.16		13.16
								13.16		13.16
0085595	10/11/19	Recon	0201836	Scitech Hands on Museum	V0121808	10/08/19		350.00		350.00
								350.00		350.00
0085596	10/11/19	Recon	0199500	Ms. Kristen Shimko	V0121192	09/24/19		320.00		320.00
								320.00		320.00
0085597	10/11/19	Recon	0189202	Kevin Vilchez	V0121795	10/06/19		103.50		103.50
								103.50		103.50
0085598	10/11/19	Outst	0200288	Thomas J. Welsh Jr	V0119183	08/12/19		150.00		150.00
								150.00		150.00
0085599	10/11/19	Recon	0200288	Thomas J. Welsh Jr	V0119184	08/12/19		150.00		150.00
								150.00		150.00
0085600	10/11/19	Recon	0200288	Thomas J. Welsh Jr	V0119186	08/12/19		150.00		150.00
								150.00		150.00
0085601	10/11/19	Recon	0200288	Thomas J. Welsh Jr	V0119188	08/12/19		150.00		150.00
								150.00		150.00
0085602	10/11/19	Outst	0200288	Thomas J. Welsh Jr	V0119191	08/12/19		300.00		300.00
								300.00		300.00
0085603	10/11/19	Recon	0201793	Gloria M. Yehilevsky	V0121790	10/06/19		625.00		625.00
								625.00		625.00
0085604	10/11/19	Recon	0088242	Mr. Willie D. Merrill	V0121786	10/04/19		647.50		647.50
								647.50		647.50

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0085631	10/11/19	Recon	0201877	Builders Land, Inc.	V0121962	10/10/19	B0003139	47,070.00		47,070.00
								47,070.00		47,070.00
0085632	10/11/19	Recon	0000931	Mr. Juan M. Franco	V0121181	09/24/19		300.00		300.00
								300.00		300.00
0085633	10/11/19	Recon	0000931	Mr. Juan M. Franco	V0121182	09/24/19		300.00		300.00
								300.00		300.00
0085634	10/11/19	Outst	0000931	Mr. Juan M. Franco	V0121183	09/24/19		300.00		300.00
								300.00		300.00
0085635	10/11/19	Void	0000931	Mr. Juan M. Franco						
0085636	10/11/19	Outst	0000931	Mr. Juan M. Franco	V0121190	09/24/19		300.00		300.00
								300.00		300.00
0085637	10/11/19	Outst	0000931	Mr. Juan M. Franco	V0121191	09/24/19		300.00		300.00
								300.00		300.00
0085638	10/15/19	Recon	0001375	AXA Equitable Equi-Vest	V0122103	10/15/19		2,206.00		2,206.00
								2,206.00		2,206.00
0085639	10/15/19	Recon	0177469	Bright Start College Sav	V0122104	10/15/19		100.00		100.00
								100.00		100.00
0085640	10/15/19	Recon	0001422	CCCTU-Cope Fund	V0122105	10/15/19		147.00		147.00
								147.00		147.00
0085641	10/15/19	Recon	0001374	College & University Cre	V0122107	10/15/19		200.00		200.00
								200.00		200.00
0085642	10/15/19	Recon	0001371	Colonial Life & Accident	V0122108	10/15/19		12.00		12.00
								12.00		12.00
0085643	10/15/19	Outst	0160763	Illinois Education Assoc	V0122110	10/15/19		971.00		971.00
								971.00		971.00

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0085644	10/15/19	Recon	0191845	Metropolitan Alliance of	V0122111	10/15/19		318.00		318.00
								318.00		318.00
0085645	10/15/19	Outst	0101061	Morton College Faculty	V0122106	10/15/19		84.79		84.79
								84.79		84.79
0085646	10/15/19	Recon	0001372	Morton College Teachers	V0122113	10/15/19		1,606.42		1,606.42
								1,606.42		1,606.42
0085647	10/15/19	Recon	0001372	Morton College Teachers	V0122112	10/15/19		2,795.99		2,795.99
								2,795.99		2,795.99
0085648	10/15/19	Recon	0167128	Pioneer Credit Recovery,	V0122114	10/15/19		110.40		110.40
								110.40		110.40
0085649	10/15/19	Recon	0001513	SEIU Local 73 Cope	V0122115	10/15/19		9.00		9.00
								9.00		9.00
0085650	10/15/19	Recon	0001373	Service Employees Intl U	V0122116	10/15/19		457.81		457.81
								457.81		457.81
0085651	10/15/19	Recon	0001563	State Disbursement Unit	V0122117	10/15/19		97.00		97.00
					V0122118	10/15/19		318.00		318.00
								415.00		415.00
0085652	10/15/19	Recon	0001161	State Univ Retirement Sy	V0122119	10/15/19		68,262.98		68,262.98
								68,262.98		68,262.98
0085653	10/15/19	Recon	0001370	TIAA-CREF	V0122109	10/15/19		750.00		750.00
					V0122120	10/15/19		4,245.92		4,245.92
								4,995.92		4,995.92
0085654	10/15/19	Recon	0001376	VALIC	V0122121	10/15/19		1,903.14		1,903.14
								1,903.14		1,903.14
0085655	10/15/19	Recon	0179876	Voya Retirement Insuranc	V0122122	10/15/19		702.65		702.65
								702.65		702.65

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0085656	10/15/19	Recon	0190089	3OE Solutions	V0122002	10/11/19	B0002976	4,400.00		4,400.00
								4,400.00		4,400.00
0085657	10/15/19	Recon	0169985	A. Lange Consulting, LLC	V0121981	10/10/19	B0003087	1,705.00		1,705.00
								1,705.00		1,705.00
0085658	10/15/19	Recon	0166304	A.W.E.S.O.M.E. Pest Serv	V0121937	10/09/19	B0002940	240.00		240.00
								240.00		240.00
0085659	10/15/19	Recon	0196815	Advance Auto Parts	V0121932	10/09/19	B0002981	22.00		-22.00
					V0121933	10/09/19	B0002981	132.54		132.54
					V0121934	10/09/19	B0002981	12.99		12.99
					V0121935	10/09/19	B0002981	22.74		22.74
								146.27		146.27
0085660	10/15/19	Recon	0000962	Airgas USA, LLC	V0121831	10/08/19	B0003043	107.36		107.36
								107.36		107.36
0085661	10/15/19	Recon	0175113	Algor Plumbing	V0121998	10/11/19	B0002941	241.08		241.08
								241.08		241.08
0085662	10/15/19	Recon	0190802	All-Types Elevators Inc	V0121913	10/09/19	B0002946	665.00		665.00
								665.00		665.00
0085663	10/15/19	Recon	0188188	Amazon Capital Services	V0121865	10/08/19	B0003104	30.91		30.91
					V0121869	10/08/19	B0003130	835.80		835.80
					V0121915	10/09/19	B0003022	69.46		69.46
					V0121976	10/10/19	B0003104	28.79		28.79
					V0121977	10/10/19	B0003114	178.00		178.00
					V0121978	10/10/19	B0003114	200.00		200.00
					V0121979	10/10/19	B0003114	40.57		40.57
					V0121983	10/10/19	B0003130	606.60		606.60
					V0121984	10/10/19	B0003114	18.75		18.75
					V0121988	10/11/19	B0003114	26.05		26.05
					V0121990	10/11/19	B0002945	102.00		102.00
					V0121993	10/11/19	B0003114	157.92		157.92
					V0122005	10/11/19	B0003114	1,039.35		1,039.35
					V0122048	10/11/19	P0007922	77.58		77.58
					V0122049	10/11/19	P0007955	673.34		673.34
					V0122050	10/11/19	P0007922	52.94		52.94
					V0122146	10/15/19	P0007829	29.53		29.53
								4,167.59		4,167.59

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0085664	10/15/19	Recon	0000977	Apple, Inc.	V0121873	10/08/19	B0003108	2,858.00		2,858.00
					V0122012	10/11/19	B0003117	270.00		270.00
					V0122039	10/11/19	P0007919	108.00		108.00
					V0122041	10/11/19	P0007919	398.00		398.00
					V0122042	10/11/19	P0007919	2,798.00		2,798.00
					V0122125	10/15/19	B0003108	54.00		54.00
								6,486.00		6,486.00
0085665	10/15/19	Outst	0002866	Associated Attractions I	V0122148	10/15/19	P0008016	750.00		750.00
								750.00		750.00
0085666	10/15/19	Recon	0200686	Astro-Tec Mfg., Inc.	V0122155	10/15/19	P0007753	7,950.00		7,950.00
								7,950.00		7,950.00
0085667	10/15/19	Recon	0198820	Asure Software	V0121918	10/09/19	B0003066	94.50		94.50
					V0121919	10/09/19	B0003066	94.50		94.50
								189.00		189.00
0085668	10/15/19	Void	0001953	AT&T Mobility			B0003066			
0085669	10/15/19	Recon	0001401	AZ Commercial	V0121807	10/08/19	B0002974	70.52		70.52
					V0121809	10/08/19	B0002974	10.49		10.49
					V0121810	10/08/19	B0002974	9.99		9.99
					V0121811	10/08/19	B0002974	90.00		90.00
					V0121812	10/08/19	B0002974	187.75		187.75
					V0121814	10/08/19	B0002974	17.99		17.99
					V0121815	10/08/19	B0002974	26.99-		-26.99
					V0121817	10/08/19	B0002974	21.99		21.99
					V0121818	10/08/19	B0002974	10.98		10.98
					V0121819	10/08/19	B0002974	86.05		86.05
					V0121820	10/08/19	B0002974	6.00		6.00
					V0121821	10/08/19	B0002974	40.00-		-40.00
					V0121822	10/08/19	B0002974	39.90		39.90
					V0121824	10/08/19	B0002974	187.75-		-187.75
					V0121825	10/08/19	B0002974	90.00-		-90.00
					V0121826	10/08/19	B0002974	26.99		26.99
					V0121959	10/10/19	B0002974	30.99		30.99
					V0121960	10/10/19	B0002974	253.71		253.71
								518.61		518.61
0085670	10/15/19	Recon	0001818	Blackboard, Inc.	V0122045	10/11/19	P0007854	56,288.00		56,288.00
								56,288.00		56,288.00
0085671	10/15/19	Recon	0200461	Tiffany A. Bohm	V0121911	10/09/19	B0003081	4,560.00		4,560.00

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					V0121912	10/09/19	B0003081	4,560.00		4,560.00
								9,120.00		9,120.00
0085672	10/15/19	Outst	0177121	Brookfield Zoo	V0122079	10/11/19	P0008004	2,158.77		2,158.77
								2,158.77		2,158.77
0085673	10/15/19	Recon	0166207	BSA	V0122000	10/11/19	B0002970	334.60		334.60
								334.60		334.60
0085674	10/15/19	Recon	0001466	CAIRS	V0121971	10/10/19	B0003133	2,742.75		2,742.75
					V0121972	10/10/19	B0003133	5,339.75		5,339.75
								8,082.50		8,082.50
0085675	10/15/19	Recon	0000998	Carolina Biological Supp	V0122047	10/11/19	P0007934	18.98		18.98
								18.98		18.98
0085676	10/15/19	Recon	0001593	CDW-Government, Inc	V0121866	10/08/19	B0003124	1,949.58		1,949.58
					V0121974	10/10/19	B0003124	477.61		477.61
					V0122013	10/11/19	B0003124	170.68		170.68
								2,597.87		2,597.87
0085677	10/15/19	Outst	0001645	The Center	V0122170	10/15/19	P0007917	330.00		330.00
								330.00		330.00
0085678	10/15/19	Recon	0001556	Ceramic Supply Chicago	V0122054	10/11/19	P0007813	69.00		69.00
								69.00		69.00
0085679	10/15/19	Recon	0000961	Chicago Communication LL	V0122016	10/11/19	B0003090	952.10		952.10
								952.10		952.10
0085680	10/15/19	Void	0001195	Cintas Corporation			B0003090			
0085681	10/15/19	Recon	0001195	Cintas Corporation	V0122004	10/11/19	B0003065	278.03		278.03
								278.03		278.03
0085682	10/15/19	Recon	0001195	Cintas Corporation	V0121914	10/09/19	B0002929	200.16		200.16
								200.16		200.16
0085683	10/15/19	Recon	0001485	Citibank, N.A.	V0122158	10/15/19	P0007863	868.50		868.50

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					V0122159	10/15/19	P0008038	1,179.01		1,179.01
					V0122160	10/15/19	P0008037	18.99		18.99
					V0122161	10/15/19	P0008039	31.47		31.47
								2,097.97		2,097.97
0085684	10/15/19	Recon	0201853	Club Automation, LLC	V0122163	10/15/19	P0008032	2,150.00		2,150.00
								2,150.00		2,150.00
0085685	10/15/19	Recon	0001752	Comcast	V0121805	10/08/19	B0002973	216.90		216.90
								216.90		216.90
0085686	10/15/19	Recon	0161721	Crestline	V0122038	10/11/19	P0007874	3,968.71		3,968.71
								3,968.71		3,968.71
0085687	10/15/19	Recon	0193721	Data Management, Inc.	V0122144	10/15/19	P0008007	152.50		152.50
								152.50		152.50
0085688	10/15/19	Outst	0001676	Del Galdo Law Group, LLC	V0121931	10/09/19	B0002952	13,440.00		13,440.00
								13,440.00		13,440.00
0085689	10/15/19	Outst	0001469	Diamond Graphics	V0121895	10/09/19	B0003018	1,225.00		1,225.00
					V0121902	10/09/19	B0003018	1,215.00		1,215.00
					V0121903	10/09/19	B0003018	680.00		680.00
					V0121904	10/09/19	B0003018	4,890.00		4,890.00
					V0121905	10/09/19	B0003018	200.00		200.00
					V0121906	10/09/19	B0003018	265.00		265.00
					V0121907	10/09/19	B0003018	65.00		65.00
					V0121908	10/09/19	B0003018	2,940.00		2,940.00
					V0121909	10/09/19	B0003018	3,485.00		3,485.00
					V0121920	10/09/19	B0003018	250.00		250.00
					V0121921	10/09/19	B0003018	1,070.00		1,070.00
					V0122007	10/11/19	B0003059	372.00		372.00
					V0122008	10/11/19	B0003059	1,555.00		1,555.00
					V0122037	10/11/19	P0007977	1,260.00		1,260.00
					V0122065	10/11/19	P0008046	279.60		279.60
					V0122072	10/11/19	P0008010	105.00		105.00
					V0122073	10/11/19	P0007990	1,664.00		1,664.00
					V0122076	10/11/19	P0007991	2,080.00		2,080.00
					V0122087	10/11/19	P0007988	394.00		394.00
					V0122130	10/15/19	P0007957	1,070.00		1,070.00
					V0122131	10/15/19	P0007953	565.00		565.00
					V0122157	10/15/19	P0008005	612.00		612.00
								26,241.60		26,241.60

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0085690	10/15/19	Recon	0000989	Dick Blick	V0121980	10/10/19	B0003026	32.68		32.68
								32.68		32.68
0085691	10/15/19	Recon	0001333	Direct Fitness Solutions	V0122164	10/15/19	P0007779	1,668.00		1,668.00
								1,668.00		1,668.00
0085692	10/15/19	Recon	0200281	Dominion Lighting, Inc.	V0121963	10/10/19	B0003138	18,722.70		18,722.70
					V0122009	10/11/19	B0003122	2,025.00		2,025.00
								20,747.70		20,747.70
0085693	10/15/19	Recon	0002185	Ellucian Inc.	V0122089	10/11/19	P0007972	1,917.00		1,917.00
					V0122092	10/11/19	P0007972	2,769.00		2,769.00
					V0122093	10/11/19	P0007972	1,917.00		1,917.00
								6,603.00		6,603.00
0085694	10/15/19	Recon	0198097	Entercom Chicago	V0122149	10/15/19	P0008018	4,555.00		4,555.00
					V0122153	10/15/19	P0008021	3,330.90		3,330.90
								7,885.90		7,885.90
0085695	10/15/19	Recon	0191240	EverFi, Inc	V0122145	10/15/19	P0008008	9,000.00		9,000.00
								9,000.00		9,000.00
0085696	10/15/19	Recon	0197452	ExamSoft Worldwide, Inc.	V0122151	10/15/19	P0007722	10,500.00		10,500.00
								10,500.00		10,500.00
0085697	10/15/19	Recon	0001029	Fed Ex	V0121872	10/08/19	B0002961	14.46		14.46
					V0122015	10/11/19	B0002961	12.03		12.03
								26.49		26.49
0085698	10/15/19	Void	0196370	FHEG Morton College Book			B0002961			
0085699	10/15/19	Recon	0201873	Field Museum of Natural	V0122168	10/15/19	P0008041	231.00		231.00
								231.00		231.00
0085700	10/15/19	Recon	0157592	First Communications	V0121804	10/08/19	B0003036	990.93		990.93
								990.93		990.93
0085701	10/15/19	Recon	0001180	First Student Inc	V0122044	10/11/19	P0007799	1,072.50		1,072.50
								1,072.50		1,072.50

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0085702	10/15/19	Outst	0196233	First Watch, Inc.	V0121939	10/09/19	B0003128	1,100.00		1,100.00
					V0121940	10/09/19	B0003128	1,045.00		1,045.00
								2,145.00		2,145.00
0085703	10/15/19	Recon	0001033	Fisher Scientific Compan	V0122165	10/15/19	P0007778	1,770.20		1,770.20
					V0122166	10/15/19	P0007778	766.84		766.84
								2,537.04		2,537.04
0085704	10/15/19	Recon	0001034	Flinn Scientific Inc	V0122030	10/11/19	P0007924	107.92		107.92
					V0122053	10/11/19	P0007885	122.04		122.04
					V0122082	10/11/19	P0007846	1,401.36		1,401.36
					V0122094	10/11/19	P0007846	461.90		461.90
								2,093.22		2,093.22
0085705	10/15/19	Recon	0179479	Global Technologies	V0122056	10/11/19	P0007816	935.00		935.00
								935.00		935.00
0085706	10/15/19	Outst	0170244	Jonathan S. Gomez	V0122083	10/11/19	P0007986	300.00		300.00
					V0122084	10/11/19	P0007986	300.00		300.00
								600.00		600.00
0085707	10/15/19	Recon	0154118	GV PRO LLC	V0122032	10/11/19	P0007784	3,717.00		3,717.00
								3,717.00		3,717.00
0085708	10/15/19	Recon	0001235	HACU	V0122057	10/11/19	P0007906	4,860.00		4,860.00
								4,860.00		4,860.00
0085709	10/15/19	Void	0001381	Home Depot/GECE						
0085710	10/15/19	Recon	0001059	IACAC	V0122137	10/15/19	P0007944	40.00		40.00
								40.00		40.00
0085711	10/15/19	Outst	0201767	IACRAO	V0122058	10/11/19	P0008024	200.00		200.00
								200.00		200.00
0085712	10/15/19	Recon	0001061	ICCTA	V0122077	10/11/19	P0007997	2,750.00		2,750.00
								2,750.00		2,750.00
0085713	10/15/19	Recon	0001647	Iron Mountain	V0122124	10/15/19	B0003010	548.24		548.24
								548.24		548.24

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0085714	10/15/19	Recon	0001775	Jostens	V0121910	10/09/19	B0003091	210.00		210.00
					V0122003	10/11/19	B0003091	10.21		10.21
					V0122024	10/11/19	B0003091	20.42		20.42
					V0122028	10/11/19	B0003091	322.00		322.00
					V0122035	10/11/19	P0008003	828.99		828.99
								1,391.62		1,391.62
0085715	10/15/19	Recon	0001080	Keen Edge Co	V0121966	10/10/19	B0003134	50.94		50.94
								50.94		50.94
0085716	10/15/19	Recon	0197745	Kentwood Office Furnitur	V0122081	10/11/19	P0007978	482.00		482.00
								482.00		482.00
0085717	10/15/19	Recon	0001890	Konica Minolta Bus Solut	V0121832	10/08/19	B0002949	24.37		24.37
					V0121834	10/08/19	B0002949	20.14		20.14
					V0121835	10/08/19	B0002949	56.27		56.27
					V0121837	10/08/19	B0002949	65.89		65.89
					V0121838	10/08/19	B0002949	34.62		34.62
					V0121840	10/08/19	B0002949	31.09		31.09
					V0121841	10/08/19	B0002949	918.75		918.75
					V0121843	10/08/19	B0002949	67.99		67.99
					V0121845	10/08/19	B0002949	84.65		84.65
					V0121846	10/08/19	B0002949	373.90		373.90
					V0121847	10/08/19	B0002949	158.98		158.98
					V0121848	10/08/19	B0002949	71.50		71.50
					V0121850	10/08/19	B0002949	161.96		161.96
					V0121857	10/08/19	B0002949	38.24		38.24
					V0121922	10/09/19	B0002949	6.64		6.64
					V0121955	10/10/19	B0002949	421.39		421.39
					V0122129	10/15/19	P0007875	3,393.00		3,393.00
								5,929.38		5,929.38
0085718	10/15/19	Recon	0002233	Konica Minolta Premier F	V0121827	10/08/19	B0002954	452.34		452.34
								452.34		452.34
0085719	10/15/19	Recon	0002233	Konica Minolta Premier F	V0121864	10/08/19	B0002954	262.86		262.86
								262.86		262.86
0085720	10/15/19	Recon	0002233	Konica Minolta Premier F	V0121871	10/08/19	B0002954	140.00		140.00
								140.00		140.00
0085721	10/15/19	Recon	0002233	Konica Minolta Premier F	V0121956	10/10/19	B0002954	212.29		212.29

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								212.29		212.29
0085722	10/15/19	Recon	0002233	Konica Minolta Premier F	V0122014	10/11/19	B0002954	197.00		197.00
								197.00		197.00
0085723	10/15/19	Recon	0201765	M&M Limousine Service In	V0122033	10/11/19	P0007994	2,909.36		2,909.36
								2,909.36		2,909.36
0085724	10/15/19	Recon	0002435	MarketLab Inc	V0122156	10/15/19	P0007998	539.38		539.38
								539.38		539.38
0085725	10/15/19	Recon	0183140	MECO Consulting	V0122055	10/11/19	P0007909	500.00		500.00
								500.00		500.00
0085726	10/15/19	Recon	0001763	Mecor, Inc.	V0121859	10/08/19	B0002936	467.50		467.50
					V0121874	10/08/19	B0002936	453.48		453.48
								920.98		920.98
0085727	10/15/19	Recon	0001289	Menards	V0121830	10/08/19	B0002930	68.42		68.42
					V0122123	10/15/19	B0002930	105.44		105.44
								173.86		173.86
0085728	10/15/19	Recon	0191916	MicroTech Microscope Sal	V0122060	10/11/19	P0007911	1,857.00		1,857.00
								1,857.00		1,857.00
0085729	10/15/19	Recon	0001352	NACADA	V0122062	10/11/19	P0007975	75.00		75.00
								75.00		75.00
0085730	10/15/19	Recon	0001352	NACADA	V0122063	10/11/19	P0007974	75.00		75.00
								75.00		75.00
0085731	10/15/19	Recon	0001352	NACADA	V0122064	10/11/19	P0007973	75.00		75.00
								75.00		75.00
0085732	10/15/19	Outst	0001352	NACADA	V0122074	10/11/19	P0008060	470.00		470.00
								470.00		470.00
0085733	10/15/19	Recon	0001352	NACADA	V0122075	10/11/19	P0008061	470.00		470.00
								470.00		470.00

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0085734	10/15/19	Recon	0001352	NACADA	V0122133	10/15/19	P0007962	75.00		75.00
								75.00		75.00
0085735	10/15/19	Recon	0001352	NACADA	V0122138	10/15/19	P0008028	75.00		75.00
								75.00		75.00
0085736	10/15/19	Recon	0001352	NACADA	V0122139	10/15/19	P0008029	75.00		75.00
								75.00		75.00
0085737	10/15/19	Recon	0001352	NACADA	V0122140	10/15/19	P0008026	75.00		75.00
								75.00		75.00
0085738	10/15/19	Recon	0001352	NACADA	V0122141	10/15/19	P0008027	75.00		75.00
								75.00		75.00
0085739	10/15/19	Recon	0166228	National Museum of Mexico	V0122085	10/11/19	P0007987	200.00		200.00
					V0122086	10/11/19	P0007787	200.00		200.00
								400.00		400.00
0085740	10/15/19	Recon	0001118	NILRC	V0122127	10/15/19	P0007968	260.00		260.00
								260.00		260.00
0085741	10/15/19	Recon	0197982	NSLS	V0122088	10/11/19	P0007989	95.00		95.00
								95.00		95.00
0085742	10/15/19	Recon	0001121	O'Brien Cleaners	V0122046	10/11/19	P0007951	312.00		312.00
								312.00		312.00
0085743	10/15/19	Recon	0199908	Occupational Health Cent	V0122025	10/11/19	B0002982	701.50		701.50
								701.50		701.50
0085744	10/15/19	Recon	0002406	Paisans Pizza	V0121774	10/04/19	P0007855	2,345.00		2,345.00
					V0121938	10/09/19	P0007855	61.25		61.25
					V0121982	10/10/19	B0002977	1,068.00		1,068.00
					V0122078	10/11/19	P0007999	235.50		235.50
					V0122080	10/11/19	P0008006	62.70		62.70
					V0122126	10/15/19	P0007969	111.00		111.00
					V0122128	10/15/19	P0007960	166.00		166.00
					V0122143	10/15/19	P0007993	131.50		131.50

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					V0122154	10/15/19	P0008035	51.49		51.49
								4,232.44		4,232.44
0085745	10/15/19	Recon	0001835	Ray O'Herron Co. of Oakb	V0121894	10/09/19	B0002998	256.00		256.00
								256.00		256.00
0085746	10/15/19	Recon	0001142	Santo Sport Store	V0121924	10/09/19	B0003016	1,750.00		1,750.00
					V0121925	10/09/19	B0003016	920.00		920.00
					V0121926	10/09/19	B0003016	26.00		26.00
					V0121927	10/09/19	B0003016	1,074.00		1,074.00
					V0121928	10/09/19	B0003016	1,729.00		1,729.00
					V0121929	10/09/19	B0003016	1,375.50		1,375.50
					V0121930	10/09/19	B0003016	1,805.00		1,805.00
					V0121957	10/10/19	B0003016	135.00		135.00
					V0122022	10/11/19	B0003016	200.00		200.00
								9,014.50		9,014.50
0085747	10/15/19	Recon	0001145	Scantron Corporation	V0122162	10/15/19	P0007971	1,130.65		1,130.65
								1,130.65		1,130.65
0085748	10/15/19	Recon	0001742	Scout Electric Supply Co	V0122021	10/11/19	B0002935	135.15		135.15
								135.15		135.15
0085749	10/15/19	Outst	0196722	Sense Media LLC	V0122147	10/15/19	P0008015	363.75		363.75
								363.75		363.75
0085750	10/15/19	Recon	0001967	Shaw Media	V0121923	10/09/19	B0002999	1,199.00		1,199.00
					V0121941	10/09/19	B0003125	365.56		365.56
								1,564.56		1,564.56
0085751	10/15/19	Recon	0182724	Single Path	V0122023	10/11/19	B0002943	7,750.00		7,750.00
								7,750.00		7,750.00
0085752	10/15/19	Recon	0001157	Snap-On Industrial	V0121870	10/08/19	P0007849	219.38		219.38
					V0122052	10/11/19	P0007849	64.26		64.26
								283.64		283.64
0085753	10/15/19	Recon	0001256	Soccer 2000	V0122167	10/15/19	P0008040	1,029.50		1,029.50
								1,029.50		1,029.50

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0085754	10/15/19	Recon	0001158	SoftwareONE, Inc.	V0122031	10/11/19	P0007703	158.31		158.31
								158.31		158.31
0085755	10/15/19	Recon	0158956	Sound Incorporated	V0122011	10/11/19	B0003077	1,768.00		1,768.00
					V0122034	10/11/19	P0008002	2,075.00		2,075.00
					V0122059	10/11/19	P0008013	6,930.50		6,930.50
								10,773.50		10,773.50
0085756	10/15/19	Recon	0157227	Staples Advantage	V0121997	10/11/19	B0003118	96.92		96.92
								96.92		96.92
0085757	10/15/19	Recon	0002889	Suburban Door Check & Lo	V0121916	10/09/19	B0003008	416.70		416.70
					V0121936	10/09/19	B0003008	349.40		349.40
					V0121999	10/11/19	B0003008	148.00		148.00
								914.10		914.10
0085758	10/15/19	Outst	0201800	Taquerias Atotonilco	V0122040	10/11/19	P0007970	2,800.00		2,800.00
								2,800.00		2,800.00
0085759	10/15/19	Outst	0201762	Techmagic Designs LLC	V0122036	10/11/19	P0007964	900.00		900.00
					V0122169	10/15/19	P0008047	500.00		500.00
								1,400.00		1,400.00
0085760	10/15/19	Outst	0200590	Titanium Software, Inc.	V0121970	10/10/19	P0007848	1,920.00		1,920.00
								1,920.00		1,920.00
0085761	10/15/19	Recon	0167490	Tripoli Painting	V0122010	10/11/19	B0003119	3,260.00		3,260.00
								3,260.00		3,260.00
0085762	10/15/19	Recon	0001174	Veritiv Operating Compan	V0121868	10/08/19	B0003086	1,320.00		1,320.00
								1,320.00		1,320.00
0085763	10/15/19	Recon	0001406	Wex Bank	V0121965	10/10/19	B0003135	1,453.64		1,453.64
								1,453.64		1,453.64
0085764	10/15/19	Recon	0195966	WMAQ CFS Lockbox	V0122150	10/15/19	P0008019	4,576.40		4,576.40
								4,576.40		4,576.40
0085765	10/15/19	Recon	0195965	WSNS CFS Lockbox	V0122152	10/15/19	P0008020	2,416.57		2,416.57

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								2,416.57		2,416.57
0085766	10/15/19	Void	0177607	YBP Library Services						
0085767	10/15/19	Recon	0000973	AT&T	V0122173	10/15/19	B0003088	791.74		791.74
								791.74		791.74
0085768	10/15/19	Recon	0001953	AT&T Mobility	V0121806	10/08/19	B0003060	142.46		142.46
								142.46		142.46
0085769	10/15/19	Recon	0001195	Cintas Corporation	V0121968	10/10/19	B0002929	200.16		200.16
					V0121975	10/10/19	B0002929	200.16		200.16
								400.32		400.32
0085770	10/15/19	Recon	0001195	Cintas Corporation	V0122006	10/11/19	B0002967	94.72		94.72
								94.72		94.72
0085771	10/15/19	Recon	0002233	Konica Minolta Premier F	V0121958	10/10/19	B0003096	2,897.00		2,897.00
								2,897.00		2,897.00
0085772	10/15/19	Recon	0177607	YBP Library Services	V0121991	10/11/19	B0002942	8.09		8.09
					V0121992	10/11/19	B0002942	39.58		39.58
					V0122174	10/15/19	B0002942	43.73		43.73
								91.40		91.40
0085773	10/17/19	Recon	0188213	First Midwest Bank	V0122339	10/17/19	P0007786	1,077.50		1,077.50
					V0122340	10/17/19	P0008014	216.00		216.00
					V0122341	10/17/19	P0007818	450.00		450.00
					V0122342	10/17/19	B0002956	2.70		2.70
					V0122343	10/17/19	P0007815	50.00		50.00
					V0122344	10/17/19	P0007827	65.46		65.46
					V0122345	10/17/19	P0008017	112.48		112.48
					V0122346	10/17/19	P0007825	150.00		150.00
					V0122347	10/17/19	P0007825	150.00		150.00
					V0122348	10/17/19	P0007896	896.80		896.80
					V0122349	10/17/19	P0007912	64.35		64.35
					V0122350	10/17/19	P0007856	830.00		830.00
					V0122351	10/17/19	P0007893	264.32		264.32
					V0122352	10/17/19	P0007894	264.32		264.32
					V0122353	10/17/19	P0007895	1,176.80		1,176.80
					V0122354	10/17/19	P0007880	299.67		299.67
					V0122355	10/17/19	B0003001	40.00		40.00
					V0122356	10/17/19	P0007892	40.00		40.00
					V0122357	10/17/19	P0007921	800.00		800.00

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					V0122358	10/17/19	P0007952	1,382.50		1,382.50
					V0122359	10/17/19	P0008036	391.00		391.00
					V0122360	10/17/19	P0007928	99.00		99.00
					V0122361	10/17/19	P0008070	795.66		795.66
					V0122362	10/17/19		349.99-		-349.99
								9,268.57		9,268.57
0085774	10/18/19	Outst	0201794	Lena K. Aubrey	V0121796	10/06/19		500.00		500.00
								500.00		500.00
0085775	10/18/19	Recon	0001013	ComEd	V0122365	10/17/19		16,588.16		16,588.16
								16,588.16		16,588.16
0085776	10/18/19	Recon	0190883	Ms. Sally Delgado	V0121996	10/11/19		69.32		69.32
								69.32		69.32
0085777	10/18/19	Recon	0001895	Delta Dental of Illinois	V0122195	10/16/19		9,867.79		9,867.79
								9,867.79		9,867.79
0085778	10/18/19	Recon	0003006	Ms Harriet E. Fram	V0122200	10/16/19		42.00		42.00
								42.00		42.00
0085779	10/18/19	Outst	0189759	Mrs. Amy Green	V0121892	10/09/19		47.56		47.56
								47.56		47.56
0085780	10/18/19	Outst	0183161	Ms. Amara D. Kelikian	V0122198	10/16/19		22.14		22.14
								22.14		22.14
0085781	10/18/19	Recon	0007791	Linda Caputi Inc	V0122196	10/16/19		5,000.00		5,000.00
								5,000.00		5,000.00
0085782	10/18/19	Outst	0169023	Martin A. Martinez	V0122180	10/15/19		12.98		12.98
								12.98		12.98
0085783	10/18/19	Outst	0155697	Abiodun Okulaja	V0121829	10/08/19		160.00		160.00
								160.00		160.00
0085784	10/18/19	Outst	0160463	POD Network	V0122171	10/15/19		105.00		105.00
								105.00		105.00

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0085785	10/18/19	Recon	0000736	Mr. Robert D. Wood	V0121947	10/10/19		107.26		107.26
								107.26		107.26
0085786	10/18/19	Outst	0201863	James E. Wozny, II	V0121967	10/10/19		120.00		120.00
								120.00		120.00
0085906	10/25/19	Outst	0001402	Mohamed Abdel-Rahim	V0122376	10/17/19		120.00		120.00
								120.00		120.00
0085907	10/25/19	Recon	0000770	Dr. Maura A. Abrahamson	V0122404	10/21/19		1,188.43		1,188.43
								1,188.43		1,188.43
0085908	10/25/19	Recon	0201865	Emma L. Adomeit	V0122100	10/12/19		625.00		625.00
								625.00		625.00
0085909	10/25/19	Outst	0201794	Lena K. Aubrey	V0122098	10/12/19		28.00		28.00
								28.00		28.00
0085910	10/25/19	Outst	0185032	David Avignone	V0122370	10/17/19		120.00		120.00
					V0122372	10/17/19		120.00		120.00
								240.00		240.00
0085911	10/25/19	Outst	0170911	Ms Katherine Bates	V0122368	10/17/19		160.00		160.00
								160.00		160.00
0085912	10/25/19	Recon	0197675	Mr. Michael T. Brown	V0122207	10/17/19		45.70		45.70
								45.70		45.70
0085913	10/25/19	Recon	0192109	Mrs. Sanyea J. Ceaser	V0122482	10/23/19		78.76		78.76
								78.76		78.76
0085914	10/25/19	Outst	0171650	Miguel B. Chavez	V0122375	10/17/19		160.00		160.00
								160.00		160.00
0085915	10/25/19	Outst	0002998	Mr. Dixon Chin	V0122478	10/23/19		53.24		53.24
								53.24		53.24

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0085916	10/25/19	Outst	0000783	Mr. Agustin Coronado	V0122381	10/18/19		59.18		59.18
					V0122382	10/18/19		2.00		2.00
								61.18		61.18
0085917	10/25/19	Outst	0201909	Irineo M. Cortes Gallard	V0122379	10/18/19		120.00		120.00
								120.00		120.00
0085918	10/25/19	Recon	0201867	Lauren M. Daniel	V0122099	10/12/19		625.00		625.00
								625.00		625.00
0085919	10/25/19	Outst	0200047	Mr. Carissa Davis	V0122437	10/22/19		774.93		774.93
								774.93		774.93
0085920	10/25/19	Recon	0190883	Ms. Sally Delgado	V0122363	10/17/19		1,028.09		1,028.09
								1,028.09		1,028.09
0085921	10/25/19	Outst	0195907	Stephen M. Drent	V0122374	10/17/19		30.00		30.00
								30.00		30.00
0085922	10/25/19	Outst	0185206	Rodolfo E. Gonzalez	V0122438	10/22/19		42.57		42.57
								42.57		42.57
0085923	10/25/19	Outst	0199628	Robert Hornbostel	V0122097	10/12/19		149.43		149.43
								149.43		149.43
0085924	10/25/19	Outst	0201864	Michael Koziara	V0122001	10/11/19		120.00		120.00
								120.00		120.00
0085925	10/25/19	Recon	0201544	Elizabeth Liput	V0122378	10/17/19		110.00		110.00
								110.00		110.00
0085926	10/25/19	Recon	0194045	Mr. Ronald A. Lullo	V0122484	10/23/19		64.73		64.73
								64.73		64.73
0085927	10/25/19	Recon	0190172	Ashanta N. Marshall	V0121989	10/11/19		1,800.00		1,800.00
					V0122383	10/18/19		720.00		720.00
								2,520.00		2,520.00

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0085928	10/25/19	Outst	0192110	Mrs. Joanna M. Martin	V0122483	10/23/19		61.60		61.60
								61.60		61.60
0085929	10/25/19	Outst	0002467	Jered D. Montgomery	V0122205	10/17/19		12.99		12.99
								12.99		12.99
0085930	10/25/19	Recon	0156097	Official Payments Corpor	V0122480	10/23/19		716.72		716.72
								716.72		716.72
0085931	10/25/19	Outst	0002789	Richard A. Pauly	V0122377	10/17/19		110.00		110.00
								110.00		110.00
0085932	10/25/19	Outst	0199283	Kenny Peebles	V0122096	10/12/19		972.00		972.00
								972.00		972.00
0085933	10/25/19	Recon	0000820	Ms. Tsonka I. Pencheva	V0122172	10/15/19		30.16		30.16
					V0122220	10/17/19		74.92		74.92
								105.08		105.08
0085934	10/25/19	Outst	0177526	Mr. Tommy L. Pierce	V0122403	10/21/19		28.20		28.20
								28.20		28.20
0085935	10/25/19	Recon	0193219	Mr. Brian J. Polak	V0122095	10/12/19		298.87		298.87
								298.87		298.87
0085936	10/25/19	Recon	0201607	Ana M. Rodriguez	V0122384	10/21/19		770.00		770.00
								770.00		770.00
0085937	10/25/19	Outst	0192553	Mr. Charles M. Rose	V0122479	10/23/19		110.00		110.00
								110.00		110.00
0085938	10/25/19	Recon	0201530	Matthew E. Saey	V0121778	10/04/19		2,500.00		2,500.00
								2,500.00		2,500.00
0085939	10/25/19	Recon	0168430	Mrs. Carolina Saldana-Hu	V0122472	10/23/19		85.69		85.69
								85.69		85.69
0085940	10/25/19	Outst	0000907	Mr. Luis E. Sanchez	V0122213	10/17/19		251.26		251.26

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								251.26		251.26
0085941	10/25/19	Recon	0195022	Ms. Jennifer Schreier	V0122477	10/23/19		110.00		110.00
								110.00		110.00
0085942	10/25/19	Outst	0153795	Maciej Telus	V0122371	10/17/19		160.00		160.00
								160.00		160.00
0085943	10/25/19	Outst	0001820	United States Postal Ser	V0122206	10/17/19		2,500.00		2,500.00
								2,500.00		2,500.00
0085944	10/25/19	Outst	0002900	Marwan Zein	V0122369	10/17/19		120.00		120.00
					V0122373	10/17/19		120.00		120.00
								240.00		240.00
0085965	10/28/19	Recon	0001848	Jack Phelan Chevrolet	V0122533	10/28/19	P0008116	34,958.00		34,958.00
								34,958.00		34,958.00
0085966	10/31/19	Outst	0001375	AXA Equitable Equi-Vest	V0122730	10/31/19		2,206.00		2,206.00
								2,206.00		2,206.00
0085967	10/31/19	Outst	0177469	Bright Start College Sav	V0122731	10/31/19		100.00		100.00
								100.00		100.00
0085968	10/31/19	Outst	0001422	CCCTU-Cope Fund	V0122732	10/31/19		147.00		147.00
								147.00		147.00
0085969	10/31/19	Outst	0001374	College & University Cre	V0122734	10/31/19		200.00		200.00
								200.00		200.00
0085970	10/31/19	Outst	0001371	Colonial Life & Accident	V0122735	10/31/19		12.00		12.00
								12.00		12.00
0085971	10/31/19	Outst	0160763	Illinois Education Assoc	V0122737	10/31/19		211.25		211.25
								211.25		211.25
0085972	10/31/19	Outst	0191845	Metropolitan Alliance of	V0122738	10/31/19		318.00		318.00
								318.00		318.00

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0085973	10/31/19	Outst	0101061	Morton College Faculty	V0122733	10/31/19		84.79		84.79
								84.79		84.79
0085974	10/31/19	Void	0001372	Morton College Teachers						
0085975	10/31/19	Outst	0167128	Pioneer Credit Recovery,	V0122741	10/31/19		110.40		110.40
								110.40		110.40
0085976	10/31/19	Outst	0001513	SEIU Local 73 Cope	V0122742	10/31/19		9.00		9.00
								9.00		9.00
0085977	10/31/19	Outst	0001373	Service Employees Intl U	V0122743	10/31/19		457.81		457.81
								457.81		457.81
0085978	10/31/19	Outst	0001563	State Disbursement Unit	V0122744	10/31/19		60.00		60.00
					V0122745	10/31/19		318.00		318.00
								378.00		378.00
0085979	10/31/19	Outst	0001161	State Univ Retirement Sy	V0122746	10/31/19		70,277.85		70,277.85
								70,277.85		70,277.85
0085980	10/31/19	Outst	0001370	TIAA-CREF	V0122736	10/31/19		1,100.00		1,100.00
					V0122747	10/31/19		4,245.92		4,245.92
								5,345.92		5,345.92
0085981	10/31/19	Outst	0001376	VALIC	V0122748	10/31/19		1,903.14		1,903.14
								1,903.14		1,903.14
0085982	10/31/19	Outst	0179876	Voya Retirement Insuranc	V0122749	10/31/19		702.65		702.65
								702.65		702.65
0085983	10/31/19	Outst	0001372	Morton College Teachers	V0122739	10/31/19		2,795.99		2,795.99
								2,795.99		2,795.99
0085984	10/31/19	Outst	0001372	Morton College Teachers	V0122740	10/31/19		1,579.11		1,579.11
								1,579.11		1,579.11
0085985	10/31/19	Outst	0169531	A.N.S., Inc.	V0122648	10/30/19	B0003129	964.17		964.17
								964.17		964.17

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0085986	10/31/19	Outst	0007956	AACRAO	V0122802	10/31/19	P0008119	768.00		768.00
								768.00		768.00
0085987	10/31/19	Outst	0002105	Alfred G Ronan Ltd	V0122574	10/29/19	B0003030	8,000.00		8,000.00
					V0122575	10/29/19	B0003030	8,000.00		8,000.00
					V0122576	10/29/19	B0003030	8,000.00		8,000.00
								24,000.00		24,000.00
0085988	10/31/19	Outst	0002271	Alldata	V0122784	10/31/19	P0008051	975.00		975.00
								975.00		975.00
0085989	10/31/19	Outst	0188188	Amazon Capital Services	V0122581	10/29/19	B0003022	45.27		45.27
					V0122719	10/30/19	P0008050	87.44		87.44
					V0122816	10/31/19	P0008126	97.54		97.54
					V0122821	10/31/19	P0008121	200.00		200.00
								430.25		430.25
0085990	10/31/19	Outst	0000971	American Red Cross	V0122753	10/31/19	P0007925	54.29		54.29
								54.29		54.29
0085991	10/31/19	Outst	0001681	Amerigas	V0122713	10/30/19	B0003140	175.66		175.66
								175.66		175.66
0085992	10/31/19	Outst	0001490	Arc One Electric	V0122496	10/24/19	B0003143	236.00		236.00
					V0122498	10/24/19	B0003154	1,148.00		1,148.00
					V0122610	10/29/19	B0003147	3,272.00		3,272.00
								4,656.00		4,656.00
0085993	10/31/19	Outst	0001714	ASA	V0122754	10/31/19	P0008106	50.00		50.00
								50.00		50.00
0085994	10/31/19	Outst	0001401	AZ Commercial	V0121816	10/08/19	B0002974	40.00		40.00
					V0122509	10/24/19	B0002974	54.75		54.75
					V0122510	10/24/19	B0002974	3.73		3.73
					V0122632	10/30/19	B0002974	8.37		8.37
					V0122633	10/30/19	B0002974	31.84		31.84
					V0122634	10/30/19	B0002974	102.70		102.70
					V0122635	10/30/19	B0002974	7.97		7.97
					V0122636	10/30/19	B0002974	4.79		4.79
								254.15		254.15

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0085995	10/31/19	Outst	0183673	BKD, LLP	V0122570	10/29/19	B0003021	23,550.00		23,550.00
								23,550.00		23,550.00
0085996	10/31/19	Outst	0166207	BSA	V0122654	10/30/19	B0002970	3,242.83		3,242.83
								3,242.83		3,242.83
0085997	10/31/19	Outst	0201877	Builders Land, Inc.	V0122638	10/30/19	B0003139	131,310.00		131,310.00
								131,310.00		131,310.00
0085998	10/31/19	Outst	0001466	CAIRS	V0122513	10/24/19	B0003133	1,378.00		1,378.00
								1,378.00		1,378.00
0085999	10/31/19	Outst	0180821	Campuspeak, Inc.	V0122779	10/31/19	P0008076	3,000.00		3,000.00
								3,000.00		3,000.00
0086000	10/31/19	Outst	0166319	CAPTE	V0122805	10/31/19	P0008111	4,500.00		4,500.00
								4,500.00		4,500.00
0086001	10/31/19	Outst	0001593	CDW-Government, Inc	V0122567	10/29/19	B0003153	325.10		325.10
					V0122568	10/29/19	B0003153	2,858.35		2,858.35
					V0122712	10/30/19	B0003142	1,996.98		1,996.98
					V0122718	10/30/19	P0007992	194.01		194.01
					V0122763	10/31/19	P0007870	121.35		121.35
					V0122764	10/31/19	P0008042	81.67		81.67
					V0122782	10/31/19	P0008042	134.92		134.92
					V0122789	10/31/19	P0007870	218.43		218.43
					V0122801	10/31/19	P0008083	1,981.83		1,981.83
								7,912.64		7,912.64
0086002	10/31/19	Outst	0001107	Centerpoint Energy Srvcs	V0122499	10/24/19	B0002966	2,943.41		2,943.41
								2,943.41		2,943.41
0086003	10/31/19	Outst	0001195	Cintas Corporation	V0122582	10/29/19	B0003065	203.75		203.75
					V0122583	10/29/19	B0002967	183.24		183.24
								386.99		386.99
0086004	10/31/19	Outst	0001195	Cintas Corporation	V0122511	10/24/19	B0002929	200.16		200.16
					V0122656	10/30/19	B0002929	200.16		200.16
								400.32		400.32

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0086005	10/31/19	Outst	0001195	Cintas Corporation	V0122729	10/31/19	B0002929	200.16		200.16
								200.16		200.16
0086006	10/31/19	Outst	0001752	Comcast	V0122587	10/29/19	B0003009	148.27		148.27
					V0122641	10/30/19	B0002953	39.93		39.93
					V0122642	10/30/19	B0003009	6.32		6.32
								194.52		194.52
0086007	10/31/19	Outst	0193721	Data Management, Inc.	V0122823	10/31/19	P0008140	142.50		142.50
								142.50		142.50
0086008	10/31/19	Outst	0001576	Di Carr Printing Co.	V0122760	10/31/19	P0008056	2,468.53		2,468.53
								2,468.53		2,468.53
0086009	10/31/19	Outst	0003205	Ceola Drane	V0122723	10/30/19	P0008052	816.00		816.00
								816.00		816.00
0086010	10/31/19	Outst	0001508	EBSCO	V0122778	10/31/19	P0008085	70.72		70.72
								70.72		70.72
0086011	10/31/19	Outst	0182521	Emergency Medical Produc	V0122803	10/31/19	P0007945	440.99		440.99
					V0122812	10/31/19	P0007945	1,812.59		1,812.59
								2,253.58		2,253.58
0086012	10/31/19	Outst	0200313	FBG Corporation	V0122761	10/31/19	P0008098	48,780.00		48,780.00
								48,780.00		48,780.00
0086013	10/31/19	Outst	0001029	Fed Ex	V0122643	10/30/19	B0002961	11.84		11.84
								11.84		11.84
0086014	10/31/19	Outst	0196370	FHEG Morton College Book	V0122399	10/21/19		27,178.92		27,178.92
					V0122611	10/29/19	B0002988	105.27		105.27
					V0122612	10/29/19	B0003031	8,047.00		8,047.00
					V0122613	10/29/19	P0007707	5.39		5.39
					V0122614	10/29/19	B0003051	891.00		891.00
					V0122615	10/29/19	B0003052	39.59		39.59
					V0122617	10/29/19	B0003071	1,266.90		1,266.90
					V0122618	10/29/19	B0003080	447.26		447.26
					V0122619	10/29/19	P0007817	439.84		439.84
					V0122621	10/29/19	B0003093	620.14		620.14
					V0122622	10/29/19	P0007907	940.50		940.50

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					V0122623	10/29/19	P0007914	275.24		275.24
								40,257.05		40,257.05
0086015	10/31/19	Outst	0001033	Fisher Scientific Compan	V0122808	10/31/19	P0007966	51.70		51.70
								51.70		51.70
0086016	10/31/19	Outst	0007936	Ford Motor Company	V0122759	10/31/19	P0008105	1,800.00		1,800.00
								1,800.00		1,800.00
0086017	10/31/19	Outst	0192360	Fusion Cloud Services, L	V0122572	10/29/19	B0003039	2,292.12		2,292.12
								2,292.12		2,292.12
0086018	10/31/19	Outst	0001381	Home Depot/GECHF	V0121985	10/10/19	B0003098	756.02		756.02
					V0121986	10/10/19	B0003098	145.43		145.43
					V0121987	10/10/19	B0003098	153.43		153.43
					V0121994	10/11/19	B0003098	278.84		278.84
					V0121995	10/11/19	B0003098	97.96		97.96
					V0122711	10/30/19	B0003098	93.88		93.88
								1,525.56		1,525.56
0086019	10/31/19	Outst	0001058	Horizon Screen Print Inc	V0122780	10/31/19	P0008075	885.00		885.00
								885.00		885.00
0086020	10/31/19	Outst	0200719	Hype Socks, LLC	V0122792	10/31/19	P0008078	2,550.81		2,550.81
								2,550.81		2,550.81
0086021	10/31/19	Outst	0001059	IACAC	V0122781	10/31/19	P0008074	40.00		40.00
					V0122815	10/31/19	P0008128	40.00		40.00
								80.00		80.00
0086022	10/31/19	Outst	0007765	ICCCSSO	V0122722	10/30/19	P0008066	100.00		100.00
								100.00		100.00
0086023	10/31/19	Outst	0001858	ILEAS	V0122721	10/30/19	P0008067	60.00		60.00
								60.00		60.00
0086024	10/31/19	Outst	0197706	Johnson Controls Securit	V0122647	10/30/19	B0003014	228.44		228.44
								228.44		228.44

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0086025	10/31/19	Outst	0001890	Konica Minolta Bus Solut	V0122566	10/29/19	B0002949	1.07		1.07
					V0122593	10/29/19	B0002949	23.15		23.15
					V0122644	10/30/19	B0002949	5.10-		-5.10
								19.12		19.12
0086026	10/31/19	Outst	0002233	Konica Minolta Premier F	V0122571	10/29/19	B0002954	179.40		179.40
								179.40		179.40
0086027	10/31/19	Outst	0002233	Konica Minolta Premier F	V0122512	10/24/19	B0002954	1,440.52		1,440.52
								1,440.52		1,440.52
0086028	10/31/19	Outst	0002233	Konica Minolta Premier F	V0122594	10/29/19	B0003096	777.63		777.63
								777.63		777.63
0086029	10/31/19	Outst	0164755	Dr. Ken Krebs	V0122820	10/31/19	P0008136	2,925.00		2,925.00
								2,925.00		2,925.00
0086030	10/31/19	Outst	0001660	Lkq A-Reliable	V0122758	10/31/19	P0008104	120.00		120.00
								120.00		120.00
0086031	10/31/19	Outst	0182870	Loyola EMS	V0122716	10/30/19	P0008057	425.00		425.00
								425.00		425.00
0086032	10/31/19	Outst	0183140	MECO Consulting	V0122819	10/31/19	P0008139	200.00		200.00
								200.00		200.00
0086033	10/31/19	Outst	0001763	Mecor, Inc.	V0122585	10/29/19	B0002936	665.98		665.98
								665.98		665.98
0086034	10/31/19	Outst	0001289	Menards	V0122602	10/29/19	B0002930	43.79		43.79
								43.79		43.79
0086035	10/31/19	Outst	0194501	Michael Kautz Carpets &	V0122500	10/24/19	B0003161	4,625.00		4,625.00
					V0122501	10/24/19	B0003160	3,895.00		3,895.00
								8,520.00		8,520.00
0086036	10/31/19	Outst	0001093	MIDCO Inc	V0122589	10/29/19	B0003109	640.00		640.00
					V0122603	10/29/19	B0002965	95.00		95.00
					V0122604	10/29/19	B0003109	95.00		95.00

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					V0122630	10/30/19	B0003109	320.00		320.00
					V0122653	10/30/19	B0003109	95.00		95.00
								1,245.00		1,245.00
0086037	10/31/19	Outst	0156243	Nasco	V0122762	10/31/19	P0008100	2,290.00		2,290.00
								2,290.00		2,290.00
0086038	10/31/19	Outst	0177459	Neil Estrick Gallery, Ll	V0122765	10/31/19	P0007935	581.00		581.00
					V0122766	10/31/19	P0007936	168.50		168.50
								749.50		749.50
0086039	10/31/19	Outst	0001529	New Pocket Nurse	V0122813	10/31/19	P0007851	134.25		134.25
					V0122814	10/31/19	P0007851	87.66		87.66
								221.91		221.91
0086040	10/31/19	Outst	0175177	NewEgg Business	V0122727	10/30/19	P0008011	5,808.15		5,808.15
					V0122750	10/31/19	P0008011	233.33		233.33
					V0122751	10/31/19	P0008011	44.98		44.98
					V0122752	10/31/19	P0008011	884.36		884.36
								6,970.82		6,970.82
0086041	10/31/19	Outst	0199309	Jason Nichols	V0122626	10/30/19	P0008117	2,000.00		2,000.00
								2,000.00		2,000.00
0086042	10/31/19	Outst	0199908	Occupational Health Cent	V0122591	10/29/19	B0003151	1,454.50		1,454.50
					V0122599	10/29/19	B0002982	924.00		924.00
					V0122601	10/29/19	B0003151	154.00		154.00
								2,532.50		2,532.50
0086043	10/31/19	Outst	0162488	Oriental Trading Company	V0122717	10/30/19	P0008022	629.58		629.58
					V0122790	10/31/19	P0008077	58.22		58.22
								687.80		687.80
0086044	10/31/19	Outst	0002406	Paisans Pizza	V0122605	10/29/19	B0003061	180.00		180.00
					V0122606	10/29/19	B0003150	98.10		98.10
					V0122607	10/29/19	B0003150	148.73		148.73
					V0122650	10/30/19	B0003061	53.49		53.49
					V0122714	10/30/19	P0007965	380.00		380.00
					V0122720	10/30/19	P0008072	16.00		16.00
					V0122755	10/31/19	P0008108	112.98		112.98
					V0122756	10/31/19	P0008108	92.20		92.20
					V0122757	10/31/19	P0008108	212.50		212.50

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					V0122767	10/31/19	P0008093	193.96		193.96
					V0122768	10/31/19	P0008092	66.61		66.61
					V0122769	10/31/19	P0008091	110.00		110.00
					V0122770	10/31/19	P0008090	27.50		27.50
					V0122772	10/31/19	P0008089	210.00		210.00
					V0122774	10/31/19	P0008088	172.96		172.96
					V0122777	10/31/19	P0008084	27.00		27.00
					V0122783	10/31/19	P0008064	111.00		111.00
					V0122795	10/31/19	P0007642	48.50		48.50
					V0122797	10/31/19	P0007641	73.90		73.90
					V0122804	10/31/19	P0008115	49.99		49.99
					V0122818	10/31/19	P0008125	48.98		48.98
								2,434.40		2,434.40
0086045	10/31/19	Outst	0001932	PepBoys	V0122629	10/30/19	B0003155	64.74		64.74
								64.74		64.74
0086046	10/31/19	Outst	0201778	Quality Logo Products, I	V0122715	10/30/19	P0008023	461.68		461.68
								461.68		461.68
0086047	10/31/19	Outst	0001835	Ray O'Herron Co. of Oakb	V0122640	10/30/19	B0002998	283.86		283.86
								283.86		283.86
0086048	10/31/19	Outst	0001517	Record-A-Hit	V0122655	10/30/19	P0007861	510.00		510.00
								510.00		510.00
0086049	10/31/19	Outst	0002411	Republic Services #551	V0122652	10/30/19	B0003144	7,092.35		7,092.35
								7,092.35		7,092.35
0086050	10/31/19	Outst	0001142	Santo Sport Store	V0122577	10/29/19	B0003016	934.00		934.00
					V0122578	10/29/19	B0003016	45.00		45.00
					V0122596	10/29/19	B0003016	274.00		274.00
								1,253.00		1,253.00
0086051	10/31/19	Outst	0000965	Sigma-Aldrich Inc	V0122724	10/30/19	P0007732	544.52		544.52
								544.52		544.52
0086052	10/31/19	Outst	0001156	Smithereen Exterminating	V0122646	10/30/19	B0002926	170.00		170.00
								170.00		170.00
0086053	10/31/19	Void	0158956	Sound Incorporated			B0002926			

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0086054	10/31/19	Outst	0175047	Sports Imports Inc	V0122563	10/29/19	B0003163	354.25		354.25
					V0122564	10/29/19	B0003163	408.75		408.75
					V0122565	10/29/19	B0003163	917.70		917.70
								1,680.70		1,680.70
0086055	10/31/19	Outst	0201933	Spring Break Sports Inc	V0122817	10/31/19	P0008123	5,346.42		5,346.42
								5,346.42		5,346.42
0086056	10/31/19	Outst	0002889	Suburban Door Check & Lo	V0122709	10/30/19	B0003008	143.00		143.00
					V0122710	10/30/19	B0003008	96.00		96.00
								239.00		239.00
0086057	10/31/19	Outst	0199796	Target Auto Parts	V0122631	10/30/19	B0003164	33.60		33.60
								33.60		33.60
0086058	10/31/19	Outst	0201587	Walter L. Thompson	V0122787	10/31/19	P0008048	2,500.00		2,500.00
								2,500.00		2,500.00
0086059	10/31/19	Outst	0001006	Town of Cicero	V0122579	10/29/19	B0002921	925.00		925.00
								925.00		925.00
0086060	10/31/19	Outst	0167490	Tripoli Painting	V0122502	10/24/19	B0003159	1,480.00		1,480.00
					V0122503	10/24/19	B0003158	1,190.00		1,190.00
					V0122504	10/24/19	B0003157	1,910.00		1,910.00
					V0122507	10/24/19	B0003156	1,325.00		1,325.00
					V0122608	10/29/19	B0003149	645.00		645.00
								6,550.00		6,550.00
0086061	10/31/19	Outst	0002095	Trugreen	V0122609	10/29/19	B0003148	1,175.05		1,175.05
								1,175.05		1,175.05
0086062	10/31/19	Outst	0164782	Turning Technologies	V0122822	10/31/19	P0007654	769.65		769.65
								769.65		769.65
0086063	10/31/19	Outst	0001174	Veritiv Operating Compan	V0122637	10/30/19	B0003086	1,342.88		1,342.88
								1,342.88		1,342.88
0086064	10/31/19	Outst	0000974	Verizon Wireless	V0122573	10/29/19	B0003084	28.15		28.15
								28.15		28.15

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0086065	10/31/19	Outst	0001183	Ward's Natural Science	V0122806	10/31/19	P0008045	70.52		70.52
					V0122807	10/31/19	P0008045	137.59		137.59
								208.11		208.11
0086066	10/31/19	Outst	0166312	Wells Fargo Equiptment F	V0122514	10/24/19	B0003070	1,248.00		1,248.00
								1,248.00		1,248.00
0086067	10/31/19	Outst	0001406	Wex Bank	V0122645	10/30/19	B0003042	917.30		917.30
								917.30		917.30
0086068	10/31/19	Outst	0177607	YBP Library Services	V0122558	10/29/19	B0003085	37.99		37.99
					V0122559	10/29/19	B0003120	344.14		344.14
					V0122598	10/29/19	B0003085	24.96		24.96
					V0122639	10/30/19	B0003120	263.57		263.57
					V0122649	10/30/19	B0003085	22.50		22.50
								693.16		693.16
0086069	10/31/19	Outst	0158956	Sound Incorporated	V0122586	10/29/19	B0003077	255.00		255.00
					V0122628	10/30/19	B0003077	403.00		403.00
					V0122651	10/30/19	B0003145	2,463.00		2,463.00
								3,121.00		3,121.00
E0004514	10/03/19	Outst	0178376	Mr. Joseph J. Belcaster	V0121528	10/01/19		766.96		766.96
								766.96		766.96
E0004515	10/03/19	Outst	0190970	Stanley N. Boateng	V0118784	07/21/19		1,578.09		1,578.09
								1,578.09		1,578.09
E0004516	10/03/19	Outst	0110372	Giselle G. Castaneda	V0121291	09/25/19		44.95		44.95
								44.95		44.95
E0004517	10/03/19	Outst	0000843	Ms. Jody C. Davidson	V0121517	10/01/19		287.58		287.58
								287.58		287.58
E0004518	10/03/19	Outst	0000931	Mr. Juan M. Franco	V0118777	07/21/19		2,058.97		2,058.97
					V0118782	07/21/19		2,058.97		2,058.97
								4,117.94		4,117.94
E0004519	10/03/19	Outst	0002876	Ms Evelyn Jaquez	V0121529	10/01/19		152.64		152.64
								152.64		152.64

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E0004520	10/03/19	Outst	0107686	Mrs. Blanca E. Jara	V0121499	09/30/19		94.04		94.04
					V0121514	10/01/19		177.80		177.80
								271.84		271.84
E0004521	10/03/19	Outst	0200174	Amy L. Jendra	V0118793	07/21/19		1,578.09		1,578.09
								1,578.09		1,578.09
E0004522	10/03/19	Outst	0184301	Edwin Leon	V0121522	10/01/19		88.24		88.24
								88.24		88.24
E0004523	10/03/19	Outst	0051337	Ariadna G. Magos	V0118768	07/21/19		1,441.28		1,441.28
								1,441.28		1,441.28
E0004524	10/03/19	Outst	0017224	Ms Gabriela Mata	V0121532	10/01/19		24.65		24.65
					V0121533	10/02/19		164.72		164.72
								189.37		189.37
E0004525	10/03/19	Outst	0002697	Dr. Keith McLaughlin	V0121395	09/26/19		713.70		713.70
								713.70		713.70
E0004526	10/03/19	Outst	0200664	Paul A. Netzel	V0121231	09/24/19		525.45		525.45
								525.45		525.45
E0004527	10/03/19	Outst	0000795	Ms. Doris Rivera	V0121495	09/30/19		44.00		44.00
								44.00		44.00
E0004528	10/03/19	Outst	0190926	Mr. Aaron Rolle	V0118742	07/18/19		2,254.41		2,254.41
								2,254.41		2,254.41
E0004529	10/03/19	Outst	0200456	Alyssa Serewicz	V0119104	08/06/19		1,487.50		1,487.50
								1,487.50		1,487.50
E0004530	10/03/19	Outst	0199500	Ms. Kristen Shimko	V0118789	07/21/19		2,254.41		2,254.41
					V0121292	09/25/19		251.74		251.74
								2,506.15		2,506.15
E0004531	10/03/19	Outst	0200288	Thomas J. Welsh Jr	V0118749	07/18/19		2,125.00		2,125.00
								2,125.00		2,125.00

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E0004532	10/10/19	Outst	0079155	Dr. Stanley S. Fields	V0121541 V0121543	10/02/19 10/02/19		248.93 568.24		248.93 568.24
								817.17		817.17
E0004533	10/10/19	Outst	0000004	Mr. Micheal A. Kott	V0121799	10/07/19		348.00		348.00
								348.00		348.00
E0004534	10/10/19	Outst	0200664	Paul A. Netzel	V0121773	10/04/19		257.50		257.50
								257.50		257.50
E0004535	10/10/19	Outst	0166301	Ms Wendy Vega-Huezo	V0121880	10/08/19		144.30		144.30
								144.30		144.30
E0004536	10/11/19	Outst	0122174	Derek W. Dominick	V0121964	10/10/19	B0003136	2,170.00		2,170.00
								2,170.00		2,170.00
E0004537	10/11/19	Outst	0189276	Alicia M. Lugo	V0121917	10/09/19	B0002979	398.57		398.57
								398.57		398.57
E0004538	10/15/19	Void	0194982	Netspend Corporation			B0002979			
E0004539	10/17/19	Outst	0000799	Ms Marlena Avalos-Thomps	V0121950	10/10/19		15.00		15.00
								15.00		15.00
E0004540	10/17/19	Outst	0178376	Mr. Joseph J. Belcaster	V0122201	10/16/19		500.00		500.00
								500.00		500.00
E0004541	10/17/19	Outst	0167416	Ms Cynthia Lozano	V0122208	10/17/19		16.00		16.00
								16.00		16.00
E0004542	10/17/19	Outst	0017224	Ms Gabriela Mata	V0121788 V0121969	10/04/19 10/10/19		53.24 179.00		53.24 179.00
								232.24		232.24
E0004543	10/17/19	Outst	0002697	Dr. Keith McLaughlin	V0122194 V0122197	10/15/19 10/16/19		495.67 50.06		495.67 50.06
								545.73		545.73

Bank Code: 01 General Checking
GL Account No: 01-0000-00000-110000000

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0004544	10/17/19	Outst	0000953	Ms. Liliana Raygoza	V0121949	10/10/19		54.00		54.00
					V0122199	10/16/19		14.19		14.19
								68.19		68.19
E0004545	10/17/19	Outst	0000797	Mr. Ruben V. Ruiz	V0122202	10/16/19		500.00		500.00
								500.00		500.00
E0004546	10/17/19	Outst	0002709	Mr. Derek C. Shouba	V0121813	10/08/19		225.00		225.00
					V0121948	10/10/19		14.00		14.00
								239.00		239.00
E0004562	10/24/19	Outst	0111441	Ms Jazmyne J. Alzate	V0122434	10/22/19		822.42		822.42
								822.42		822.42
E0004563	10/24/19	Outst	0165694	Dr. Sara E. Helmus	V0122364	10/17/19		1,176.72		1,176.72
								1,176.72		1,176.72
E0004564	10/24/19	Outst	0000841	Mrs. Michelle C. Herrera	V0122486	10/23/19		2,100.00		2,100.00
								2,100.00		2,100.00
E0004565	10/24/19	Outst	0002876	Ms Evelyn Jaquez	V0122338	10/17/19		60.30		60.30
								60.30		60.30
E0004566	10/24/19	Outst	0017224	Ms Gabriela Mata	V0122193	10/15/19		320.00		320.00
					V0122435	10/22/19		49.23		49.23
					V0122439	10/22/19		85.34		85.34
					V0122446	10/22/19		99.11		99.11
								553.68		553.68
E0004567	10/24/19	Outst	0000953	Ms. Liliana Raygoza	V0122391	10/21/19		62.16		62.16
								62.16		62.16
E0004568	10/24/19	Outst	0199500	Ms. Kristen Shimko	V0122366	10/17/19		212.10		212.10
								212.10		212.10
E0004569	10/24/19	Outst	0002709	Mr. Derek C. Shouba	V0122390	10/21/19		371.13		371.13
								371.13		371.13
E0004570	10/24/19	Outst	0201801	Michael R. Traversa	V0121803	10/08/19		416.50		416.50

Bank Code: 01 General Checking
GL Account No: 01-0000-00000-110000000

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								416.50		416.50
E0004571	10/24/19	Outst	0166301	Ms Wendy Vega-Huezo	V0122485	10/23/19		46.98		46.98
								46.98		46.98
E0004572	10/24/19	Outst	0000808	Ms. Marisol Velazquez	V0122432	10/22/19		564.33		564.33
								564.33		564.33
E0004575	10/30/19	Outst	0122174	Derek W. Dominick	V0122627	10/30/19	B0003165	2,905.00		2,905.00
								2,905.00		2,905.00
E0004585	10/31/19	Outst	0190963	Melissa M. Avila	V0122473	10/23/19		676.00		676.00
								676.00		676.00
E0004586	10/31/19	Outst	0178376	Mr. Joseph J. Belcaster	V0122531	10/28/19		293.56		293.56
								293.56		293.56
E0004587	10/31/19	Outst	0190970	Mr. Stanley N. Boateng	V0118785	07/21/19		1,578.09		1,578.09
								1,578.09		1,578.09
E0004588	10/31/19	Outst	0000931	Mr. Juan M. Franco	V0118778	07/21/19		2,058.97		2,058.97
					V0118783	07/21/19		2,058.97		2,058.97
								4,117.94		4,117.94
E0004589	10/31/19	Outst	0107686	Mrs. Blanca E. Jara	V0122560	10/29/19		15.84		15.84
					V0122561	10/29/19		32.05		32.05
					V0122562	10/29/19		30.76		30.76
					V0122597	10/29/19		41.00		41.00
								119.65		119.65
E0004590	10/31/19	Outst	0200174	Amy L. Jendra	V0118794	07/21/19		1,587.09		1,587.09
								1,587.09		1,587.09
E0004591	10/31/19	Outst	0000004	Mr. Micheal A. Kott	V0122380	10/18/19		30.00		30.00
								30.00		30.00
E0004592	10/31/19	Outst	0051337	Ariadna G. Magos	V0118769	07/21/19		1,441.28		1,441.28
								1,441.28		1,441.28

04 Nov 2019
11:01

ACCOUNTS PAYABLE CHECK REGISTER
Period 10/01/2019 - 10/31/2019

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Bank Code: 01 General Checking
GL Account No: 01-0000-00000-110000000

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0004593	10/31/19	Outst	0017224	Ms Gabriela Mata	V0122436	10/22/19		67.81		67.81
					V0122442	10/22/19		75.00		75.00
								142.81		142.81
E0004594	10/31/19	Outst	0160605	Ms Rebecca M. Primm	V0122495	10/24/19		224.00		224.00
								224.00		224.00
E0004595	10/31/19	Outst	0000953	Ms. Liliana Raygoza	V0122492	10/23/19		82.56		82.56
								82.56		82.56
E0004596	10/31/19	Outst	0201607	Ana M. Rodriguez	V0122413	10/21/19		550.00		550.00
					V0122530	10/28/19		440.00		440.00
								990.00		990.00
E0004597	10/31/19	Outst	0190926	Mr. Aaron Rolle	V0118743	07/18/19		2,254.41		2,254.41
					V0122584	10/29/19		264.82		264.82
								2,519.23		2,519.23
E0004598	10/31/19	Outst	0200456	Alyssa Serewicz	V0119105	08/06/19		1,487.50		1,487.50
								1,487.50		1,487.50
E0004599	10/31/19	Outst	0199500	Ms. Kristen Shimko	V0118790	07/21/19		2,254.41		2,254.41
								2,254.41		2,254.41
E0004600	10/31/19	Outst	0160137	Ms Cinthia Torres	V0122600	10/29/19		500.00		500.00
								500.00		500.00
E0004601	10/31/19	Outst	0201801	Michael R. Traversa	V0122518	10/25/19		1,283.50		1,283.50
								1,283.50		1,283.50
E0004602	10/31/19	Outst	0200288	Thomas J. Welsh Jr	V0118750	07/18/19		2,125.00		2,125.00
								2,125.00		2,125.00
								=====		=====
								1,123,298.02		1,123,298.02

Bank Code	Account Number	Description	Debit	Credit
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01 General Checking	01-0000-00000-230000000	General : Accounts Payable	1,123,298.02	0.00
	01-0000-00000-110000000	General : Cash	0.00	1,123,298.02
			-----	-----
			1,123,298.02	1,123,298.02

**Morton College
Over 10K Report
October 2019**

Vendor Name	Check Date	Check Number	Board Approved Date	Amount	Item Description Line 1
Alfred G Ronan Ltd	10/31/2019	0085987	EXEMPT	\$24,000.00	Month of August
BKD, LLP	10/31/2019	0085995	4/24/2019	\$23,550.00	FY19 Audit
Blackboard, Inc.	10/15/2019	0085670	8/28/2019	\$56,288.00	Learning Core Plus
Builders Land, Inc.	10/11/2019	0085631	7/31/2019	\$47,070.00	Total Earned
Builders Land, Inc.	10/31/2019	0085997	7/31/2019	\$131,310.00	2nd payment
CDW-Government, Inc	10/15/2019	0085676	EXEMPT	\$2,597.87	Canon Pigment Ink Tank
CDW-Government, Inc	10/31/2019	0086001	EXEMPT	\$7,912.64	Flat Wall Mount
ComEd	10/18/2019	0085775	EXEMPT	\$16,588.16	Electrical Utility
Del Galdo Law Group, LLC	10/15/2019	0085688	EXEMPT	\$13,440.00	Attorney Services
Diamond Graphics	10/15/2019	0085689	10/23/2017	\$26,241.60	Athletics Brochure
Dominion Lighting, Inc.	10/15/2019	0085692	5/22/2019	\$20,747.70	Labor and Material
ExamSoft Worldwide, Inc.	10/15/2019	0085696	EXEMPT	\$10,500.00	Exemplify for iPad
FBG Corporation	10/31/2019	0086012	5/22/2019	\$48,780.00	Pay App #2 Elevator C
FHEG Morton College Bookstore	10/31/2019	0086014	6/25/2018	\$40,257.05	Athletic Students Book
Jack Phelan Chevrolet	10/28/2019	0085965	8/28/2019	\$34,958.00	Maint. Vehicle Purchase
Santo Sport Store	10/15/2019	0085746	EXEMPT	\$9,014.50	Adidas Jacket
Santo Sport Store	10/31/2019	0086050	EXEMPT	\$1,253.00	Adidas Sleeve Tee
Sound Incorporated	10/15/2019	0085755	5/22/2019	\$10,773.50	Camera for fitness center
Sound Incorporated	10/31/2019	0086069	5/22/2019	\$3,121.00	Panic & Fenced lot camera
State Univ Retirement Systems	10/15/2019	0085652	EXEMPT	\$68,262.98	Payroll Deductions
State Univ Retirement Systems	10/31/2019	0085979	EXEMPT	\$70,277.85	Payroll Deductions
TIAA-CREF	10/15/2019	0085653	EXEMPT	\$4,995.92	Payroll Deductions
TIAA-CREF	10/31/2019	0085980	EXEMPT	\$5,345.92	Payroll Deductions
			Total Paid	677,285.69	

Morton College - Payroll Register - Period Ending October 15, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0002980	Abate, Nannette	\$1,334.92
10/15/2019	0000770	Abrahamson, Maura	\$5,839.83
10/15/2019	0000835	Alcala, Sandra	\$2,289.42
10/15/2019	0003069	Alexandru, Vica	\$758.40
10/15/2019	0003324	Alonso, Erika	\$1,591.67
10/15/2019	0000809	Alonso, Hernan	\$1,476.34
10/15/2019	0111441	Alzate, Jazmyne	\$1,791.79
10/15/2019	0181767	Anderson, Maria	\$3,601.46
10/15/2019	0192221	Andrade, Jorge	\$2,729.33
10/15/2019	0165928	Andujar, Rey	\$379.07
10/15/2019	0000749	Angelilli, Jennifer	\$2,172.54
10/15/2019	0156009	Arias, Olga	\$721.60
10/15/2019	0200290	Ashraf, Asiyya	\$2,650.76
10/15/2019	0000799	Avalos-Thompson, Marlana	\$3,989.55
10/15/2019	0043535	Avila, Malisa	\$911.83
10/15/2019	0000873	Baffa, John	\$5,134.17
10/15/2019	0197414	Balek, Ludwig	\$2,824.61
10/15/2019	0000740	Banda, Magda	\$3,685.92
10/15/2019	0192466	Banks, Theodora	\$2,647.26
10/15/2019	0000781	Barajas, Sandra	\$1,849.33
10/15/2019	0003074	Barnat, Martin	\$609.00
10/15/2019	0003075	Behling, William	\$1,228.60
10/15/2019	0178376	Belcaster, Joseph	\$3,125.00
10/15/2019	0000750	Belcaster, Nicholas	\$1,823.29
10/15/2019	0003079	Bland, Pamela	\$388.67
10/15/2019	0000845	Bluemer, Judy	\$7,429.32
10/15/2019	0003082	Bondlow, Fred	\$379.20
10/15/2019	0166671	Bonick, Cara	\$2,909.86
10/15/2019	0000918	Bonin, Eileen	\$2,096.33
10/15/2019	0076654	Bradley, Adam	\$1,784.99
10/15/2019	0157079	Brasher, Stephen	\$379.07
10/15/2019	0002984	Bridges, Maureen	\$1,419.96
10/15/2019	0197675	Brown, Michael	\$3,237.50
10/15/2019	0000915	Bulat, Cheryl	\$375.00
10/15/2019	0184720	Buongiorno, Joseph	\$1,075.00
10/15/2019	0182499	Buongiorno, Mary	\$2,510.63
10/15/2019	0194040	Burandt, Edmund	\$1,420.21

Morton College - Payroll Register - Period Ending October 15, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0003095	Burns, David	\$398.39
10/15/2019	0191822	Buzruk, Anupama	\$344.70
10/15/2019	0194871	Callon, Michael	\$2,639.56
10/15/2019	0156441	Campbell, Dana	\$1,443.21
10/15/2019	0003098	Campos, Veronica	\$609.00
10/15/2019	0156655	Cappetta, Leilani	\$2,183.36
10/15/2019	0200240	Cardona, Alicia	\$4,531.92
10/15/2019	0200455	Caruso, Lauren	\$3,381.17
10/15/2019	0000924	Casey, Craig	\$6,902.45
10/15/2019	0000829	Casey, Robert	\$4,410.71
10/15/2019	0192108	Cashman, Laurie	\$4,375.00
10/15/2019	0002990	Castillo, Carolina	\$1,800.50
10/15/2019	0192109	Ceaser, Sanyea	\$2,588.25
10/15/2019	0057275	Cebelinski, Joseph	\$1,791.79
10/15/2019	0159466	Cervantes, Isabel	\$1,583.96
10/15/2019	0085548	Chapp, Geanabelle	\$2,611.92
10/15/2019	0184815	Chiappetta, Joseph	\$845.64
10/15/2019	0002998	Chin, Dixon	\$901.73
10/15/2019	0000884	Cienfuegos, Lillian	\$1,857.83
10/15/2019	0181564	Cisco Jr, Taylor	\$1,112.22
10/15/2019	0003192	Cisneros, Sharon	\$379.20
10/15/2019	0094966	Clemente, Antonio	\$2,233.71
10/15/2019	0162406	Cline, Irina	\$2,916.67
10/15/2019	0007800	Corral, Iris	\$721.60
10/15/2019	0003191	Corte, Anthony	\$962.14
10/15/2019	0199979	Creighton, Shana	\$992.72
10/15/2019	0000794	Crockett, Janet	\$4,762.53
10/15/2019	0196595	Cuesta, Gonzalo	\$1,807.37
10/15/2019	0186164	Czuba, Michael	\$1,224.60
10/15/2019	0000843	Davidson, Jody	\$2,906.12
10/15/2019	0200047	Davis, Carissa	\$3,500.00
10/15/2019	0000790	De La Torre, Refugio	\$2,356.68
10/15/2019	0190883	Delgado, Sally	\$3,291.67
10/15/2019	0200487	Deloera, Lacey	\$992.72
10/15/2019	0182919	Denson, Ryan	\$882.43
10/15/2019	0000763	Diaz, Maria	\$1,702.00
10/15/2019	0160009	Dillinger, Benjamin	\$755.18

Morton College - Payroll Register - Period Ending October 15, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0000917	Dominguez, Carlos	\$3,411.33
10/15/2019	0003185	Drew, John	\$1,763.79
10/15/2019	0170558	Drury, Benjamin	\$2,446.76
10/15/2019	0000735	Duhon, Steven	\$1,875.00
10/15/2019	0003183	Dukes, Jackie	\$758.40
10/15/2019	0003181	Dutt, Eric	\$379.20
10/15/2019	0195025	Edgar, Jason	\$3,559.36
10/15/2019	0200723	Elutilo, Olugbenga	\$992.72
10/15/2019	0005692	Enstrom, Elena	\$1,105.72
10/15/2019	0003004	Erkins, Mary	\$847.72
10/15/2019	0003179	Eshafi, Nouri	\$777.34
10/15/2019	0000828	Fabiyi, Edith	\$3,028.00
10/15/2019	0003208	Falbo, Lydia	\$5,314.52
10/15/2019	0003210	Farina, Peter	\$1,073.81
10/15/2019	0000814	Favela, Martha	\$1,833.25
10/15/2019	0000762	Fejt, George	\$3,394.88
10/15/2019	0000777	Felice, Susan	\$3,238.04
10/15/2019	0024667	Festa, John	\$347.66
10/15/2019	0079155	Fields, Stanley	\$11,678.55
10/15/2019	0193664	Florio, Joseph	\$4,008.33
10/15/2019	0092824	Folkers, Jeff	\$1,678.29
10/15/2019	0162452	Foltz, Chris	\$1,260.97
10/15/2019	0160558	Fortier, Jr, George	\$1,484.46
10/15/2019	0003006	Fram, Harriet	\$1,419.96
10/15/2019	0000938	Gan, Xiaoling	\$3,316.08
10/15/2019	0000838	Garcia-Searle, Brenda	\$2,069.70
10/15/2019	0000879	Garza, Sylvia	\$2,570.37
10/15/2019	0170257	Gasca, Guillermo	\$2,308.79
10/15/2019	0000935	Gatyas, Kenton	\$5,230.09
10/15/2019	0000724	Gilligan, Brian	\$3,576.58
10/15/2019	0040272	Gilmartin, Beth	\$1,149.00
10/15/2019	0000896	Ginley, Steven	\$3,933.54
10/15/2019	0156018	Glover, Brian	\$606.11
10/15/2019	0200291	Gonzalez, Susana	\$1,044.79
10/15/2019	0192827	Gourlay, Jonathan	\$3,363.46
10/15/2019	0197670	Graham, Leslie	\$2,083.33
10/15/2019	0201852	Grams, Peggy	\$600.00

Morton College - Payroll Register - Period Ending October 15, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0189759	Green, Amy	\$3,126.12
10/15/2019	0000892	Grice, James	\$6,984.33
10/15/2019	0190271	Guansing, Melania	\$882.42
10/15/2019	0000788	Gutierrez, Rosa	\$2,355.39
10/15/2019	0003110	Halm, James	\$796.78
10/15/2019	0000805	Halmon, Jamie	\$3,027.95
10/15/2019	0003012	Halsey, Meg	\$1,385.33
10/15/2019	0177808	Harmon, Loretta	\$1,034.11
10/15/2019	0003118	Hayward, James	\$551.52
10/15/2019	0165694	Helmus, Sara	\$2,876.04
10/15/2019	0193606	Hernandez, Francisco	\$2,796.84
10/15/2019	0000841	Herrera, Michelle	\$2,314.42
10/15/2019	0159384	Herrmann, Julianne	\$3,556.51
10/15/2019	0002953	Hirsch, Maynard	\$407.31
10/15/2019	0003127	Hubacek, Scott	\$812.00
10/15/2019	0000922	Huff, Cheryl	\$847.72
10/15/2019	0002912	Imburgia, Joseph	\$3,486.03
10/15/2019	0061134	Iniquez, Jennifer	\$2,662.33
10/15/2019	0174916	Iniquez, Michael	\$1,350.22
10/15/2019	0000876	Jaimes, Nydia	\$2,242.75
10/15/2019	0002876	Jaquez, Evelyn	\$2,046.46
10/15/2019	0107686	Jara, Blanca	\$3,591.67
10/15/2019	0156123	Jeffries, Nancy	\$1,583.96
10/15/2019	0003136	Jenkins, Anthony	\$911.50
10/15/2019	0000785	Johnson, Caroline	\$2,314.42
10/15/2019	0060105	Jonas, David	\$3,494.57
10/15/2019	0003017	Jundt, Gene	\$924.26
10/15/2019	0003021	Kamien, Linda	\$879.73
10/15/2019	0003153	Karasek, Robert	\$609.00
10/15/2019	0000870	Kasprowicz, Michael	\$4,596.61
10/15/2019	0183161	Kelikian, Amara	\$1,367.46
10/15/2019	0003157	Kelikian, Toulia	\$5,451.64
10/15/2019	0106675	Khalifeh, Khalaf	\$1,478.75
10/15/2019	0200721	Kilheeney, Heather	\$747.07
10/15/2019	0165341	Klementzos, Jennifer	\$1,899.90
10/15/2019	0165951	Kloc, Marilyn	\$919.21
10/15/2019	0158400	Knickerbocker, Sharon	\$721.60

Morton College - Payroll Register - Period Ending October 15, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0000004	Kott, Micheal	\$4,074.75
10/15/2019	0000021	Koutny, Linda	\$2,465.92
10/15/2019	0002957	Kupec, Debra	\$2,473.17
10/15/2019	0107914	Labno, David	\$2,896.48
10/15/2019	0000948	Lantz, Catherine	\$837.07
10/15/2019	0003171	Lasorella, Dalania	\$616.37
10/15/2019	0003176	Leven, Robert	\$398.39
10/15/2019	0184718	Lewis, Ann	\$875.00
10/15/2019	0190139	Li, Jiarong	\$853.94
10/15/2019	0000811	Lind, Carmen	\$4,741.65
10/15/2019	0000833	Litwicki, Mark	\$5,358.67
10/15/2019	0002926	Lopez, Beda	\$347.01
10/15/2019	0003025	Lopez, Flora	\$1,578.51
10/15/2019	0003094	Lopez, Noe	\$1,083.42
10/15/2019	0002037	LoPresti, Joseph	\$1,195.17
10/15/2019	0027824	Lorgus, Richard	\$721.60
10/15/2019	0167416	Lozano, Cynthia	\$1,625.00
10/15/2019	0003033	Lozano, Gloria	\$1,826.83
10/15/2019	0003026	Lubeck, Sarah	\$1,679.08
10/15/2019	0194045	Lullo, Ronald	\$4,175.00
10/15/2019	0172876	Lundquist, Heidi	\$2,184.29
10/15/2019	0003100	Lyons, Kenneth	\$976.81
10/15/2019	0196609	Macario, Ana	\$1,427.89
10/15/2019	0173996	Mallett, Klaudia	\$909.41
10/15/2019	0194869	Manning, Bryant	\$2,372.24
10/15/2019	0090401	Mantzakides, Thomas	\$2,308.79
10/15/2019	0192111	Markel, Carolyn	\$2,715.21
10/15/2019	0037631	Marquez, Carlos	\$551.52
10/15/2019	0000822	Martinez, Blanca	\$1,901.71
10/15/2019	0167581	Martinez Jr, Salvador	\$1,477.82
10/15/2019	0000955	Martinez, Raul	\$2,499.44
10/15/2019	0192110	Martin, Joanna	\$2,383.33
10/15/2019	0183993	Martino, Shannon	\$1,086.48
10/15/2019	0000869	Marzullo, Frank	\$7,946.25
10/15/2019	0017224	Mata, Gabriela	\$2,375.00
10/15/2019	0003232	Mathelier, Lisa	\$2,960.87
10/15/2019	0003106	Matthews, Kay	\$379.20

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0000909	McGhee, Edward	\$2,020.31
10/15/2019	0002697	McLaughlin, Keith	\$8,337.21
10/15/2019	0003030	McManmon, Zoe	\$924.26
10/15/2019	0016851	Medina, Gabriel	\$551.52
10/15/2019	0002885	Miculinic, Bonnie	\$375.00
10/15/2019	0003032	Miral, Luis	\$879.73
10/15/2019	0170780	Miranda, Ashley	\$379.07
10/15/2019	0000769	Mohr, Michele	\$4,950.63
10/15/2019	0156768	Monrroy, Jacqueline	\$1,583.96
10/15/2019	0002467	Montgomery, Jered	\$1,151.69
10/15/2019	0002708	Montoro, Roger	\$2,695.71
10/15/2019	0054966	Montoro, Roger	\$1,448.25
10/15/2019	0155712	Moreno, Benjamin	\$758.14
10/15/2019	0076708	Moreno, Berta	\$689.40
10/15/2019	0197664	Mosqueda, Claudia	\$3,450.00
10/15/2019	0187216	Moss, Neil	\$1,800.46
10/15/2019	0192112	Mulvey, Irene	\$2,436.47
10/15/2019	0170685	Munoz, Erica	\$1,398.21
10/15/2019	0000862	Napoletano, Elizabeth	\$166.58
10/15/2019	0000815	Nedza, Michael	\$4,684.65
10/15/2019	0049422	Ocampo, Jose	\$1,350.22
10/15/2019	0000928	O'Connell, James	\$2,615.30
10/15/2019	0081992	O'Halloran, Denis	\$344.70
10/15/2019	0189933	Olvera, Roberto	\$1,312.93
10/15/2019	0195021	Ostojic, Gordana	\$2,895.36
10/15/2019	0000747	Paez, Elizabeth	\$3,188.72
10/15/2019	0000951	Paneral, Beth	\$1,753.68
10/15/2019	0197448	Parrish, Vanessa	\$3,170.83
10/15/2019	0002913	Pearson, Dennis	\$4,212.53
10/15/2019	0000820	Pencheva, Tsonka	\$5,016.15
10/15/2019	0007939	Perez, Armando	\$2,075.55
10/15/2019	0199354	Perez, Gabriela	\$882.42
10/15/2019	0000863	Perez, Guadalupe	\$1,901.67
10/15/2019	0003036	Perez, Margarita	\$93.00
10/15/2019	0000776	Perez, Mireya	\$5,608.29
10/15/2019	0083410	Perez, Sonia	\$2,308.79
10/15/2019	0003160	Perusich, James	\$1,137.60

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0003038	Pettus, Exodus	\$847.72
10/15/2019	0177526	Pierce, Tommy	\$4,602.96
10/15/2019	0194866	Ploszaj, Randi	\$2,001.75
10/15/2019	0193219	Polak, Brian	\$2,550.00
10/15/2019	0000752	Porod, Eric	\$3,257.08
10/15/2019	0160605	Primm, Rebecca	\$3,982.73
10/15/2019	0195558	Pulaski, Andrew	\$3,789.75
10/15/2019	0000848	Pullia, Nicole	\$1,681.21
10/15/2019	0041753	Quiroga-Nevarez, Daiana	\$2,257.96
10/15/2019	0000743	Raigoza, Suzanna	\$3,054.17
10/15/2019	0188076	Ramirez, Aurelia	\$1,241.00
10/15/2019	0003041	Ramirez, Elaine	\$847.72
10/15/2019	0000889	Ramirez, Jose	\$1,842.89
10/15/2019	0048906	Ramirez, Patricia	\$992.72
10/15/2019	0000953	Raygoza, Liliana	\$2,050.00
10/15/2019	0000726	Reft, Jennifer	\$4,444.82
10/15/2019	0189140	Ridyard, Melissa	\$3,070.41
10/15/2019	0003172	Ritz, Jim	\$758.40
10/15/2019	0000872	Rivas, Angel	\$1,766.73
10/15/2019	0000795	Rivera, Doris	\$2,718.46
10/15/2019	0000925	Rivera, Juan	\$2,232.79
10/15/2019	0000748	Rodriguez, Diana	\$2,314.42
10/15/2019	0156404	Rodriguez Jr, Jesus	\$2,315.63
10/15/2019	0003042	Rohl, Michael	\$901.73
10/15/2019	0000851	Roland, H.M. Joyce	\$1,855.83
10/15/2019	0056628	Roman, Daniel	\$5,171.71
10/15/2019	0161489	Romero, Julian	\$1,375.22
10/15/2019	0165693	Romero Yuste, Maria	\$5,369.14
10/15/2019	0192553	Rose, Charles	\$2,468.79
10/15/2019	0195019	Roselund, David	\$2,483.29
10/15/2019	0000797	Ruiz, Ruben	\$5,531.33
10/15/2019	0197705	Russo Neri, Trisha	\$2,459.06
10/15/2019	0000754	Sajatovic, Mark	\$2,059.46
10/15/2019	0168430	Saldana-Huerta, Carolina	\$1,583.96
10/15/2019	0005990	Salgado, Daniel	\$424.95
10/15/2019	0156479	Samplawski, Phyllis	\$721.60
10/15/2019	0197693	Sanchez, Alejandro	\$2,100.90

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0000907	Sanchez, Luis	\$4,937.41
10/15/2019	0003044	Sanchez, Pedro	\$1,471.79
10/15/2019	0003018	Sandoval, Jamie	\$925.36
10/15/2019	0162444	Sanei, Maxwell	\$240.54
10/15/2019	0172945	Santoyo, Perla	\$1,666.67
10/15/2019	0003149	Sassetti, James	\$825.13
10/15/2019	0000921	Scatchell, Candyce	\$2,327.83
10/15/2019	0003134	Schmidt, Joseph	\$694.02
10/15/2019	0192448	Schmidt, Michael	\$661.82
10/15/2019	0000898	Schmitt, Robert	\$4,382.70
10/15/2019	0000860	Schoepf, Cheryl	\$2,310.75
10/15/2019	0195022	Schreier, Jennifer	\$2,611.92
10/15/2019	0160546	Schrey, Courtney	\$756.23
10/15/2019	0002668	Sedaie, Behrooz	\$4,588.22
10/15/2019	0189751	Selvaggio, Nicole	\$705.93
10/15/2019	0000731	Seo, Kymberly	\$4,798.46
10/15/2019	0199500	Shimko, Kristen	\$2,092.23
10/15/2019	0002709	Shouba, Derek	\$5,429.47
10/15/2019	0197678	Skurski, Katherine	\$3,620.19
10/15/2019	0003089	Sleeth, Bradley	\$3,317.91
10/15/2019	0195181	Smith, Caleb	\$330.91
10/15/2019	0003170	Smith, Duane	\$1,705.19
10/15/2019	0003165	Smith-Irwa, Pamela	\$1,214.30
10/15/2019	0181260	Smith, Jeanine	\$344.70
10/15/2019	0000789	Smith, Maria	\$2,308.79
10/15/2019	0000939	Sonnier, Celeste	\$3,528.21
10/15/2019	0000842	Soto, Marlene	\$2,314.42
10/15/2019	0125437	Soto, Yasna	\$1,425.17
10/15/2019	0000943	Spaniol, Scott	\$4,342.21
10/15/2019	0003155	Spoleti, Thomas	\$758.40
10/15/2019	0160304	Stanukinas, Melissa	\$2,451.06
10/15/2019	0184165	Stefanski, Eric	\$377.80
10/15/2019	0000759	Steinhaus, Julie	\$1,805.92
10/15/2019	0003141	Stevens, Jane	\$758.39
10/15/2019	0003137	Stewart, Constance	\$379.20
10/15/2019	0199375	Strauts, Erin	\$2,604.17
10/15/2019	0000761	Styer, Audrey	\$5,165.54

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0003130	Sun, Yizhong	\$360.80
10/15/2019	0189488	Swint, Ashley	\$689.40
10/15/2019	0000897	Sykora, Donald	\$4,914.97
10/15/2019	0156444	Talwar, Sundeep	\$1,034.10
10/15/2019	0154190	Taylor, Kimberly	\$837.07
10/15/2019	0161138	Tejeda, Erika	\$3,094.29
10/15/2019	0190939	Testa, Mary	\$312.50
10/15/2019	0003048	Tito, Frank	\$901.73
10/15/2019	0194864	Tomchek, Ryan	\$3,289.69
10/15/2019	0000738	Torres, Gina	\$2,739.04
10/15/2019	0160493	Traver, David	\$738.91
10/15/2019	0198069	Tsang, Yukto	\$695.32
10/15/2019	0002931	Turner, Jocelyn	\$773.15
10/15/2019	0000019	Ulbrich, Scott	\$3,102.00
10/15/2019	0003107	Vacek, Sarah	\$1,137.60
10/15/2019	0055604	Valdez, Ana	\$2,133.33
10/15/2019	0000886	Vargas, Maria	\$2,338.92
10/15/2019	0166301	Vega-Huezo, Wendy	\$3,336.21
10/15/2019	0000808	Velazquez, Marisol	\$4,776.58
10/15/2019	0152888	Voight, William	\$721.60
10/15/2019	0196031	Wagner, Richard	\$1,427.89
10/15/2019	0195020	Walker, K Russell	\$3,434.78
10/15/2019	0000868	Walley, Cynthia	\$5,983.16
10/15/2019	0003186	Walsh, Irene	\$330.91
10/15/2019	0013245	Warren, John	\$3,054.12
10/15/2019	0162450	Wasilewski, Adam	\$756.36
10/15/2019	0122566	Watkins, Meredith	\$882.42
10/15/2019	0191249	Westlove, Michael	\$1,564.51
10/15/2019	0158266	Wido, Christopher	\$2,083.33
10/15/2019	0163956	Wiehle, Michael	\$344.70
10/15/2019	0160501	Willit, James	\$721.60
10/15/2019	0190102	Windham, Brandie	\$3,844.19
10/15/2019	0003059	Winningham, Susan	\$879.73
10/15/2019	0000736	Wood, Robert	\$4,905.56
10/15/2019	0133829	Yaghoubi, Poupak	\$447.40
10/15/2019	0000942	Yanez, Rodolfo	\$2,729.54
10/15/2019	0200289	Young, Amanda	\$2,440.71

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/15/2019	0170839	Young, Cynthia	\$1,181.84
10/15/2019	0003061	Zabransky, Angela	\$487.20
10/15/2019	0003086	Zick, Jennifer	\$758.40
10/15/2019	0000813	Zukauskas, Karolis	\$4,982.09
Total Paid			\$733,139.09

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0002980	Abate, Nannette	\$1,948.77
10/31/2019	0002911	Abdel-Jaber, Nellie	\$487.18
10/31/2019	0000770	Abrahamson, Maura	\$5,839.83
10/31/2019	0000835	Alcala, Sandra	\$2,289.42
10/31/2019	0003069	Alexandru, Vica	\$758.40
10/31/2019	0003324	Alonso, Erika	\$1,591.67
10/31/2019	0000809	Alonso, Hernan	\$1,476.34
10/31/2019	0111441	Alzate, Jazmyne	\$1,791.79
10/31/2019	0181767	Anderson, Maria	\$3,601.46
10/31/2019	0192221	Andrade, Jorge	\$2,729.33
10/31/2019	0165928	Andujar, Rey	\$379.07
10/31/2019	0000749	Angelilli, Jennifer	\$2,172.54
10/31/2019	0156009	Arias, Olga	\$721.60
10/31/2019	0200290	Ashraf, Asiyya	\$2,650.76
10/31/2019	0000799	Avalos-Thompson, Marlena	\$3,989.54
10/31/2019	0043535	Avila, Malisa	\$911.83
10/31/2019	0000873	Baffa, John	\$5,134.17
10/31/2019	0197414	Balek, Ludwig	\$2,824.61
10/31/2019	0000740	Banda, Magda	\$3,685.92
10/31/2019	0192466	Banks, Theodora	\$441.21
10/31/2019	0000781	Barajas, Sandra	\$1,849.33
10/31/2019	0003074	Barnat, Martin	\$609.00
10/31/2019	0003075	Behling, William	\$1,228.61
10/31/2019	0178376	Belcaster, Joseph	\$3,125.00
10/31/2019	0000750	Belcaster, Nicholas	\$1,981.08
10/31/2019	0003079	Bland, Pamela	\$388.67
10/31/2019	0000845	Bluemer, Judy	\$7,429.32
10/31/2019	0003082	Bondlow, Fred	\$379.20
10/31/2019	0166671	Bonick, Cara	\$2,909.86
10/31/2019	0000918	Bonin, Eileen	\$2,096.33
10/31/2019	0076654	Bradley, Adam	\$1,755.62
10/31/2019	0157079	Brasher, Stephen	\$379.07
10/31/2019	0002984	Bridges, Maureen	\$2,072.89
10/31/2019	0197675	Brown, Michael	\$3,237.50
10/31/2019	0000915	Bulat, Cheryl	\$375.00
10/31/2019	0184720	Buongiorno, Joseph	\$1,200.00
10/31/2019	0182499	Buongiorno, Mary	\$2,510.63

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0194040	Burandt, Edmund	\$1,420.21
10/31/2019	0003095	Burns, David	\$398.39
10/31/2019	0191822	Buzruk, Anupama	\$344.70
10/31/2019	0194871	Callon, Michael	\$2,639.56
10/31/2019	0156441	Campbell, Dana	\$1,443.21
10/31/2019	0003098	Campos, Veronica	\$609.00
10/31/2019	0156655	Cappetta, Leilani	\$2,322.10
10/31/2019	0200240	Cardona, Alicia	\$3,331.92
10/31/2019	0200455	Caruso, Lauren	\$3,381.17
10/31/2019	0000924	Casey, Craig	\$6,902.45
10/31/2019	0000829	Casey, Robert	\$4,410.71
10/31/2019	0192108	Cashman, Laurie	\$4,375.00
10/31/2019	0002990	Castillo, Carolina	\$1,800.50
10/31/2019	0192109	Ceaser, Sanyea	\$2,588.25
10/31/2019	0057275	Cebelinski, Joseph	\$1,791.79
10/31/2019	0159466	Cervantes, Isabel	\$1,583.96
10/31/2019	0085548	Chapp, Geanabelle	\$3,811.92
10/31/2019	0184815	Chiappetta, Joseph	\$845.64
10/31/2019	0002998	Chin, Dixon	\$1,267.33
10/31/2019	0002995	Choudhury, Parsa	\$796.77
10/31/2019	0000884	Cienfuegos, Lillian	\$1,857.83
10/31/2019	0181564	Cisco Jr, Taylor	\$1,001.90
10/31/2019	0003192	Cisneros, Sharon	\$379.20
10/31/2019	0094966	Clemente, Antonio	\$2,233.71
10/31/2019	0162406	Cline, Irina	\$2,916.67
10/31/2019	0007800	Corral, Iris	\$721.60
10/31/2019	0003191	Corte, Anthony	\$962.14
10/31/2019	0199979	Creighton, Shana	\$1,433.93
10/31/2019	0000794	Crockett, Janet	\$4,762.53
10/31/2019	0196595	Cuesta, Gonzalo	\$923.32
10/31/2019	0000843	Davidson, Jody	\$2,906.12
10/31/2019	0200047	Davis, Carissa	\$3,500.00
10/31/2019	0000790	De La Torre, Refugio	\$2,683.03
10/31/2019	0190883	Delgado, Sally	\$3,591.67
10/31/2019	0200487	Deloera, Lacey	\$992.72
10/31/2019	0182919	Denson, Ryan	\$882.43
10/31/2019	0003233	DeRose, Mary	\$200.00

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0000763	Diaz, Maria	\$1,702.00
10/31/2019	0160009	Dillinger, Benjamin	\$755.20
10/31/2019	0000917	Dominguez, Carlos	\$3,411.31
10/31/2019	0003185	Drew, John	\$1,763.81
10/31/2019	0170558	Drury, Benjamin	\$2,446.76
10/31/2019	0000735	Duhon, Steven	\$1,875.00
10/31/2019	0003183	Dukes, Jackie	\$758.40
10/31/2019	0003181	Dutt, Eric	\$379.20
10/31/2019	0195025	Edgar, Jason	\$3,559.36
10/31/2019	0200723	Elutilo, Olugbenga	\$992.72
10/31/2019	0005692	Enstrom, Elena	\$1,461.60
10/31/2019	0003004	Erkins, Mary	\$730.80
10/31/2019	0003179	Eshafi, Nouri	\$777.34
10/31/2019	0000828	Fabiyi, Edith	\$3,028.00
10/31/2019	0003208	Falbo, Lydia	\$5,314.52
10/31/2019	0003210	Farina, Peter	\$841.30
10/31/2019	0000814	Favela, Martha	\$1,833.25
10/31/2019	0000762	Fejt, George	\$2,785.87
10/31/2019	0000777	Felice, Susan	\$3,238.04
10/31/2019	0024667	Festa, John	\$347.66
10/31/2019	0079155	Fields, Stanley	\$11,678.55
10/31/2019	0193664	Florio, Joseph	\$4,008.33
10/31/2019	0092824	Folkers, Jeff	\$1,678.29
10/31/2019	0162452	Foltz, Chris	\$1,260.95
10/31/2019	0160558	Fortier, Jr, George	\$1,484.46
10/31/2019	0003006	Fram, Harriet	\$1,295.56
10/31/2019	0000938	Gan, Xiaoling	\$3,316.08
10/31/2019	0000838	Garcia-Searle, Brenda	\$2,069.70
10/31/2019	0170257	Gasca, Guillermo	\$2,308.79
10/31/2019	0000935	Gatyas, Kenton	\$5,230.09
10/31/2019	0201847	Gehrke, Alison	\$4,733.53
10/31/2019	0000724	Gilligan, Brian	\$3,576.59
10/31/2019	0040272	Gilmartin, Beth	\$1,149.00
10/31/2019	0000896	Ginley, Steven	\$3,933.54
10/31/2019	0156018	Glover, Brian	\$606.11
10/31/2019	0173329	Gonzalez, Sotero	\$689.40
10/31/2019	0200291	Gonzalez, Susana	\$1,044.79

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0192827	Gourlay, Jonathan	\$3,363.46
10/31/2019	0197670	Graham, Leslie	\$2,083.33
10/31/2019	0189759	Green, Amy	\$3,358.62
10/31/2019	0000892	Grice, James	\$6,984.33
10/31/2019	0190271	Guansing, Melania	\$1,544.22
10/31/2019	0000788	Gutierrez, Rosa	\$2,355.39
10/31/2019	0003110	Halm, James	\$796.78
10/31/2019	0000805	Halmon, Jamie	\$3,027.95
10/31/2019	0003012	Halsey, Meg	\$1,263.98
10/31/2019	0177808	Harmon, Loretta	\$1,034.11
10/31/2019	0003118	Hayward, James	\$551.52
10/31/2019	0165694	Helmus, Sara	\$3,626.04
10/31/2019	0193606	Hernandez, Francisco	\$3,458.64
10/31/2019	0000841	Herrera, Michelle	\$2,314.42
10/31/2019	0159384	Herrmann, Julianne	\$3,381.51
10/31/2019	0002953	Hirsch, Maynard	\$407.33
10/31/2019	0003127	Hubacek, Scott	\$812.00
10/31/2019	0000922	Huff, Cheryl	\$730.80
10/31/2019	0002912	Imburgia, Joseph	\$3,486.03
10/31/2019	0061134	Iniquez, Jennifer	\$2,662.33
10/31/2019	0174916	Iniquez, Michael	\$1,443.72
10/31/2019	0000876	Jaimes, Nydia	\$2,353.17
10/31/2019	0002876	Jaquez, Evelyn	\$2,046.46
10/31/2019	0107686	Jara, Blanca	\$3,591.67
10/31/2019	0156123	Jeffries, Nancy	\$1,583.96
10/31/2019	0003136	Jenkins, Anthony	\$911.52
10/31/2019	0000785	Johnson, Caroline	\$2,314.42
10/31/2019	0060105	Jonas, David	\$3,494.60
10/31/2019	0200722	Jordan, Martinique	\$621.53
10/31/2019	0003017	Jundt, Gene	\$796.77
10/31/2019	0003021	Kamien, Linda	\$758.40
10/31/2019	0003153	Karasek, Robert	\$609.00
10/31/2019	0000870	Kasprowicz, Michael	\$4,596.67
10/31/2019	0183161	Kelikian, Amara	\$1,965.05
10/31/2019	0003157	Kelikian, Toula	\$4,191.64
10/31/2019	0106675	Khalifeh, Khalaf	\$1,052.50
10/31/2019	0200721	Kilheeney, Heather	\$661.82

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Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0165341	Klementzos, Jennifer	\$1,972.97
10/31/2019	0165951	Kloc, Marilyn	\$1,608.61
10/31/2019	0197672	Knappe, Michele	\$441.21
10/31/2019	0158400	Knickerbocker, Sharon	\$721.60
10/31/2019	0000004	Kott, Micheal	\$4,074.75
10/31/2019	0000021	Koutny, Linda	\$2,465.92
10/31/2019	0002957	Kupec, Debra	\$2,473.17
10/31/2019	0107914	Labno, David	\$2,785.40
10/31/2019	0003171	Lasorella, Dalanía	\$616.37
10/31/2019	0003176	Leven, Robert	\$398.39
10/31/2019	0184718	Lewis, Ann	\$1,200.00
10/31/2019	0190139	Li, Jiarong	\$853.95
10/31/2019	0000811	Lind, Carmen	\$4,741.65
10/31/2019	0000833	Litwicki, Mark	\$5,358.67
10/31/2019	0002926	Lopez, Beda	\$347.01
10/31/2019	0003025	Lopez, Flora	\$1,461.60
10/31/2019	0003094	Lopez, Noe	\$1,083.42
10/31/2019	0002037	LoPresti, Joseph	\$1,195.17
10/31/2019	0027824	Lorgus, Richard	\$721.60
10/31/2019	0167416	Lozano, Cynthia	\$1,625.00
10/31/2019	0003033	Lozano, Gloria	\$1,826.83
10/31/2019	0003026	Lubeck, Sarah	\$2,044.66
10/31/2019	0194045	Lullo, Ronald	\$4,175.00
10/31/2019	0172876	Lundquist, Heidi	\$2,184.29
10/31/2019	0003100	Lyons, Kenneth	\$976.82
10/31/2019	0196609	Macario, Ana	\$1,427.89
10/31/2019	0173996	Mallett, Klaudia	\$791.42
10/31/2019	0194869	Manning, Bryant	\$2,379.99
10/31/2019	0090401	Mantzakides, Thomas	\$2,308.79
10/31/2019	0192111	Markel, Carolyn	\$2,715.21
10/31/2019	0037631	Marquez, Carlos	\$551.52
10/31/2019	0190172	Marshall, Ashanta	\$1,579.77
10/31/2019	0000822	Martinez, Blanca	\$1,901.71
10/31/2019	0167581	Martinez Jr, Salvador	\$1,477.84
10/31/2019	0000955	Martinez, Raul	\$2,731.92
10/31/2019	0192110	Martin, Joanna	\$2,383.33
10/31/2019	0183993	Martino, Shannon	\$1,086.48

Morton College - Payroll Register - Period Ending October 31, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0000869	Marzullo, Frank	\$7,946.25
10/31/2019	0017224	Mata, Gabriela	\$2,375.00
10/31/2019	0003232	Mathelier, Lisa	\$2,695.50
10/31/2019	0003106	Matthews, Kay	\$379.20
10/31/2019	0000909	McGhee, Edward	\$2,020.31
10/31/2019	0002697	McLaughlin, Keith	\$8,337.21
10/31/2019	0003030	McManmon, Zoe	\$796.77
10/31/2019	0016851	Medina, Gabriel	\$551.52
10/31/2019	0002885	Miculinic, Bonnie	\$375.00
10/31/2019	0003032	Miral, Luis	\$758.40
10/31/2019	0170780	Miranda, Ashley	\$379.07
10/31/2019	0000769	Mohr, Michele	\$4,950.63
10/31/2019	0156768	Monrroy, Jacqueline	\$1,583.96
10/31/2019	0002467	Montgomery, Jered	\$1,415.17
10/31/2019	0002708	Montoro, Roger	\$3,233.69
10/31/2019	0054966	Montoro, Roger	\$1,448.25
10/31/2019	0155712	Moreno, Benjamin	\$758.14
10/31/2019	0076708	Moreno, Berta	\$689.40
10/31/2019	0197664	Mosqueda, Claudia	\$3,450.00
10/31/2019	0187216	Moss, Neil	\$1,800.46
10/31/2019	0192112	Mulvey, Irene	\$2,436.47
10/31/2019	0170685	Munoz, Erica	\$1,398.21
10/31/2019	0000862	Napoletano, Elizabeth	\$166.56
10/31/2019	0000815	Nedza, Michael	\$4,684.68
10/31/2019	0049422	Ocampo, Jose	\$1,350.22
10/31/2019	0000928	O'Connell, James	\$2,615.30
10/31/2019	0081992	O'Halloran, Denis	\$344.70
10/31/2019	0189933	Olvera, Roberto	\$1,312.93
10/31/2019	0195021	Ostojic, Gordana	\$2,895.36
10/31/2019	0000747	Paez, Elizabeth	\$4,004.72
10/31/2019	0000951	Paneral, Beth	\$1,746.75
10/31/2019	0197448	Parrish, Vanessa	\$3,170.83
10/31/2019	0002913	Pearson, Dennis	\$4,212.58
10/31/2019	0000820	Pencheva, Tsonka	\$5,016.15
10/31/2019	0007939	Perez, Armando	\$2,075.55
10/31/2019	0199354	Perez, Gabriela	\$1,544.22
10/31/2019	0000863	Perez, Guadalupe	\$1,901.67

Morton College - Payroll Register - Period Ending October 31, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0049083	Perez, Guadalupe	\$1,544.22
10/31/2019	0003036	Perez, Margarita	\$758.40
10/31/2019	0000776	Perez, Mireya	\$5,608.29
10/31/2019	0083410	Perez, Sonia	\$2,308.79
10/31/2019	0003160	Perusich, James	\$1,137.60
10/31/2019	0003038	Pettus, Exodus	\$730.80
10/31/2019	0177526	Pierce, Tommy	\$4,602.96
10/31/2019	0194866	Ploszaj, Randi	\$2,001.75
10/31/2019	0193219	Polak, Brian	\$2,550.00
10/31/2019	0000752	Porod, Eric	\$3,257.08
10/31/2019	0160605	Primm, Rebecca	\$3,982.73
10/31/2019	0195558	Pulaski, Andrew	\$3,789.75
10/31/2019	0000848	Pullia, Nicole	\$1,681.21
10/31/2019	0041753	Quiroga-Nevarez, Daiana	\$2,257.96
10/31/2019	0000743	Raigoza, Suzanna	\$3,054.17
10/31/2019	0188076	Ramirez, Aurelia	\$1,241.00
10/31/2019	0003041	Ramirez, Elaine	\$823.80
10/31/2019	0000889	Ramirez, Jose	\$1,906.70
10/31/2019	0048906	Ramirez, Patricia	\$992.72
10/31/2019	0000953	Raygoza, Liliana	\$2,050.00
10/31/2019	0000726	Reft, Jennifer	\$4,444.82
10/31/2019	0168949	Rein, Jack	\$724.32
10/31/2019	0189140	Ridyard, Melissa	\$3,070.41
10/31/2019	0003172	Ritz, Jim	\$758.40
10/31/2019	0000872	Rivas, Angel	\$1,722.01
10/31/2019	0000795	Rivera, Doris	\$2,718.46
10/31/2019	0000925	Rivera, Juan	\$2,232.79
10/31/2019	0000748	Rodriguez, Diana	\$2,314.42
10/31/2019	0156404	Rodriguez Jr, Jesus	\$2,315.63
10/31/2019	0003042	Rohl, Michael	\$777.33
10/31/2019	0000851	Roland, H.M. Joyce	\$2,331.99
10/31/2019	0056628	Roman, Daniel	\$5,171.71
10/31/2019	0161489	Romero, Julian	\$1,565.47
10/31/2019	0165693	Romero Yuste, Maria	\$5,369.14
10/31/2019	0192553	Rose, Charles	\$2,810.00
10/31/2019	0195019	Roselund, David	\$2,390.29
10/31/2019	0196244	Rosson, Raiford	\$1,544.22

Morton College - Payroll Register - Period Ending October 31, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0000797	Ruiz, Ruben	\$5,531.33
10/31/2019	0197705	Russo Neri, Trisha	\$2,459.06
10/31/2019	0000754	Sajatovic, Mark	\$2,212.57
10/31/2019	0168430	Saldana-Huerta, Carolina	\$1,583.96
10/31/2019	0005990	Salgado, Daniel	\$956.13
10/31/2019	0156479	Samplawski, Phyllis	\$721.60
10/31/2019	0197693	Sanchez, Alejandro	\$2,100.90
10/31/2019	0000907	Sanchez, Luis	\$4,937.41
10/31/2019	0003044	Sanchez, Pedro	\$984.62
10/31/2019	0003018	Sandoval, Jamie	\$925.36
10/31/2019	0162444	Sanei, Maxwell	\$240.54
10/31/2019	0172945	Santoyo, Perla	\$1,666.67
10/31/2019	0003149	Sassetti, James	\$825.14
10/31/2019	0000921	Scatchell, Candyce	\$2,327.83
10/31/2019	0003134	Schmidt, Joseph	\$694.02
10/31/2019	0192448	Schmidt, Michael	\$661.82
10/31/2019	0000898	Schmitt, Robert	\$4,382.70
10/31/2019	0000860	Schoepf, Cheryl	\$2,310.75
10/31/2019	0195022	Schreier, Jennifer	\$2,611.92
10/31/2019	0160546	Schrey, Courtney	\$756.24
10/31/2019	0002668	Sedaie, Behrooz	\$4,588.22
10/31/2019	0189751	Selvaggio, Nicole	\$705.95
10/31/2019	0000731	Seo, Kymberly	\$4,798.46
10/31/2019	0199500	Shimko, Kristen	\$2,303.21
10/31/2019	0002709	Shouba, Derek	\$5,429.47
10/31/2019	0197678	Skurski, Katherine	\$3,620.19
10/31/2019	0003089	Sleeth, Bradley	\$3,317.91
10/31/2019	0195181	Smith, Caleb	\$330.91
10/31/2019	0003170	Smith, Duane	\$1,705.19
10/31/2019	0003165	Smith-Irowa, Pamela	\$1,214.29
10/31/2019	0181260	Smith, Jeanine	\$344.70
10/31/2019	0000789	Smith, Maria	\$2,308.79
10/31/2019	0000939	Sonnier, Celeste	\$3,528.21
10/31/2019	0000842	Soto, Marlene	\$2,314.42
10/31/2019	0125437	Soto, Yasna	\$1,425.17
10/31/2019	0000943	Spaniol, Scott	\$4,342.21
10/31/2019	0003155	Spoleti, Thomas	\$758.40

Morton College - Payroll Register - Period Ending October 31, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0160304	Stanukinas, Melissa	\$2,451.06
10/31/2019	0184165	Stefanski, Eric	\$377.79
10/31/2019	0000759	Steinhaus, Julie	\$1,805.92
10/31/2019	0003141	Stevens, Jane	\$758.39
10/31/2019	0003137	Stewart, Constance	\$884.78
10/31/2019	0199375	Strauts, Erin	\$2,604.17
10/31/2019	0000761	Styer, Audrey	\$5,165.52
10/31/2019	0003130	Sun, Yizhong	\$360.80
10/31/2019	0189488	Swint, Ashley	\$689.40
10/31/2019	0000897	Sykora, Donald	\$4,914.97
10/31/2019	0156444	Talwar, Sundeep	\$1,034.10
10/31/2019	0154190	Taylor, Kimberly	\$721.59
10/31/2019	0161138	Tejeda, Erika	\$3,094.29
10/31/2019	0190939	Testa, Mary	\$312.50
10/31/2019	0003048	Tito, Frank	\$777.33
10/31/2019	0194864	Tomchek, Ryan	\$3,289.69
10/31/2019	0000738	Torres, Gina	\$2,739.04
10/31/2019	0160493	Traver, David	\$738.92
10/31/2019	0003051	Trevino-Garcia, Linda	\$562.53
10/31/2019	0198069	Tsang, Yukto	\$757.32
10/31/2019	0002931	Turner, Jocelyn	\$773.15
10/31/2019	0000019	Ulbrich, Scott	\$3,102.00
10/31/2019	0003107	Vacek, Sarah	\$1,137.60
10/31/2019	0055604	Valdez, Ana	\$2,133.33
10/31/2019	0003057	Valeriano, Joann	\$481.07
10/31/2019	0000886	Vargas, Maria	\$2,338.92
10/31/2019	0166301	Vega-Huezo, Wendy	\$3,336.21
10/31/2019	0000808	Velazquez, Marisol	\$4,776.58
10/31/2019	0201870	Violante, Angela	\$1,544.22
10/31/2019	0152888	Voight, William	\$721.60
10/31/2019	0196031	Wagner, Richard	\$1,427.89
10/31/2019	0195020	Walker, K Russell	\$3,434.78
10/31/2019	0000868	Walley, Cynthia	\$5,983.16
10/31/2019	0003186	Walsh, Irene	\$330.91
10/31/2019	0013245	Warren, John	\$3,054.10
10/31/2019	0162450	Wasilewski, Adam	\$756.36
10/31/2019	0191249	Westlove, Michael	\$1,448.64

Morton College - Payroll Register - Period Ending October 31, 2019

Pay Period End Date	Employee ID	Person Full Name	Pay Period Earnings
10/31/2019	0153749	White, Rhonda	\$919.20
10/31/2019	0158266	Wido, Christopher	\$2,083.33
10/31/2019	0163956	Wiehle, Michael	\$344.70
10/31/2019	0160501	Willit, James	\$721.60
10/31/2019	0190102	Windham, Brandie	\$3,844.19
10/31/2019	0003059	Winningham, Susan	\$758.40
10/31/2019	0000736	Wood, Robert	\$4,905.56
10/31/2019	0133829	Yaghoubi, Poupak	\$501.64
10/31/2019	0000942	Yanez, Rodolfo	\$2,729.54
10/31/2019	0200289	Young, Amanda	\$2,440.71
10/31/2019	0170839	Young, Cynthia	\$1,181.84
10/31/2019	0003061	Zabransky, Angela	\$487.18
10/31/2019	0003086	Zick, Jennifer	\$758.40
10/31/2019	0000813	Zukauskas, Karolis	\$4,982.09
Total Paid			\$748,724.90

Morton Community College
FY20 Budget Report
For 4 Month Ending October 31, 2019



**Morton Community College
Budget Report Summary
October 30, 2019**

33%

<u>Funds</u>	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>Education Fund</u>				
Revenue	\$ 10,124,917	\$ 25,904,072	39.1%	\$ 15,779,155
Expenditures	(7,947,096)	(25,735,316)	30.9%	(17,788,220)
Net	\$ 2,177,821	\$ 168,756		\$ (2,009,065)
<u>Operations & Maintenance Fund</u>				
Revenue	\$ 1,498,500	\$ 3,780,560	39.6%	\$ 2,282,060
Expenditures	(956,863)	(3,750,009)	25.5%	(2,793,146)
Net	\$ 541,637	\$ 30,551		\$ (511,086)
<u>Restricted Purpose Fund</u>				
Revenue	\$ 3,454,233	\$ 16,185,246	21.3%	\$ 12,731,013
Expenditures	(4,088,853)	(16,185,246)	25.3%	(12,096,393)
Net	\$ (634,620)	\$ -		\$ 634,620
<u>Audit Fund</u>				
Revenue	\$ 23,605	\$ 85,527	27.6%	\$ 61,922
Expenditures	-	(81,600)	0.0%	(81,600)
Net	\$ 23,605	\$ 3,927		\$ (19,678)
<u>Liability, Protection & Settlement Fund</u>				
Revenue	\$ 265,305	\$ 799,654	33.2%	\$ 534,349
Expenditures	(355,792)	(799,587)	44.5%	(443,795)
Net	\$ (90,487)	\$ 67		\$ 90,554
<u>General Bond Obligation Fund</u>				
Revenue	\$ 205,935	\$ 617,680	33.3%	\$ 411,745
Expenditures	-	(576,750)	0.0%	(576,750)
Net	\$ 205,935	\$ 40,930		\$ (165,005)
<u>Operations & Maintenance (Restricted) Fund</u>				
Revenue	\$ 59,584	\$ 14,427,733	0.4%	\$ 14,368,149
Expenditures	(690,300)	(15,242,733)	4.5%	(14,552,433)
Net	\$ (630,716)	\$ (815,000)		\$ (184,284)
<u>Working Cash Fund</u>				
Revenue	\$ 76,379	\$ 230,000	33.2%	\$ 153,621
Expenditures	-	(230,000)	0%	(230,000)
Net	\$ 76,379	\$ -		\$ (76,379)
<u>All Funds</u>				
Revenue	\$ 15,708,458	\$ 62,030,472	25.3%	\$44,689,088
Expenditures	(14,038,904)	(62,601,241)	22.4%	(45,722,401)
Net	\$ 1,669,554	\$ (570,769)		\$ (1,033,313)

EDUCATION FUND REVENUE
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
LOCAL GOVERNMENT				
Property taxes	\$ 2,475,623	\$ 7,441,832	33.3%	\$ 4,966,209
Total Local Government	\$ 2,475,623	\$ 7,441,832		\$ 4,966,209
CORPORATE PERSONAL PROPERTY TAXES	\$ 184,654	\$ 650,000	28.4%	\$ 465,346
STATE GOVERNMENT				
ICCB credit hour grants	\$ 874,808	\$ 2,205,360	39.7%	\$ 1,330,552
ICCB equalization grants	1,150,445	4,601,780	25.0%	3,451,335
CTE formula grant	-	-	0.0%	-
Total State Government	\$ 2,025,253	\$ 6,807,140		\$ 4,781,887
STUDENT TUITION AND FEES				
Tuition	\$ 4,492,679	\$ 8,419,500	53.4%	\$ 3,926,821
Fees	865,726	1,984,300	43.6%	1,118,574
Total Tuition and Fees	\$ 5,358,405	\$ 10,403,800		\$ 5,045,395
MISCELLANEOUS				
Sales and service fees	\$ 6,039	\$ 91,300	6.6%	\$ 85,261
Investment revenue	74,942	250,000	30.0%	175,058
Nongovernmental gifts & scholarships	-	30,000	0.0%	30,000
Total Other Sources	\$ 80,981	\$ 371,300		\$ 290,319
Total Revenue	<u>\$ 10,124,916</u>	<u>\$ 25,674,072</u>	<u>39.4%</u>	\$ 15,549,156
Transfers in	\$ -	\$ 230,000	0.0%	\$ 230,000
Total Revenue and Transfers in	<u>\$ 10,124,916</u>	<u>\$ 25,904,072</u>	<u>39.1%</u>	<u>\$ 15,779,156</u>

EDUCATION FUND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
EXPENDITURES				
By Program:				
Instruction				
Salaries	\$ 2,311,827	\$ 8,373,009	27.6%	\$ 6,061,182
Employee benefits	222,009	743,090	29.9%	521,081
Contractual services	71,772	260,680	27.5%	188,908
Material and supplies	134,329	560,250	24.0%	425,921
Conferences and meetings	6,282	28,550	22.0%	22,268
Capital Outlay	27,922	200,000	14.0%	172,078
Total Instruction	<u>2,774,141</u>	<u>10,165,579</u>	<u>27.3%</u>	<u>7,391,438</u>
Academic Support				
Salaries	430,625	1,535,289	28.0%	1,104,664
Employee benefits	64,827	252,584	25.7%	187,757
Contractual services	201,770	288,454	69.9%	86,684
Material and supplies	99,860	361,530	27.6%	261,670
Conferences and meetings	8,724	40,500	21.5%	31,776
Fixed charges	19,353	60,000	32.3%	40,647
Other Expenditures	-640	1,000	-64.0%	1,640
Total Academic Support	<u>824,519</u>	<u>2,539,357</u>	<u>32.5%</u>	<u>1,714,838</u>
Student Services				
Salaries	584,716	1,984,320	29.5%	1,399,604
Employee benefits	81,785	251,983	32.5%	170,198
Contractual services	64,440	274,000	23.5%	209,560
Material and supplies	54,569	160,750	33.9%	106,181
Conferences and meetings	25,227	85,950	29.4%	60,723
Fixed charges	0	15,000	0.0%	15,000
Total Student Services	<u>810,737</u>	<u>2,772,003</u>	<u>29.2%</u>	<u>1,961,266</u>
Public Service/Continuing Education				
Salaries	141,184	259,980	54.3%	118,796
Employee benefits	15,386	27,420	56.1%	12,034
Contractual services	6,559	217,500	3.0%	210,941
Material and supplies	1,845	26,400	7.0%	24,555
Conferences and meetings	1307	6,500	20.1%	5,193
Other tuition/fee waiver	0	5,000	0.0%	5,000
Total Public Service/Continuing Education	<u>166,281</u>	<u>542,800</u>	<u>30.6%</u>	<u>376,519</u>
Auxiliary Services				
Salaries	26,763	157,441	17.0%	130,678
Employee benefits	2,951	17,660	16.7%	14,709
Contractual services	190,818	225,000	84.8%	34,182
Material and supplies	92,145	135,000	68.3%	42,855
Conferences and meetings	82,720	142,500	58.0%	59,780
Fixed charges	-2,550	16,000	-15.9%	18,550
Capital outlay	0	5,000	0.0%	5,000
Total Auxiliary Services	<u>392,847</u>	<u>698,601</u>	<u>56.2%</u>	<u>305,754</u>

EDUCATION FUND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
EXPENDITURES				
Institutional Support				
Salaries	\$ 770,995	\$ 2,684,857	28.7%	\$ 1,913,862
Employee benefits	124,812	431,219	28.9%	306,407
Contractual services	798,792	1,577,000	50.7%	778,208
Material and supplies	139,603	760,300	18.4%	620,697
Conferences and meetings	66,973	276,000	24.3%	209,027
Fixed charges	592	1,500	39.5%	908
Other	32,714	140,000	23.4%	107,286
Total Institutional Support	<u>1,934,481</u>	<u>5,870,876</u>	<u>33.0%</u>	<u>3,936,395</u>
Scholarships, Student Grants & Waivers				
Student grants and scholarships	1,044,088	2,372,600	44.0%	1,328,512
Total Scholarships, Student Grants & Waivers	<u>1,044,088</u>	<u>2,372,600</u>	<u>44.0%</u>	<u>1,328,512</u>
Contingencies				
	-	300,000	0.0%	300,000
Total Expenditures	<u>\$ 7,947,094</u>	<u>\$ 25,261,816</u>	<u>31.5%</u>	<u>\$ 17,314,722</u>
Transfers out	-	473,500	0.0%	473,500
Total Expenditures and Transfers out	<u>\$7,947,094</u>	<u>\$ 25,735,316</u>	<u>30.9%</u>	<u>\$17,788,222</u>

OPERATION & MAINTENANCE FUND REVENUE AND EXPENDITURES
October 31, 2019

	Actual	Budget	%	Budget Remaining
REVENUE				
LOCAL GOVERNMENT				
Property taxes	\$ 489,025	\$ 1,471,560	33.2%	\$ 982,535
CORPORATE PERSONAL PROPERTY TAXES	184,654.00	650,000	28.4%	465,346
STUDENT FEES				
Fees	822,397	1,630,000	50.5%	807,603
Total Student Fees	822,397	1,630,000	50.5%	807,603
MISCELLANEOUS				
Sales and service fees	165.00	5,000	3.3%	4,835
Facilities	-	14,000	0.0%	14,000
Investment revenue	2,259	10,000	22.6%	7,741
Total Miscellaneous	2,424	29,000	8.4%	26,576
Total Revenue	\$ 1,498,500	\$ 3,780,560	39.6%	\$ 2,282,060
EXPENDITURES				
By Program:				
Operations and Maintenance of Plant				
Salaries	\$496,641	\$1,529,449	32.5%	\$1,032,808
Employee benefits	55,825	172,535	32.4%	116,710
Contractual services	121,348	656,000	18.5%	534,652
Material and supplies	28,157	197,525	14.3%	169,368
Conferences and meetings	-	6,500	0.0%	6,500
Utilities	219,933	889,000	24.7%	669,067
Capital outlay	34,958.00	289,000	12.1%	254,042
Other	-	10,000	0.0%	10,000
Total Operations and Maintenance of Plant	956,862	3,750,009	25.5%	2,793,147
Total Expenditures	\$ 956,862	\$ 3,750,009	25.5%	\$ 2,793,147

RESTRICTED PURPOSE FUND REVENUE
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
STATE GOVERNMENT				
ICCB - adult education	\$52,958	\$1,245,235	4.3%	\$1,192,277
ISBE grant revenue- other	44,878	269,362	16.7%	224,484
Other Sources	4,444	3,700,000	0.1%	3,695,556
Total State Government	<u>102,280</u>	<u>5,214,597</u>	<u>2.0%</u>	<u>5,112,317</u>
FEDERAL GOVERNMENT				
Department of education	3,351,953	10,963,149	30.6%	7,611,196
Other	-	7,500	0.0%	7,500
Total Federal Government	<u>3,351,953</u>	<u>10,970,649</u>	<u>30.6%</u>	<u>7,618,696</u>
Total Revenue	<u>\$ 3,454,233</u>	<u>\$ 16,185,246</u>	<u>21.3%</u>	<u>\$ 12,731,013</u>

RESTRICTED PURPOSE FUND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>EXPENDITURES</u>				
By Program:				
Instruction				
Salaries	\$ 422,329	\$ 1,354,778	31.2%	\$ 932,449
Employee benefits	40,473	2,120,148	1.9%	2,079,675
Contractual services	2,305	18,775	12.3%	16,470
Material and supplies	30,441	188,548	16.1%	158,107
Conferences and meetings	4,669	18,260	25.6%	13,591
Other Fixed Charges	2,521	22,290	11.3%	19,769
Student grants and scholarships	452.00	5,500	8.2%	5,048.00
Total Instruction	<u>503,190</u>	<u>3,728,299</u>	<u>13.5%</u>	<u>1,870,387</u>
Academic Support				
Employee benefits	-	250,000	0.0%	250,000
Total Academic Support	<u>-</u>	<u>250,000</u>	<u>0.0%</u>	<u>250,000</u>
Student Services				
Salaries	37,218	134,470	27.7%	97,252
Employee benefits	10,955	404,616	2.7%	393,661
Other Contract Services	-	5,000		
Material and supplies	37,612	61,142	61.5%	23,530
Conferences and meetings	32	4,013	0.8%	3,981
Fixed charges	5,550	20,941	26.5%	15,391
Total Student Services	<u>91,367</u>	<u>630,182</u>	<u>14.5%</u>	<u>533,815</u>
Public Service/Continuing Education				
Salaries	52,894	206,814	25.6%	153,920
Employee benefits	12,908	116,200	11.1%	103,292
Contractual services	816.00	3,000	27.2%	2,184
Material and supplies	694	10,738	6.5%	10,044
Conferences and meetings	2,700.00	22,610	11.9%	19,910
Total Public Service/Continuing Education	<u>70,012</u>	<u>359,362</u>	<u>19.5%</u>	<u>289,350</u>

RESTRICTED PURPOSE FUND REVENUE AND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
Auxiliary Services				
Employee benefits	\$ -	\$ 125,000	0.0%	\$ 125,000
Total Auxiliary Services	<u>-</u>	<u>125,000</u>	<u>0.0%</u>	<u>125,000</u>
Operations and Maintenance of Plant				
Employee benefits	-	450,000	0.0%	450,000
Total Operation and Maintenance of Plant	<u>-</u>	<u>450,000</u>	<u>0.0%</u>	<u>450,000</u>
Institutional Support				
Employee benefits	-	400,000	0.0%	400,000
Total Institutional Support	<u>-</u>	<u>400,000</u>	<u>0.0%</u>	<u>400,000</u>
Scholarships, Student Grants & Waivers				
Salaries	18,914	119,780	15.8%	100,866
Student grants and scholarships	3,405,371	10,122,623	33.6%	6,717,252
<u>Total Scholarships, Student Grants & Waivers</u>	<u>3,424,285</u>	<u>10,242,403</u>	<u>33.4%</u>	<u>6,818,118</u>
<u>Total Expenditures</u>	<u>\$ 4,088,854</u>	<u>\$ 16,185,246</u>	<u>25.3%</u>	<u>\$ 10,736,670</u>

AUDIT FUND REVENUE AND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	\$ 23,600	\$ 70,477	33.5%	\$ 46,877
<u>MISCELLANEOUS</u>				
Investment revenue	5	50	10.0%	45
<u>Total Revenue</u>	<u>\$ 23,605</u>	<u>\$ 70,527</u>	<u>33.5%</u>	<u>\$ 46,922</u>
<u>Transfers in</u>	-	15,000	0.0%	15,000
<u>Total Revenue and Transfers in</u>	<u>\$ 23,605</u>	<u>\$ 85,527</u>	<u>27.6%</u>	<u>\$ 61,922</u>
<u>EXPENDITURES</u>				
By Program:				
<u>Institutional Support</u>				
Contractual services	-	81,600	0.0%	81,600
<u>Total Expenditures</u>	<u>\$ -</u>	<u>\$ 81,600</u>	<u>0.0%</u>	<u>\$ 81,600</u>

LIABILITY, PROTECTION & SETTLEMENT FUND REVENUE AND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	<u>\$ 265,270</u>	<u>\$ 799,554</u>	<u>33.2%</u>	<u>\$ 534,284</u>
MISCELLANEOUS				
Investment revenue	<u>36</u>	<u>100</u>	<u>36.0%</u>	<u>64</u>
Total Revenue	<u>\$ 265,306</u>	<u>\$ 799,654</u>	<u>33.2%</u>	<u>\$ 534,348</u>
<u>EXPENDITURES</u>				
<u>By Program:</u>				
Instruction				
Employee benefits	<u>44,065</u>	<u>135,000</u>	<u>32.6%</u>	<u>90935</u>
Academic Support				
Employee benefits	<u>6,636</u>	<u>16,500</u>	<u>40.2%</u>	<u>9864</u>
Student Services				
Employee benefits	<u>8,401</u>	<u>20,500</u>	<u>41.0%</u>	<u>12099</u>
Public Service/Continuing Education				
Employee benefits	<u>2,545</u>	<u>7,500</u>	<u>33.9%</u>	<u>4,955</u>
Auxiliary Services				
Employee benefits	<u>374</u>	<u>4500</u>	<u>8.3%</u>	<u>4126</u>
Operations and Maintenance of Plant				
Employee benefits	<u>8,224</u>	<u>23,500</u>	<u>35.0%</u>	<u>15276</u>
Institutional Support				
Employee benefits	21,120	57,000	37.1%	35,880
Contractual services	264,427	535,087	49.4%	270,660
Total Institutional Support	<u>285,547</u>	<u>592,087</u>	<u>48.2%</u>	<u>306,540</u>
Total Expenditures	<u>\$ 355,792</u>	<u>\$ 799,587</u>	<u>44.5%</u>	<u>\$ 443,795</u>

GENERAL BOND OBLIGATION FUND REVENUE AND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	<u>\$ 205,905</u>	<u>\$ 617,580</u>	<u>33.3%</u>	<u>\$ 411,675</u>
<u>MISCELLANEOUS</u>				
Investment revenue	<u>31</u>	<u>100</u>	<u>31.0%</u>	<u>69</u>
Total Revenue	<u>205,936</u>	<u>617,680</u>	<u>33.3%</u>	<u>411,744</u>
<u>EXPENDITURES</u>				
By Program:				
Institutional Support				
Fixed charges	<u>-</u>	<u>576,750</u>	<u>0.0%</u>	<u>576,750</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 576,750</u>	<u>0.0%</u>	<u>\$ 576,750</u>

OPERATIONS & MAINTENANCE (RESTRICTED) FUND REVENUE AND EXPENDITURES
October 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
STATE GOVERNMENT				
Capital Development Board	-	4,881,800	0.0%	4,881,800
Total	-	4,881,800	0.0%	4,881,800
OTHER SOURCES				
Bonds	9,087,433	9,087,433	100.0%	-
Investment Interest	59,584	-	0.0%	(59,584)
Total	9,147,017	9,087,433	100.7%	(59,584)
TRANSFERS IN	\$ -	\$ 458,500	0.0%	\$ 458,500
<u>Total Revenue and Transfers in</u>	<u>\$ 9,147,017</u>	<u>\$ 14,427,733</u>	<u>63.4%</u>	<u>\$ 5,280,716</u>
<u>EXPENDITURES</u>				
By Program:				
Operations and Maintenance of Plant				
Contractual services	182,544	6,101,800	3.0%	5,919,256
Capital outlay	507,755	9,140,933	5.6%	8,633,178
Total Operation and Maintenance of Plant	690,299	15,242,733	4.5%	14,552,434
Total Expenditures	\$ 690,299	\$ 15,242,733	4.5%	\$ 14,552,434

WORKING CASH FUND REVENUE AND EXPENDITURES
October 31, 2019

	Actual	Budget	%	Budget Remaining
<u>REVENUE</u>				
<u>OTHER SOURCES</u>				
Investment revenue	\$ 76,379	\$ 230,000	33.2%	\$ 153,621
<u>Total Revenue</u>	76,379	230,000	33.2%	153,621
<u>TRANSFERS OUT</u>	-	230,000	0.0%	230,000

From: [Mireya Perez](#)
To: [Stan Fields](#)
Cc: [Maria Anderson](#)
Subject: Fw: Action Item 8.3 for 10/20/2019 Board Meeting
Date: Friday, November 8, 2019 11:14:34 AM
Attachments: [TR 10.31.19.pdf](#)

Approved.

Thanks,

*Mireya Perez
Chief Financial Officer/Treasurer
Morton College*

From: Suzanna Raigoza
Sent: Friday, November 8, 2019 11:12 AM
To: Mireya Perez
Subject: Action Item 8.3 for 10/20/2019 Board Meeting
Proposed Action: THAT THE MONTHLY TREASURER'S REPORTS FOR OCTOBER 2019 BE RECEIVED AND FILED FOR AUDIT AS SUBMITTED.
Rationale: [Required by Board Policy 1.6.7]
Attachments: Treasurer's Reports
Thank you,
Suzanna Raigoza
Senior Accountant
Morton College
3801 S Central Ave
Cicero, IL 60804
P: 708-656-8000 ext 2305
F: 708-656-3194

The information contained in this e-mail and any accompanying documents is intended for the sole use of the recipient to whom it is addressed, and may contain information that is privileged, confidential, and prohibited from disclosure under applicable law. If you are not the intended recipient, or authorized to receive this on behalf of the recipient, you are hereby notified that any review, use, disclosure, copying, or distribution is prohibited. If you are not the intended recipient(s), please contact the sender by e-mail and destroy all copies of the original message. Thank you.

Morton College Treasurer's Report

Month Ending: October 31, 2019

<i>Institution</i>	<i>Purchased</i>	<i>Principal</i>	<i>Rate</i>	<i>Type</i>	<i>Maturity</i>
<i>Fifth Third, Cicero</i>	1-May-06	\$642,103.86	1.5000%	US Treasury Securities	31-Oct-19
	Sum	<u>\$ 642,103.86</u>			
<i>The Illinois Funds, Springfield</i>	1-May-06	\$10,525,088.14	0.0100%	TIF Prime Fund	30-Sep-19
	Sum	<u>\$ 10,525,088.14</u>			
<i>Grand Total</i>		\$ 11,167,192.00			

From: [Mireya Perez](#)
To: [Stan Fields](#)
Cc: [Maria Anderson](#)
Subject: Fw: Board action item - 2019 Estimated Tax Levy
Date: Friday, November 8, 2019 11:16:50 AM
Attachments: [Estimated 2019 Tax Levy Morton College \(1\).xls](#)

PROPOSED ACTION: THAT THE BOARD TENTATIVELY APPROVE THE ESTIMATED 2019 TAX LEVY.

RATIONALE:

[Required by Chapter 35 of the Illinois Compiled Statutes 200/18-60 of the Truth in Taxation Law]

Illinois law requires that the taxes to be levied be formally estimated not less than twenty (20) days prior to the adoption of its aggregate levy. Non-compliance with existing laws will disallow any increase in the estimated tax levy if a tentative levy is not approved. Cook County as well as the other Chicagoland counties have tax caps to limit the tax increase to inflation. Cook County Tax Extension Office has limited this year's increase to 5% of the 2018 levy plus any new property coming on the tax rolls. The operating and capital needs of Morton College support the importance of raising the College's extended levy by 2.38%. The individual levies have been adjusted to add more dollars to the Education Fund, Building Fund, Insurance Fund and Social Security Fund.

ATTACHMENTS:

Estimated 2019 Tax Levy and Tax Rate Calculation

COST ANALYSIS:

Total estimated 2019 Levy is \$9,891,440 which represents a 2.38% or a \$230,380 increase from the \$9,661,060 Cook County extended 2018 Levy.

***Thanks,
Mireya Perez
Chief Financial Officer/ Treasurer
Morton College
3801 South Central Ave
Cicero, IL 60804
Phone (708) 656-8000 ext 2289
Fax (708) 656-3194***

The information contained in this e-mail and any accompanying documents is intended for the

**Morton Community College
Community College District 527
Proposed Tax Levy for 2019**

Fund	Levy Final 2018	Proposed 2019 Levy	Loss Amount	Proposed 2019 Extended	Increase (Decrease)	
Education	7,349,581	7,250,000	290,000	7,540,000	190,419	
O & M	1,452,978	1,420,000	56,800	1,476,800	23,822	
Social Security	229,155	225,000	9,000	234,000	4,845	
Audit	69,742	69,000	2,760	71,760	2,018	Proposed
Liability Insurance - Tort	559,604	547,000	21,880	568,880	9,276	Increase
Total	9,661,060	9,511,000	380,440	9,891,440	230,380	2.38%
Bonds	611,364	652,950	26,118	679,068	67,704	Proposed
Total Extended Levy with Bonds	10,272,424	10,163,950	406,558	10,570,508	298,084	Increase with Debt Service
						2.90%
<u>Equalized assessed valuation</u>						
2018 Equalized Assessed Value (EAV)	1,660,547,053			1,710,363,465		
2019 estimated EAV	1,710,363,465	3.00%				
County Final Tax Rate 2018		0.582				
2018 estimated tax rate		0.578				
County authorized increase		2.40% CPI				

Board of Trustees and Management
Morton College
Cicero, Illinois

As part of our audits of the financial statements and compliance of Morton College as of and for the year ended June 30, 2019, we wish to communicate the following to you.

AUDIT SCOPE AND RESULTS

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America and the Standards Applicable to Financial Audits Contained in Government Auditing Standards Issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

An audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about the financial statements and about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal program occurred. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement and compliance audits that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

Audits of the financial statements and compliance do not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The College's significant accounting policies are described in Note 1 of the audited financial statements. With respect to unusual accounting policies or accounting methods used by the College for unusual transactions, we call your attention to the following topics:

- No matters are reportable.

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within accounting principles generally accepted in the United States of America for policies and practices for material items, including recognition, measurement and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Allowance for uncollectible accounts
- Depreciation of capital assets

We evaluated the key factors and assumptions used to develop these estimated in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Cash and investments
- Capital assets
- Long-term and short-term liabilities
- Retirement plan
- Other postemployment benefit plan

Audit Adjustments

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments which, in its judgment, are required to prevent the financial statements from being materially misstated. Some adjustments proposed were not recorded because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

Proposed Audit Adjustments Recorded

- No matters are reportable.

Proposed Audit Adjustments Not Recorded

- Attached is a summary of uncorrected misstatements we aggregated during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole.

Auditor's Judgments About the Quality of the College's Accounting Principles

During the course of the audit, we made the following observations regarding the College's application of accounting principles:

- No matters are reportable.

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (attached)
- Single audit reports
- We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

INTERNAL CONTROL OVER COMPLIANCE

In planning and performing our audit, we considered the College's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance

that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a material weakness and an other deficiency that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis.

A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We observed the following matters that we consider to be a material weakness.

Material Weakness

Refer to the Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance - Independent Auditor's Report.

OTHER MATTERS

Financial Sustainability Services

Campus leaders are seeking information about institutional performance to help plan for the future, making course corrections and understand the impact of those changes. The declining number of college students and concerns on affordability are disrupting higher education. Industry leaders are turning to data analytics to make data-informed decisions.

As competition intensifies, colleges need to align their strategic plans and academic portfolio to meet market demand. An essential step in this process is developing an integrated approach to assess your academic program portfolio. Most institutions perform annual program assessments using internal metrics. However, an integrated approach includes student and employment demand metrics along with financial performance. Assessing both academic and financial indicators provides an awareness of individual program strengths allowing your institution to evaluate which academic programs to start, grow, sustain or stop.

BKD has developed a sophisticated modeling tool to assist institutions with understanding both program economics and market demand. Our interactive tool provides academic program dashboards displaying current market demand and financial contributions. If you are interested in learning, please contact your BKD Advisor.

Meeting the Increasing Challenges of Cybersecurity

The increasing value of electronic protected health information (ePHI), payment card data and intellectual property (*e.g.*, trade secrets) is driving more organizations of all sizes to prepare for the potential of a cyberattack. Hackers and cyber-thieves have become adept at pilfering confidential information, using ransomware to extort money and leveraging social engineering techniques to trick employees into wiring funds.

As a first step to improving their cyber-readiness, companies need to perform a cybersecurity risk assessment to determine the current state of cybersecurity processes, controls and technology. This effort can determine how well the universities can prevent, detect and respond to cyber-attacks.

Key to the assessment process is choosing an appropriate framework against which the organization may be evaluated. In fact, two nationally recognized organizations have developed cybersecurity frameworks.

The National Institute of Standards and Technology (NIST) has developed a Cybersecurity Framework to assist organizations manage cybersecurity-related risk more effectively. The NIST Cybersecurity Framework provides a prioritized, flexible, repeatable and a cost-effective approach that can be used in any industry or organization.

Once the framework has been chosen, we recommend that management consider performing a cybersecurity risk assessment to gauge the overall readiness and maturity of existing controls and perform appropriate testing of the IT infrastructure and employee awareness.

New Pronouncements

Governmental Accounting Standards Board (GASB) Statement No. 87, Leases (GASB 87)

In June 2017, GASB published GASB 87. The standard was the result of a multi-year project to reexamine the accounting and financial reporting for leases. The new standard establishes a single model for lease accounting based on the principle that leases represent the financing of the right to use an underlying asset. Specifically, GASB 87 includes the following accounting guidance for lessees and lessors:

Lessee Accounting

A lessee will recognize a liability measured at the present value of payments expected to be made for the lease term, and an intangible asset measured at the amount of the initial lease liability, plus any payments made to the lessor at or before the beginning of the lease and certain indirect costs. A lessee will reduce the liability as payments are made and recognize an outflow of resources for interest on the liability. The asset will be amortized by the lessee over the shorter of the lease term or the useful life of the asset.

Lessor Accounting

A lessor will recognize a receivable measured at the present value of the lease payments expected for the lease term and a deferred inflow of resources measured at the value of the lease receivable

plus any payments received at or prior to the beginning of the lease that relate to future periods. The lessor will reduce the receivable as payments are received and recognize an inflow of resources from the deferred inflow of resources in a systematic and rational manner over the term of the lease. A lessor will not derecognize the asset underlying the lease. There is an exception for regulated leases for which certain criteria are met, such as airport-aeronautical agreements.

The lease term used to measure the asset or liability is based on the period in which the lessee has the noncancelable right to use the underlying asset. The lease term also contemplates any lease extension or termination option that is reasonably certain of being exercised.

GASB 87 does not apply to leases for intangible assets, biological assets (*i.e.*, timber and living plants and animals), service concession agreements or leases in which the underlying asset is financed with conduit debt that is reported by the lessor. Additionally, leases with a maximum possible term of 12 months or less are excluded.

The effective date is for periods beginning after December 15, 2019. It is anticipated that leases would be recognized using the facts and circumstances in effect at the beginning of the period of implementation.

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements (GASB 88)

GASB 88 improves information that is disclosed in notes to government financial statements related to debt, including direct borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

GASB 88 is effective for financial statements for the College's fiscal year ending June 30, 2020.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period (GASB 89)

GASB 89 requires that interest costs incurred before the end of a construction period be recognized as expenses in the period in which the costs are incurred. As a result, the interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

GASB 89 is effective for financial statements for fiscal years beginning after December 15, 2019. Earlier application is encouraged. GASB 89 will be applied prospectively to interest incurred after the date of adoption.

This communication is intended solely for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Oakbrook Terrace, Illinois
November 15, 2019



November 15, 2019

BKD, LLP

Certified Public Accountants

1901 S Meyers Road, Suite 500

Oakbrook Terrace, Illinois 60181

We are providing this letter in connection with your audits of our financial statements as of and for the years ended June 30, 2019 and 2018 and your audit of our compliance with requirements applicable to each of our major federal awards programs as of and for the year ended June 30, 2019. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. We have fulfilled our responsibilities, as set out in the terms of our engagement letter dated April 12, 2019, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.

3801 S. Central Avenue | Cicero, Illinois 60804 | p: (708) 656-8000

5. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - (b) Additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) All minutes of meetings of the governing body held through the date of this letter.
 - (e) All significant contracts and grants.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by entity procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets, liabilities or net position.
8. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
9. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
 - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the College received in communications from employees, customers, regulators, suppliers or others.
11. We have disclosed to you the identity of the College's related parties and all the related party relationships and transactions of which we are aware. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of

America. We understand that the term related party refers to an affiliate; management, and members of their immediate families, component units; and any other party with which the College may deal if it can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with us.

12. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial statements.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.
 - (e) Agreements to purchase assets previously sold.
 - (f) Restrictions on cash balances or compensating balance agreements.
 - (g) Guarantees, whether written or oral, under which the College is contingently liable.
13. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
14. We have no reason to believe the College owes any penalties or payments under the Employer Shared Responsibility Provisions of the Patient Protection and Affordable Care Act nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
15. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

16. Adequate provisions and allowances have been accrued for any material losses from:
 - (a) Uncollectible receivables.
 - (b) Reducing obsolete or excess inventories to estimated net realizable value.
 - (c) Sales commitments, including those unable to be fulfilled.
 - (d) Purchase commitments in excess of normal requirements or above prevailing market prices.
17. Except as disclosed in the financial statements, we have:
 - (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
 - (b) Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.
18. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.
19. With regard to deposit and investment activities:
 - (a) All deposit, repurchase and reverse repurchase agreements and investment transactions have been made in accordance with legal and contractual requirements.
 - (b) Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - (c) We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
20. With respect to any nonattest services you have provided us during the year, including assistance in the preparation of the financial statements:
 - (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.

- (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - (d) We have evaluated the adequacy of the services performed and any findings that resulted.
- 21. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.
- 22. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
- 23. We have identified and disclosed to you any violations or possible violations of laws, regulations and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
- 24. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts or violations of provisions of contracts or grant agreements that you or other auditors report.
- 25. We have a process to track the status of audit findings and recommendations.
- 26. We have identified to you any previous financial audits, attestation engagements, performance audits or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other studies.
- 27. We have provided our views on any findings, conclusions and recommendations, as well as our planned corrective actions with respect thereto, to you for inclusion in the findings and recommendations referred to in your report on internal control over financial reporting and on compliance and other matters based on your audit of the financial statements performed in accordance with *Government Auditing Standards*.
- 28. With regard to federal awards programs:
 - (a) We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations or in any other form.

- (b) We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
- (c) We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
- (d) We are responsible to understand and comply with the requirements of federal statutes, regulations and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the College has complied with all applicable compliance requirements.
- (e) We are responsible for establishing and maintaining effective internal control over compliance to provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations and the terms and conditions of the federal awards.
- (f) We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.
- (g) The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
- (h) The costs charged to federal awards are in accordance with applicable cost principles.
- (i) The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system or pass-through entity in the case of a subrecipient.


- (j) Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) regarding cost principles.
 - (k) We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
 - (l) We have identified to you any previous compliance audits, attestation engagements and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other monitoring.
 - (m) Except as described in the schedule of findings and questioned costs, we are in agreement with the findings contained therein and our views regarding any disagreements with such findings are consistent, as of the date of this letter, with the description thereof in that schedule.
 - (n) We are responsible for taking corrective action on any audit findings and have developed a corrective action plan that meets the requirements of Uniform Guidance.
 - (o) The summary schedule of prior audit findings correctly states the status of all audit findings of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.
 - (p) The reporting package does not contain any protected personally identifiable information.
29. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
30. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, pension and other postemployment benefit information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we

acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

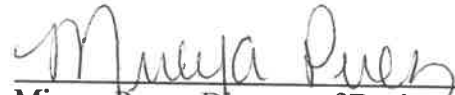
31. With regard to supplementary information:

- (a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
- (b) We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
- (c) The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period.
- (d) We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- (e) If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.

32. The special report required by the Illinois Community College Board (ICCB), consisting of Uniform Financial Statements, Certificate of Chargeback Reimbursement, Balance Sheet, Statement of Revenues, Expenditures, and Changes in Program Balances for State Audits Education and Family Literacy Grant Programs and Schedule of Enrollment Data, has been prepared and is measured and presented in conformity with the applicable ICCB guidelines, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or preparation of the information are reasonable and appropriate. There has been no change from the preceding period in methods of measurement and presentation.



Dr. Stanley Fields, President



Mireya Perez, Director of Business Services

Morton College

ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflects the effects on the financial statements if the uncorrected misstatements identified were corrected.

Business Type Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	29,507,176	55,685	29,562,861	0.19%
Non-Current Assets & Deferred Outflows	33,329,449		33,329,449	
Current Liabilities	(5,439,530)	(24,662)	(5,464,192)	0.45%
Non-Current Liabilities & Deferred Inflows	(30,492,411)		(30,492,411)	
Current Ratio	5.43		5.41	-0.28%
Total Assets & Deferred Outflows	62,836,625	55,685	62,892,310	0.09%
Total Liabilities & Deferred Inflows	(35,931,941)	(24,662)	(35,956,603)	0.07%
Total Net Position	(26,904,684)	(31,023)	(26,935,707)	0.12%
Revenues	(46,161,912)		(46,161,912)	
Expenses	46,657,373	(31,023)	46,626,350	-0.07%
Change in Net Position	495,461	(31,023)	464,438	-6.26%

Description	Financial Statement Line Item	Factual (F), Judgmental (J), Projected (P)	Assets & Deferred Outflows		Liabilities & Deferred Inflows					Net Effect on Following Year	
			Current	Non-Current	Current	Non-Current	Revenues	Expenses	Net Position	Change in net Position	Net Position
			DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)
To record the loss related to 2014 bond that was refunded		F	55,685	0	0	0	0	(55,685)	0	55,685	(55,685)
	Deferred Outflows of Resources		55,685								(55,685)
	Interest Expense							(55,685)		55,685	
To record bond interest payable as of June 30, 2019		F	0	0	(24,662)	0	0	24,662	0	(24,662)	24,662
	Interest Payable				(24,662)					0	24,662
	Interest Expense							24,662		(24,662)	0
Total passed adjustments			55,685	0	(24,662)	0	0	(31,023)	0	31,023	(31,023)
Impact on Change in Net Position									(31,023)		
Impact on Net Position									(31,023)		

Morton College

Single Audit Reports

June 30, 2019



Morton College

June 30, 2019

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Morton College

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Student Financial Assistance Cluster				
Federal Supplemental Educational Opportunity Grant Program	84.007		\$ -	\$ 155,859
Federal Direct Student Loan Program	84.268		-	465,641
Federal Work-Study Program	84.033		-	126,088
Federal Pell Grant Program	84.063		-	6,814,827
Total Student Financial Assistance Cluster			-	7,562,415
Passed through the Illinois Community College Board				
Adult Education - Federal - Administered Basic Grant Program	84.002A	V002A150013-52701	-	394,695
Adult Education - EL/Civics	84.002A	V002A150013-52701	-	23,550
Total CFDA #84.002A			-	418,245
Carl Perkins Educational Act	84.048A	V048A150013-CTE527	-	418,510
Total passed through the Illinois Community College Board			-	836,755
Passed through National Louis University				
Research and Development Cluster				
Higher Education Institutional Aid - Discretionary Research and Development Grant	84.031C	P031C160241	-	163,785
Total U.S. Department of Education			-	8,562,955
U.S. Department of Agriculture				
Passed through the Illinois State Board of Education				
Child & Adult Care Food Program	10.558	14-016-5270-51	-	5,395
Total expenditures of federal awards			\$ -	\$ 8,568,350

Morton College
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

1. The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Morton College (College) under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position or cash flows of the College.
2. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The College has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.
3. The federal loan program listed on the schedule of expenditures of federal awards are not directly administered by the College.

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of the Financial Statements Performed in Accordance with
Government Auditing Standards**

Independent's Auditor's Report

Board of Trustees
Morton College
Cicero, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Morton College, which comprise the statement of net position as of June 30, 2019, and the related statements of revenue, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon, dated November 15, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Trustees
Morton College

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Oakbrook Terrace, Illinois
November 15, 2019

**Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report
on Schedule of Expenditures of Federal Awards Required by the
Uniform Guidance**

Independent Auditor's Report

Board of Trustees
Morton College
Cicero, Illinois

Report on Compliance for the Major Federal Program

We have audited Morton College's (College) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the College's major federal program for the year ended June 30, 2019. The College's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the College's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the College's compliance.

Opinion on the Student Financial Assistance Cluster

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Student Financial Assistance Cluster program for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on the major federal program is not modified with respect to these matters.

The College's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The College's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Board of Trustees
Morton College

The College's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of Morton College as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon, dated November 15, 2019, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BKD, LLP

Oakbrook Terrace, Illinois
November 15, 2019

Morton College
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:

Significant deficiency(ies)? ☐ Yes ☒ None reported

Material weakness(es)? ☐ Yes ☒ No

3. Noncompliance considered material to the financial statements was disclosed by the audit?

☐ Yes ☒ No

Federal Awards

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:

Significant deficiency(ies)? ☐ Yes ☒ None reported

Material weakness(es)? ☒ Yes ☐ No

5. The opinion expressed in the independent auditor's report on compliance for the major federal award program was:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?

☒ Yes ☐ No

Morton College
Schedule of Findings and Questioned Costs (Cont.)
Year Ended June 30, 2019

7. The College's major program was:

Cluster/Program	CFDA Number
Student Financial Assistance Cluster	
Federal Supplemental Educational Opportunity Grant Program	84.007
Federal Direct Student Loan Program	84.268
Federal Work-Study Program	84.033
Federal Pell Grant Program	84.063

8. The threshold used to distinguish between Type A and Type B programs was \$750,000.

9. The College qualified as a low-risk auditee? ☐ Yes ☒ No

Findings Required to be Reported by the *Government Auditing Standards*

Reference Number	Finding
	No matters are reportable.

Findings Required to be Reported by the Uniform Guidance

Reference Number	Finding
2019-001	<p>Enrollment Reporting</p> <p><i>Federal Program</i> – U.S. Department of Education (ED), Student Financial Assistance Cluster, Federal Pell Grant Program, CFDA 84.063; Federal Direct Student Loan Program, CFDA 84.268.</p> <p><i>Program Year</i> – July 1, 2018 - June 30, 2019</p> <p><i>Criteria or Specific Requirement – Special Tests and Provisions – Enrollment Reporting</i> – Under the Pell grant and loan programs, colleges must complete and return within 30 days the Enrollment Reporting roster file. Once received, the College must update for changes in student status, report the date the enrollment</p>

Morton College

Schedule of Findings and Questioned Costs (Cont.)

Year Ended June 30, 2019

Reference Number	Finding
	<p>status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the National Student Loan Data System (NSLDS) website. Colleges are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the College expects to complete its next roster within 60 days, the College must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a Pell grant or loan either did not enroll or ceased to be enrolled on at least a half-time basis.</p> <p><i>Condition</i> – Notification of the student status change (graduated, withdrew, less than half-time) did not reach the NSLDS within the required time frame. In addition, the status change per the College’s records did not consistently match what was reported in the NSLDS’s enrollment detail.</p> <p><i>Questions Costs</i> – None.</p> <p><i>Context</i> – Out of a sample of 40 students from a population of 1,527 students receiving Pell grants or loans and which had a change in status during the year, NSLDS was not provided timely notification for 2 of the student status changes reported and tested. In addition, 3 of the 40 selected for testing had the incorrect status reported. Our sampling method was not, and was not intended to be, statistically valid.</p> <p><i>Effect</i> – Student status changes exceeded the 60-day period for student enrollment changes reported in roster files. Also, certain student status changes were incorrectly reported.</p> <p><i>Cause</i> – The College did not consistently report enrollment changes within 60 days. In addition, the status changes were not correctly reported and resulted in discrepancies in various student’s status when comparing the College’s records verse NSLDS’s enrollment detail.</p> <p><i>Identification as a Repeat Finding</i> – 2018-001, 2017-001 and 2016-002. Recurrence due to staff transition and also management working developing procedures to ensure all status changes are correctly reported within the required timeframe.</p> <p><i>Recommendation</i> – We recommend the College develop and implement procedures to help ensure all student status changes and errors in enrollment reporting batch process are reported within the required timeframes.</p>

Morton College
Schedule of Findings and Questioned Costs (Cont.)
Year Ended June 30, 2019

Reference Number	Finding
	<i>Views of Responsible Officials and Planned Corrective Actions</i> – Concur. The College will review and update current procedures to ensure timely processing and monitoring of NSLDS reports. The College will also monitor errors in enrollment and correct them within the specified timeframe. Internal reports will be run simultaneously to make sure all students are captured and their status is correctly reported.

Morton College
Summary Schedule of Prior Audit findings
Year Ended June 30, 2019

Reference Number	Summary of Finding	Status
2018-001	<p><i>Special Tests and Provisions – Enrollment Reporting</i></p> <p>Notification of the student status change (graduated, withdrew, less than half-time) did not reach the NSLDS within the required time frame. In addition, the status change per the College’s records did not consistently match what was reported in the NSLDS’s enrollment detail.</p>	Repeated – see 2019-001 (originally reported as 2016-002)
2018-002	<p><i>Special Tests and Provisions – Return of Title IV Funds</i></p> <p>College incorrectly calculated the number of days in the scheduled break as 7. If a scheduled break occurs prior to a student’s withdrawal, all days between the last scheduled day of classes before a scheduled break and the first day classes resume are excluded from return of Title IV funds calculation. Since the College does not offer classes on Sunday, the College should have used 8 days instead of 7 (full length of the break plus the Sunday before the break).</p>	Corrective action was taken.

MORTON COLLEGE

District 527 | Cicero, Illinois

**Comprehensive
Annual Financial Report
Fiscal Year Ended
June 30, 2019 and 2018**

**MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 527
CICERO, ILLINOIS**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
JUNE 30, 2019**

Prepared by the Business Office

Morton College, Community College District 527
Comprehensive Annual Financial Report
June 30, 2019 and 2018

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Morton College, Community College District 527

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INTRODUCTORY SECTION

Comprehensive
Annual Financial Report
Fiscal Year Ended
June 30, 2019 and 2018

Introductory Section



Morton College, Community College District No. 527

November 15, 2019

To Members of the Board of Trustees of Morton College,
Community College District No. 527

The Comprehensive Annual Financial Report ("CAFR") of Morton College, ("the College"), Community College District No. 527, County of Cook, State of Illinois, for the fiscal year ended June 30, 2019, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rest with management of the College. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and changes in financial position of the College. All disclosures necessary to enable the reader to gain an understanding of the College's financial activities in relation to its mission have been included.

FINANCIAL STATEMENTS

This letter of transmittal should be read in conjunction with the accompanying *Management's Discussion and Analysis*, which focuses on current activities, accounting changes, and currently known facts.

VISION, MISSION AND GOALS

The District's Vision Statement:

Our Vision is to be the leader among educational institutions in the delivery of quality academic and workforce development programs that enhance the quality of life for the towns of Berwyn, Cicero, Forest View, Lyons, McCook, and Stickney.

The District's Mission Statement:

As a comprehensive Community College, recognized by the Illinois Community College Board ("ICCB"), the mission of Morton College is to enhance the quality of life of our diverse community through exemplary teaching and learning opportunities, community service, and life-long learning.

Consistent with our mission, Morton College's educational philosophy conforms to requirements set forth in state law and stresses the importance of helping individuals live and work as better informed citizens in a dynamic society. This philosophy is reflected in the College's programs that model core values of truth, compassion, fairness, responsibility, and respect.

The following strategic goals define the framework within the District's annual operating and capital budgets are formulated and considered for the next three to five years.

1. Make student success the core work of Morton College
2. Strengthen Efficiencies in Operations
3. Develop new academic programs and revitalize existing programs
4. Promote economic and community vitality through dynamic partnerships
5. Maximize the teaching and learning experience through innovative and leading edge facilities
6. Increase giving and financial strength through improved development operations

DIVERSITY STATEMENT

Diversity at Morton College is more than just a variety of people with different backgrounds. It is the core of who we are as an educational culture and it supports our goals as an organization. Consistent with its mission of social responsibility and community development, Morton College continually works “to enhance the quality of life of our diverse community.”

GENERAL

The College prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Governmental Accounting Standards Board (“GASB”). The College maintains its accounts in accordance with guidelines set forth by the National Association of College and University Business Officers (“NACUBO”) and the ICCB. The ICCB requires accounting by funds in order that limitations and restrictions on resources can be easily accounted for. The financial records of the College are maintained on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when incurred.

ECONOMIC CONDITION AND OUTLOOK

The following table illustrates enrollments over the last five years:

PROGRAM TYPE	Student Enrollment Headcount				
	Fiscal Year				
	<u>Fiscal Year</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Transfer Program	2,147	2,083	1,957	1,894	1,885
Career Programs	1,848	1,949	2,023	1,989	1,622
Liberal Studies	775	545	538	532	439
Course Enrollees	921	583	966	930	1,456
Adult Education/ESL	<u>1,260</u>	<u>1,094</u>	<u>1,164</u>	<u>1,597</u>	<u>1,714</u>
Total	<u>6,951</u>	<u>6,254</u>	<u>6,648</u>	<u>6,942</u>	<u>7,116</u>
Total FTE	<u>2,749</u>	<u>2,673</u>	<u>2,716</u>	<u>2,996</u>	<u>3,009</u>

FINANCIAL INFORMATION

Internal Controls. Management of the College is responsible for establishing and maintaining internal controls designed to protect the assets of the College, prevent loss from theft or misuse and to provide adequate accounting data to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls. The objective of the College budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the College’s Board of Trustees.

Activities of the following fund groups and individual funds are included in the annual budget. These funds are required for ICCB reporting purpose only.

FUND GROUP	FUND
Current Unrestricted	Education Operating and Maintenance Auxiliary / Enterprise
Current Restricted	Restricted Purpose Working Cash Liability, Protection, and Settlement Audit
Plant and Other	Bond and Interest Investment in Plant Operating and Maintenance (Restricted)

The level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established for each individual fund of the College. The College also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at the end of each fiscal year.

As demonstrated by the statements included in financial section of this report, the College meets its responsibility for sound financial management.

Property Taxes. The following table illustrates the College's final property tax levy rates over the last five years:

Levy Rates (Per \$100 of assessed valuations):

Property Tax Year		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Assessed valuation (in millions)		1,661	1,721	1,442	1,393	1,434
	Legal Limit					
Tax Rates						
Education Fund	0.7500	0.4426	0.4168	0.4860	0.4999	0.4711
Operation and Maintenance Fund	0.1000	0.0875	0.0815	0.0926	0.1000	0.1000
Operation and Maintenance Fund (restricted)	0.0500					
Bond and interest	-	0.0368	0.0354	0.0448	0.0463	0.0448
Life Safety Fund	0.1000					
Liability Insurance Fund	-	0.0337	0.0317	0.0370	0.0373	0.0399
Social Security Fund	-	0.0138	0.0130	0.0150	0.0149	0.0145
Audit Fund	0.0050	0.0042	0.0039	0.0046	0.0048	0.0050
Total	1.0050	0.6186	0.5823	0.6800	0.7032	0.6753

The assessed value of taxable property for 2018, for taxes collectible in 2019, is \$1,660,547,053.

The College's average collection rate over the past five years, including collection of back taxes, has been approximately 98.0%, as Cook County extends the College's levies up to 103.0% depending on the tax cap limitation.

PROSPECTS FOR THE FUTURE

The College's financial outlook for the future continues to be stable. As illustrated in an earlier table, the College's student and adult education enrollments have increased for 2019 compared to previous years.

In fiscal year 2018, the College implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This liability reflects the college's proportionate share of the estimated amount of the unfunded actuarial accrued liability of the College Insurance Program. This resulted in a \$14.1M liability recorded in our financial statements.

Public Act 89-1 placed limitations on the annual growth of property tax collections of most local governments, including the College.

DEBT ADMINISTRATION

In FY19, the College defeased the Series 2014 General Obligation Limited Tax Refunding Bonds. Payment coming from the College's Education Fund were placed in an escrow account which was created to defease the bonds. The investment and fixed earnings from the investment are sufficient to fully service the defeased debt until the debt matures. For financial reporting purposes, the debt has been considered defeased and therefore, the Series 2014 General Obligation Limited Tax Refunding Bonds were removed from the College's financial statements. The outstanding balance as of June 30, 2019, for the Series 2014 bond was \$2,550,000.

In FY19, the College issued \$8,335,000 in General Obligation Bonds, Series 2019, with interest rates ranging from 1.82% to 3.16%. These bonds have annual maturities of \$280,000 to \$625,000 starting in 2020 and ending in 2038. The bonds were issued to fund various capital projects throughout the College. See Note 5.

OTHER INFORMATION

Awards. The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the College for its comprehensive annual financial report for the fiscal year ended June 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR whose contents conform to program standards. Such CAFR must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

Independent Audit. State statutes require an annual audit by independent certified public auditors. The Morton College's Board of Trustees selected **BKD, LLP** as the College's auditors. The auditor's report on the financial statements and schedules is included in the financial section of the report.

Acknowledgements. The preparation of the CAFR was made possible by the dedicated service of the entire staff of the finance department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

Respectfully submitted,

/S/ Mireya Perez

Mireya Perez
Chief Financial Officer

/S/ Dr. Stanley Fields

Dr. Stanley Fields
President

Morton College, Community College District 527

PRINCIPAL OFFICIALS

June 30, 2019

BOARD OF TRUSTEES

Frances F. Reitz, Chair
Anthony Martinucci, Vice Chair
Jose A. Collazo, Secretary
Susan L. Banks, Trustee
Joseph J. Belcaster, Trustee
Melissa Cundari, Trustee
Frank J. Aguilar, Trustee
Edwin Leon, Student Member

ADMINISTRATION

Dr. Stanley Fields, President

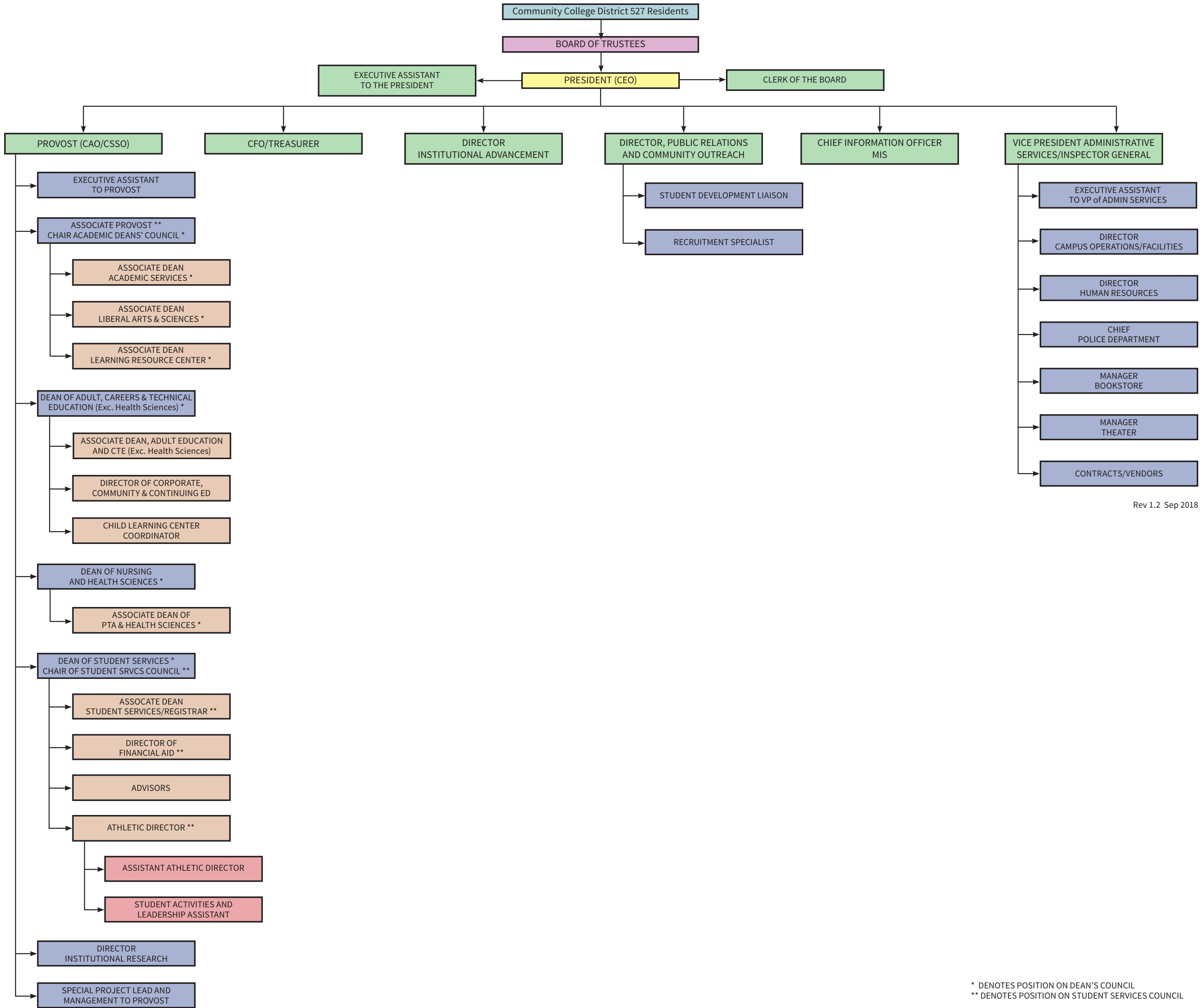
Dr. Keith McLaughlin – Provost
Frank Marzullo – Vice President of Administrative Services
Derek Shouba – Associate Provost

Mireya Perez, Chief Financial Officer/Treasurer

DEPARTMENT ISSUING REPORT

Business Office

MORTON COLLEGE ORGANIZATIONAL CHART





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Morton College - Illinois Community
College District 527**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

**Comprehensive
Annual Financial Report**
Fiscal Year Ended
June 30, 2019 and 2018

Financial Section

Independent Auditor's Report

Board of Trustees
Morton College - Community College
District No. 527
Cicero, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Morton College, Community College District No. 527 (College), as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Morton College, Community College District No. 527 as of June 30, 2019 and 2018, and the respective changes in its financial position and cash flows, for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension and other postemployment benefit information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise Morton College - Community College District No. 527's basic financial statements. The introductory section, statistical section and special reports section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The special reports section is required by the Illinois Community College Board and is presented on the modified accrual basis of accounting.

The special reports section is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the special reports section is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section in the table of contents have not been subjected to the auditing procedures applied in the audits of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2019, on our consideration of Morton College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Morton College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Morton College's internal control over financial reporting and compliance.

BKD, LLP

Oakbrook Terrace, Illinois
November 15, 2019

Management's Discussion and Analysis

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019 and 2018
(UNAUDITED)

This section of Morton College's Financial Report presents Management's Discussion and Analysis of the College's financial activity during the fiscal years ended June 30, 2019 and June 30, 2018. Since this Management's Discussion and Analysis (MD&A) is designed to focus on current year's activities, resulting changes and currently known facts, it should be read in conjunction with the transmittal letter (pages i-v), the College's basic financial statements (pages 10-13) and the footnotes (pages 14-43). Responsibility for the completeness and fairness of this information rests with the College.

Using This Annual Report

The financial statements prepared under Governmental Accounting Standards Board (GASB) Statement No. 34 focus on the College as a whole. The College's basic financial statements (see pages 10-13) are designed to emulate corporate presentation models whereby all College activities are consolidated into one total column. The Statements of Net Position presents information on all the College's assets and liabilities, with the difference between the two reported as net position. These statements combine and consolidate current and long-term financial resources and capital assets. The Statements of Revenues, Expenses and Changes in Net Position focus on both the gross costs and the net costs of College activities, which are supported mainly by property taxes, state and other revenues. This approach is intended to summarize and simplify the user's analysis of costs of various College services to students and the public.

Financial Highlights
Financial Analysis of the College as a Whole
Net Position
As of June 30, (In millions)

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>	<u>2017</u>	<u>Increase (Decrease)</u>
Current assets	\$ 29.5	\$ 31.5	\$ (2.0)	\$ 27.6	\$ 3.9
Noncurrent assets:					
Restricted cash and long-term investments	9.1	-	9.1	-	-
Capital assets, net of depreciation	<u>23.3</u>	<u>23.7</u>	<u>(0.4)</u>	<u>25.6</u>	<u>(1.9)</u>
Total assets	<u>61.9</u>	<u>55.2</u>	<u>6.7</u>	<u>53.2</u>	<u>2.0</u>
Deferred outflows of resources	<u>0.9</u>	<u>0.8</u>	<u>0.1</u>	<u>0.1</u>	<u>0.7</u>
Current liabilities	5.4	5.8	(0.4)	4.9	0.9
Noncurrent liabilities	<u>23.7</u>	<u>16.4</u>	<u>7.3</u>	<u>3.4</u>	<u>13.0</u>
Total liabilities	<u>29.1</u>	<u>22.2</u>	<u>6.9</u>	<u>8.3</u>	<u>13.9</u>
Deferred inflows of resources	<u>6.8</u>	<u>6.4</u>	<u>0.4</u>	<u>5.1</u>	<u>1.3</u>
Net position:					
Investment in capital assets	22.7	20.5	2.2	21.8	(1.3)
Restricted	14.0	12.7	1.3	12.4	0.3
Unrestricted	<u>(9.8)</u>	<u>(5.8)</u>	<u>(4.0)</u>	<u>5.7</u>	<u>(11.5)</u>
Total net position	<u>\$ 26.9</u>	<u>\$ 27.4</u>	<u>\$ (0.5)</u>	<u>\$ 39.9</u>	<u>\$ (12.5)</u>

This schedule was prepared from the College's Statements of Net Position (page 10-11), which is presented on an accrual basis of accounting.

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019 and 2018
(UNAUDITED)

2019

Total net position, at June 30, 2019, decreased by \$0.5M compared to fiscal year 2018 bringing it to \$26.9M. The decrease is primarily due to the increase in the net other postemployment benefit liability of \$14,121,970, which increased by \$0.6M from the prior year. The following are key changes by fund: an increase in Academic Support for \$0.3M, and increase in operations and maintenance of plant of \$0.8M, a decrease in auxiliary enterprise of \$1.1M and an increase in scholarships and fellowships of \$0.7M.

2018

Total net position, at June 30, 2018, decreased by \$12.5M compared to fiscal year 2017 bringing it to \$27.4M. The decrease is primarily due to the implementation of GASB 75, which resulted in a net other postemployment benefit liability of \$13,521,877. The following are key changes by fund: an increase in instruction for \$2.3M of which \$1.4M is for the recording of OPEB expense.

The change in net position is explained on page 8 after the Analysis of Net Position schedule.

Operating Results
For the Years Ended June 30, (In millions)

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>	<u>2017</u>	<u>Increase (Decrease)</u>
Operating revenues:					
Tuition and fees	\$ 11.3	\$ 10.6	\$ 0.7	\$ 9.8	\$ 0.8
Scholarship allowance	(5.1)	(5.6)	0.5	(5.1)	(0.5)
Auxiliary and other	<u>0.1</u>	<u>1.2</u>	<u>(1.1)</u>	<u>1.7</u>	<u>(0.5)</u>
Total	6.3	6.2	0.1	6.4	(0.2)
Less operating expenses	<u>46.2</u>	<u>45.5</u>	<u>0.7</u>	<u>42.2</u>	<u>3.3</u>
Net operating loss	<u>(39.9)</u>	<u>(39.3)</u>	<u>(0.6)</u>	<u>(35.8)</u>	<u>(3.5)</u>
Nonoperating revenues and expenses:					
Property taxes	9.8	10.0	(0.2)	9.7	0.3
State grants and contracts	20.9	19.9	1.0	18.5	1.4
Federal grants and contracts	8.6	9.4	(0.8)	8.7	0.7
Investment income	0.5	0.3	0.2	0.1	0.2
Interest expense	<u>(0.4)</u>	<u>(0.2)</u>	<u>(0.2)</u>	<u>(0.2)</u>	<u>-</u>
Total	<u>39.4</u>	<u>39.4</u>	<u>-</u>	<u>36.8</u>	<u>2.6</u>
Increase in net position	(0.5)	0.1	(0.6)	1.0	(0.9)
Net position, beginning of year (as previously stated)	<u>27.4</u>	<u>39.9</u>	<u>(12.5)</u>	<u>38.9</u>	<u>1.0</u>
Restatement for adoption of GASB 75 (Note 11)	<u>-</u>	<u>(12.6)</u>	<u>12.60</u>	<u>-</u>	<u>(12.6)</u>
Net position, beginning of year (as restated)	<u>27.4</u>	<u>27.3</u>	<u>0.10</u>	<u>38.9</u>	<u>(11.6)</u>
Net position, end of year	<u>\$ 26.9</u>	<u>\$ 27.4</u>	<u>\$ (0.5)</u>	<u>\$ 39.9</u>	<u>\$ (12.5)</u>
Total revenues	<u>\$ 46.1</u>	<u>\$ 45.8</u>	<u>\$ 0.3</u>	<u>\$ 43.4</u>	<u>\$ 2.4</u>
Total expenses	<u>\$ 46.6</u>	<u>\$ 45.7</u>	<u>\$ 0.9</u>	<u>\$ 42.4</u>	<u>\$ 3.3</u>

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019 and 2018
(UNAUDITED)

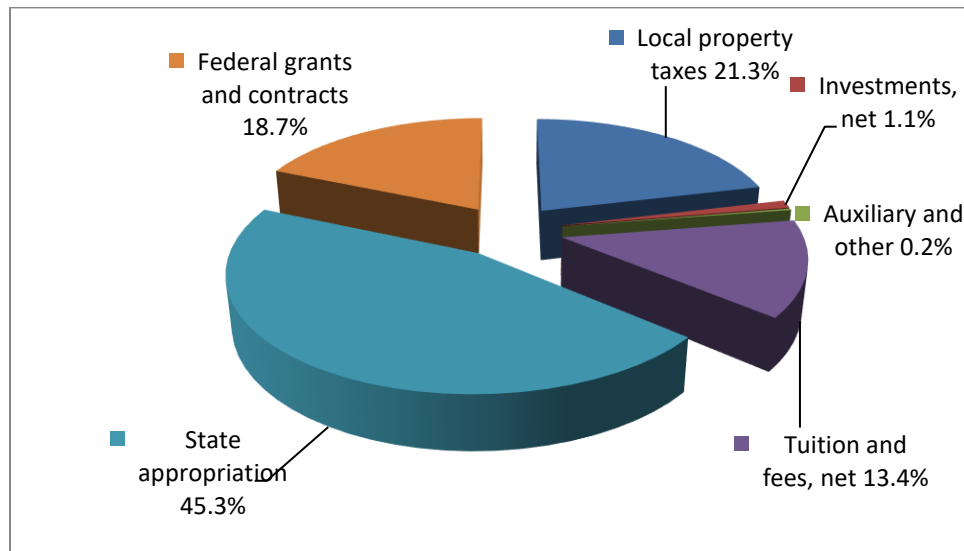
2019

Net operating loss, for the twelve months ended June 30, 2019, increased to \$39.9M from \$39.3M in 2018 mainly due to an increase in academic support of \$0.3M, and increase in operations and maintenance of plant of \$0.8M, a decrease in auxiliary enterprise of \$1.1M and an increase in scholarships and fellowships of \$0.7M.

2018

Net operating loss, for the twelve months ended June 30, 2018, increased to \$39.3M from \$35.8M in 2017 mainly due to an increase in instruction for \$2.3M of which \$1.4M is for the recording of OPEB expense.

Revenues by Source (2019):



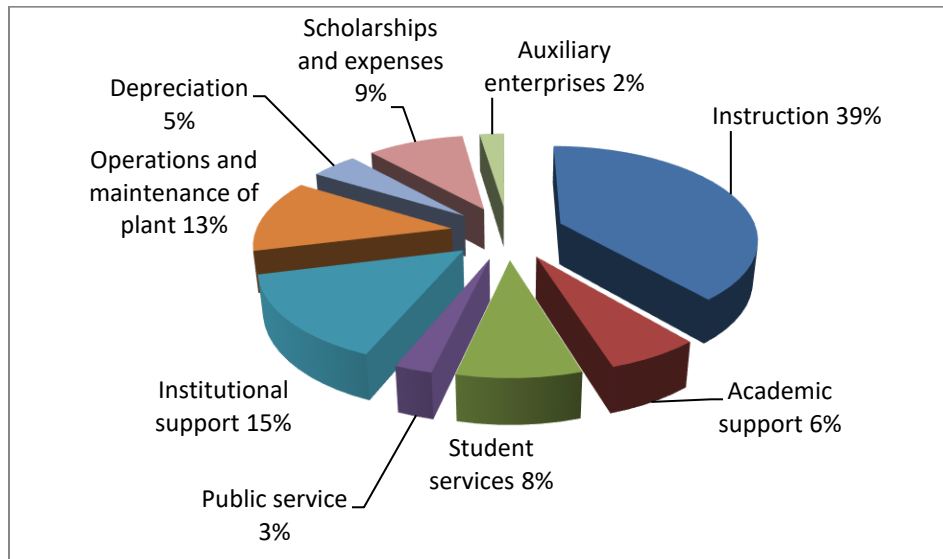
**Operating Expenses
For the Years Ended June 30,
(In millions)**

	2019	2018	Increase (Decrease)	2017	Increase (Decrease)
Instruction	\$ 17.9	\$ 18.0	\$ (0.1)	\$ 15.7	\$ 2.3
Academic support	2.9	2.6	0.3	2.6	-
Student services	3.9	3.7	0.2	3.1	0.6
Public service	1.2	1.4	(0.2)	1.1	0.3
Institutional support	7.0	7.0	-	7.0	-
Operations and maintenance of plant	5.8	5.1	0.7	4.6	0.5
Depreciation	2.1	2.0	0.1	1.9	0.1
Scholarships and fellowships	4.3	3.6	0.7	3.7	(0.1)
Auxiliary enterprises	1.1	2.1	(1.0)	2.5	(0.4)
Total	<u>\$ 46.2</u>	<u>\$ 45.5</u>	<u>\$ 0.7</u>	<u>\$ 42.2</u>	<u>\$ 3.3</u>

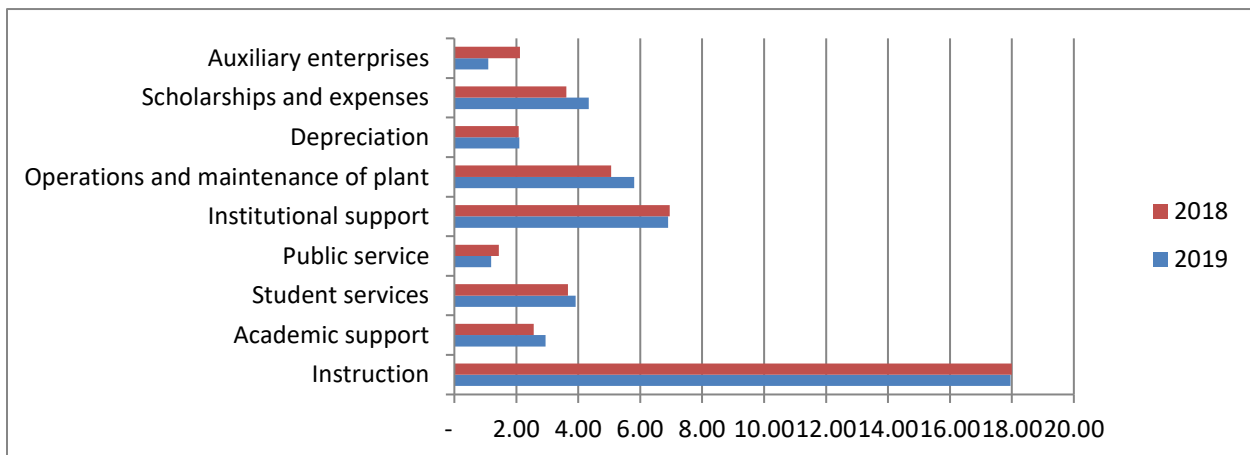
MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019 and 2018
(UNAUDITED)

The following is a graphic illustration of operating expenses:

Operating Expenses by Function (2019):



Comparison of Operating Expenses Fiscal Years 2019 and 2018 (in millions):



2019

Total operating expenses increased to \$46.2M from \$45.5M mainly due to the following: an increase in Academic Support for \$0.3M, and increase in operations and maintenance of plant of \$0.8M, a decrease in auxiliary enterprise of \$1.1M and an increase in scholarships and fellowships of \$0.7M.

2018

Total operating expenses increased to \$45.5M from \$42.2M mainly due to the following: an increase in Instruction for \$2.3M of which \$1.4M is for the recording of OPEB expense, an increase in student services of \$0.6M and an increase in operations and maintenance of plant of \$0.5M.

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019 and 2018
(UNAUDITED)

**Analysis of Net Position
June 30,
(In millions)**

	2019	2018	Increase (Decrease)	2017	Increase (Decrease)
Net position:					
Net investment in capital assets	\$ 22.7	\$ 20.5	\$ 2.2	\$ 21.8	\$ (1.3)
Restricted expendable	14.0	12.7	1.3	12.4	0.3
Unrestricted (restated - see Note 11)	(9.8)	(5.8)	(4.0)	5.7	(11.5)
Total	<u>\$ 26.9</u>	<u>\$ 27.4</u>	<u>\$ (0.5)</u>	<u>\$ 39.9</u>	<u>\$ (12.5)</u>

2019

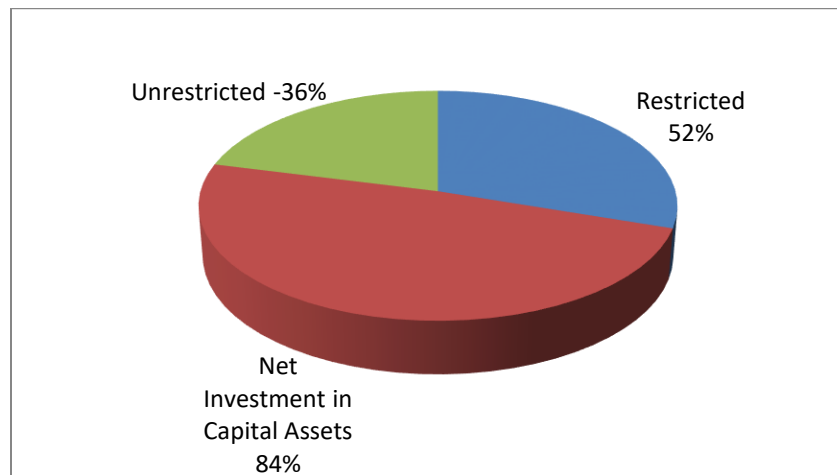
Total net position, at June 30, 2019, decreased by \$0.5M compared to fiscal year 2018 due to the implementation of GASB 75, which resulted in a net other postemployment benefit liability increase of \$0.6M.

2018

Total net position, at June 30, 2018, decreased by \$12.5M compared to fiscal year 2017 due to the implementation of GASB 75, which resulted in a net other postemployment benefit liability of \$13,521,877.

The following is a graphic illustration of net position.

**Net Position
June 30, 2019**



MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019 and 2018
(UNAUDITED)

Analysis of Capital Assets
June 30, (In millions)

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>	<u>2017</u>	<u>Increase (Decrease)</u>
Capital assets:					
Land improvements	\$ 2.6	\$ 2.6	\$ -	\$ 2.6	\$ -
Construction in progress	0.7	0.2	0.5	-	0.2
Building	36.0	35.4	0.6	35.5	(0.1)
Equipment	8.4	7.9	0.5	7.7	0.2
Total	<u>47.7</u>	<u>46.1</u>	<u>1.6</u>	<u>45.8</u>	<u>0.3</u>
Less: accumulated depreciation	<u>(24.4)</u>	<u>(22.4)</u>	<u>(2.0)</u>	<u>(20.2)</u>	<u>(2.2)</u>
Net capital assets	<u>\$ 23.3</u>	<u>\$ 23.7</u>	<u>\$ (0.4)</u>	<u>\$ 25.6</u>	<u>\$ (1.9)</u>

2019

Net capital asset decrease of \$0.4M mainly relates to the \$2.0M net increase in accumulated depreciation offset by \$1.6M increase in construction in progress, building and equipment. For more detailed information on capital asset activity, please see Note 4.

2018

Net capital asset decrease of \$1.9M mainly relates to the \$2.2M net increase in accumulated depreciation. For more detailed information on capital asset activity please see Note 4.

Long-Term Debt
June 30,
(In millions)

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>	<u>2017</u>	<u>Increase (Decrease)</u>
Long-term debt:					
General obligations	\$ 9.3	\$ 3.2	\$ 6.1	\$ 3.4	\$ (0.2)
Capital lease payable	0.2	0.1	0.1	0.1	-
Net other postemployment benefit liabilities	14.1	13.5	0.6	-	13.5
Total	<u>\$ 23.6</u>	<u>\$ 16.8</u>	<u>\$ 6.8</u>	<u>\$ 3.5</u>	<u>\$ 13.3</u>

2019

The \$6.8M increase in long-term debt is due to the \$6.1M increase in general obligations and a \$0.6M increase in net other postemployment benefit liabilities, which was recorded as part of the implementation of GASB 75 in fiscal year 2018. For more detailed information on long-term debt activity please see Note 5.

2018

The \$13.3M increase in long-term debt is due to the \$13.5M net other postemployment benefit liabilities, which was recorded as part of the implementation of GASB 75 in fiscal year 2018. General obligations decreased by \$0.5M due to the annual debt payment on Series 2006 and 2014. For more detailed information on long-term debt activity please see Note 5.

Other Factors

There are currently no other known facts, decisions or conditions that will have a significant effect on the financial position (net position) or results of operation (revenues, expenses and changes in net position) of the College.

Basic Financial Statements

Morton College, Community College District No. 527
Statements of Net Position
June 30, 2019 and 2018

Assets

	2019	2018
Current Assets		
Cash and cash equivalents	\$ 21,241,942	\$ 22,693,268
Receivables, net		
Property taxes and corporate personal property replacement taxes, net allowances of \$892,503 in 2019 and \$981,873 in 2018, respectively	4,430,879	4,231,435
Government claims	889,685	1,143,474
Tuition and fees, net of allowances for doubtful accounts of \$5,132,399 in 2019 and \$4,872,054 in 2018	2,494,125	2,531,614
Other	326,676	169,212
Inventories	-	534,427
Prepaid expenses and other current assets	123,869	150,005
	<hr/>	<hr/>
Total current assets	29,507,176	31,453,435
	<hr/>	<hr/>
Noncurrent Assets		
Restricted cash and cash equivalents	9,112,867	-
Long-term investments	733	-
Capital assets, net of accumulated depreciation, where applicable	23,296,518	23,702,232
	<hr/>	<hr/>
Total noncurrent assets	32,410,118	23,702,232
	<hr/>	<hr/>
Total assets	61,917,294	55,155,667
	<hr/>	<hr/>

Deferred Outflows of Resources

Unamortized loss on refunding	-	99,068
Other postemployment benefit obligation	919,331	715,634
	<hr/>	<hr/>
Total deferred outflows of resources	919,331	814,702
	<hr/>	<hr/>

(Cont.)

Morton College, Community College District No. 527
Statements of Net Position
June 30, 2019 and 2018

Liabilities

	2019	2018
Current Liabilities		
Accounts payable	\$ 756,374	\$ 616,845
Accrued salaries and vacation	777,929	791,456
Unearned revenue		
Tuition and fees	2,904,463	2,906,878
Grants	149,427	173,156
Other current liabilities	365,819	226,483
Long-term obligations - current		
Current portion of capital lease payable	44,716	21,362
Current portion of general obligation bonds	-	445,000
Deposits held in custody for others	440,802	633,715
	<hr/>	<hr/>
Total current liabilities	5,439,530	5,814,895
	<hr/>	<hr/>
Noncurrent Liabilities		
Capital lease payable, net of current portion	173,022	16,076
General obligation bonds, net of current portion	9,371,438	2,817,578
Net other postemployment benefit liabilities	14,121,970	13,521,877
	<hr/>	<hr/>
Total noncurrent liabilities	23,666,430	16,355,531
	<hr/>	<hr/>
Total liabilities	29,105,960	22,170,426
	<hr/>	<hr/>

Deferred Inflows of Resources

Property taxes	5,026,329	5,235,025
Other postemployment benefit obligation	1,799,652	1,164,773
	<hr/>	<hr/>
Total deferred inflows of resources	6,825,981	6,399,798
	<hr/>	<hr/>

Net Position

Net investment in capital assets	22,674,183	20,501,284
Restricted for		
Capital projects	1,559,071	734,920
Working cash	9,442,448	9,442,448
Debt service	1,447,845	938,618
Specific purposes	1,618,288	1,542,806
Unrestricted (deficit)	(9,837,151)	(5,759,931)
	<hr/>	<hr/>
Total net position	\$ 26,904,684	\$ 27,400,145
	<hr/>	<hr/>

Morton College, Community College District No. 527
Statements of Revenue, Expenses and Changes in Net Position
Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating Revenues		
Tuition and fees, net of scholarship allowances of \$5,154,470 and \$5,611,728 for 2019 and 2018, respectively	\$ 6,144,407	\$ 5,006,299
Sales and services of auxiliary activities	108,327	1,187,270
Total operating revenues	<u>6,252,734</u>	<u>6,193,569</u>
Operating Expenses		
Instruction	17,949,000	17,995,297
Academic support	2,940,227	2,563,405
Student services	3,919,084	3,668,700
Public service	1,189,860	1,436,109
Auxiliary enterprises	1,071,095	2,121,933
Operations and maintenance of plant	5,808,513	5,062,853
Institutional support	6,898,008	6,951,773
Scholarships and fellowships	4,347,856	3,624,113
Depreciation	2,094,445	2,076,399
Total operating expenses	<u>46,218,088</u>	<u>45,500,582</u>
Operating Loss	<u>(39,965,354)</u>	<u>(39,307,013)</u>
Nonoperating Revenue (Expense)		
Federal grants and contracts	8,568,350	9,353,438
State grants and contracts	20,952,783	19,957,533
Local grants and contracts	3,783	1,848
Property taxes	9,861,485	9,982,119
Interest expense on bonds	(439,285)	(162,642)
Investment income	522,777	264,202
Total nonoperating revenue (expense)	<u>39,469,893</u>	<u>39,396,498</u>
Increase (Decrease) in Net Position	(495,461)	89,485
Net Position, Beginning of Year	<u>27,400,145</u>	<u>27,310,660</u>
Net Position, End of Year	<u>\$ 26,904,684</u>	<u>\$ 27,400,145</u>

Morton College, Community College District No. 527
Statements of Cash Flows
Years Ended June 30, 2019 and 2018

	2019	2018
Operating Activities		
Tuition and fees	\$ 6,179,481	\$ 4,906,861
Payments to suppliers	(12,438,098)	(13,093,171)
Payments to employees	(17,918,140)	(17,128,044)
Auxiliary enterprise charges, net	108,327	1,187,270
Net cash used in operating activities	<u>(24,068,430)</u>	<u>(24,127,084)</u>
Noncapital Financing Activities		
Local property taxes	9,453,345	9,527,946
Grants and contracts	8,555,630	9,414,890
State appropriations	8,938,740	12,388,490
Net cash provided by noncapital financing activities	<u>26,947,715</u>	<u>31,331,326</u>
Capital and Related Financing Activities		
Purchase of capital assets	(1,478,768)	(226,528)
Proceeds from issuance of capital debt	9,374,328	-
Payments on capital debt	(3,196,063)	(516,037)
Interest paid on capital debt	(439,285)	(150,662)
Net cash provided by (used in) capital and related financing activities	<u>4,260,212</u>	<u>(893,227)</u>
Investing Activities		
Proceeds from sales and maturities of investments	(733)	1,858
Interest received on investments	522,777	264,202
Net cash provided by investing activities	<u>522,044</u>	<u>266,060</u>
Net Increase in Cash and Cash Equivalents	7,661,541	6,577,075
Cash, and Cash Equivalents, Beginning of Year	<u>22,693,268</u>	<u>16,116,193</u>
Cash and Cash Equivalents, End of Year	<u>\$ 30,354,809</u>	<u>\$ 22,693,268</u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating loss	\$ (39,965,354)	\$ (39,307,013)
Adjustment to reconcile operating loss to net cash used in operating activities		
Depreciation	2,094,445	2,076,399
State payment in kind for retirement	11,176,883	9,951,140
State payment in kind for OPEB	926,259	1,239,861
Deferred outflows of resources - other postemployment benefit	(203,697)	(651,305)
Deferred inflows of resources - other postemployment benefit	634,879	1,164,773
Net other postemployment benefit liability	600,093	808,874
Changes in		
Tuition and fees receivable	37,489	(497,528)
Inventories	534,427	231,453
Prepaid expenses	26,136	(25,772)
Accounts payable	139,529	322,835
Accrued salaries and vacation	(13,527)	43,502
Unearned tuition and fees	(2,415)	398,090
Other current liabilities	139,336	58,897
Amounts held in custody for others	(192,913)	58,710
Net cash used in operating activities	<u>\$ (24,068,430)</u>	<u>\$ (24,127,084)</u>
Noncash Capital and Related Financing Activities		
Capital lease acquisitions	\$ 209,963	\$ -

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2019 and 2018

Note 1: Organization and Summary of Significant Accounting Policies

Morton College, Community College District No. 527 is a separate taxing body created under the *Illinois Public Community College Act of 1965*, serving the towns of Berwyn, Cicero, Forest View, Lyons, McCook and Stickney. Established in 1924, it is the second oldest two-year college in Illinois providing baccalaureate-oriented, career-oriented and continuing education courses. The Board of Trustees, which is elected by residents of the District, is the College's governing body that establishes the policies and procedures by which the College is governed.

Reporting Entity

The accompanying financial statements include all entities for which the Board of Trustees of the College has financial accountability. In defining the financial reporting entity, the College has considered whether there are any potential component units. The decision whether to include a potential component unit in the reporting entity was made by applying the criteria set forth in Government Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. These statements amend Statement No. 14, *The Financial Reporting Entity*, to provide guidance to determine whether certain organizations for which the College is not financially accountable should be reported as a component unit based upon the nature and significance of the relationship with the College. Generally, it requires reporting as a component an organization that raises and holds significant economic resources for the direct benefit of a government unit. Based on the above criteria, the College does not have any significant component units.

Basis of Accounting

The College's financial statements have been prepared in accordance with generally accepted accounting principles as applicable to public colleges and universities outlined in GASB Statement No. 35 as well as those prescribed by the Illinois Community College Board (ICCB).

The College reports as a business-type activity, as defined by GASB Statement No. 35. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods or services.

Accrual Basis

The financial statements of the College have been prepared on the accrual basis of accounting, whereby revenue is recognized when earned and expenditures are recognized when the related liabilities are incurred and certain measurement and matching criteria are met.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2019 and 2018

Investments

Investments are reported at fair value, based upon quoted market prices. Changes in the carrying value of investments, resulting in unrealized gains or losses, are reported as a component of investment income in the statement of revenues, expenses and changes in net position. The Illinois Funds is an external investment pool administered by the Illinois State Treasurer. The fair value of the College's investment in the fund is the same as the value of the pool shares.

Inventories

Inventories are reported at the lower of cost or market principally determined by the retail inventory method. Inventories primarily represent items held for resale by the College's bookstore. As of June 30, 2019, the College no longer owns and manages the bookstore and therefore, the ending inventory balance as of June 30, 2019, is \$0. At June 30, 2018, the balance was \$534,427.

Capital Assets

Capital assets are reported at cost at the date of acquisition or their estimated acquisition value at the date of donation. For movable property, the College's capitalization policy includes all items with a unit cost of \$5,000 or more. Renovations to buildings and land improvements that exceed \$50,000 and significantly increase the value or extend the useful life of the structure are capitalized.

Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Capital assets are depreciated using the straight-line method over the estimated useful lives of the assets, generally 50 years for buildings and 5 years for equipment.

Noncurrent Liabilities

Noncurrent liabilities include principal amounts of general obligation bonds and capital leases with contractual maturities greater than one year.

Unearned Tuition and Fee Revenue

Tuition and fee revenues collected during the fiscal year which relate to the period after June 30, 2019 and 2018, have been recognized as unearned revenues. Unearned revenues arise when resources are received by the College before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the College has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet or statement of net position and revenue is recognized.

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2019 and 2018

Bond Premium

Bond premiums are capitalized and amortized over the term of the bonds using the effective interest method. Bond premiums are presented as an increase of the face amount of the bonds payable.

Net Investment in Capital Assets

This represents the College's total investment in capital assets, net of accumulated depreciation and reduced by outstanding debt obligations related to acquisition, construction or improvement of those capital assets.

Restricted Net Position

Restricted expendable net position include resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. Net position restricted for capital projects includes unspent grant proceeds that are restricted by the grantor for future capital projects. Net position for debt service is resources accumulated for retirement of debt service that is restricted via the College's annual property tax levy. The Working Cash restriction represents the principal balance of the Working Cash subfund, which pursuant to College Board of Trustees resolution and Illinois law, is held in perpetuity. The amounts restricted for specific purposes represent funds accumulated from taxes levied for restricted purposes (\$3,873), audit purposes (\$80,271), and liability, protection and settlement purposes (\$1,534,144). When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted Net Position (Deficit)

Unrestricted net position (deficit) represents net positions that are not subject to externally imposed constraints. Unrestricted net position may be designated for specific purposes by action of management or the governing board.

Operating Revenues and Expenses

Revenue and expense transactions are normally classified as operating revenue and expenses when such transactions are generated by the College's principal ongoing operations. However, most revenue that is considered to be nonexchange, such as tax revenue, federal Pell Grant revenue and state appropriations, is nonoperating revenue.

Personal Property Replacement Taxes

Personal property replacement taxes are recognized as revenue when these amounts are deposited by the State of Illinois in its Replacement Tax Fund for distribution.

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2019 and 2018

Revenue Recognition of Tuition and Fees

The academic programs are offered in traditional fall and spring semesters. Revenue from tuition and student fees is recognized during the academic term. Revenue from the summer semester, which commences in May and ends in August, is split and recognized proportionally to the number of days of the semester within the fiscal year. Tuition revenue is reported at established rates net of institutional financial aid and discounts provided directly by the College to students.

Scholarship Discounts and Allowances

Financial aid to students is reported in the financial statements under the alternative method as prescribed by the National Association of College and University Business Officers (NACUBO). Certain aid, such as loans, funds provided to students as awarded by third parties and Federal Direct Lending, is accounted for as a third-party payment (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as operating expenses or scholarship allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to the student in the form of reduced tuition. Under the alternative method, these amounts are computed on a university basis by allocating the cash payments to students, excluding payments for services, on the ratio of total aid to the aid not considered to be third-party aid.

Grant Revenue

Revenue from grant and contract agreements is recognized as it is earned through expenditure in accordance with the agreement.

Federal Financial Assistance Programs

The College participates in federally funded Pell Grants, SEOG Grants, Federal Work Study and Federal Direct Lending programs. Federal programs are audited in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the compliance supplement.

During the years ended June 30, 2019 and 2018, the College distributed \$465,641 and \$520,333, respectively, for direct lending through the U.S. Department of Education, which is not included as revenue and expenditures on the accompanying financial statements.

Income Taxes

The College as a governmental body is not subject to state or federal income taxes.

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2019 and 2018

Use of Estimates

The preparation of financial statements requires management to make estimate and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future reporting period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The College only has two items that qualify for reporting in this category. Those are the deferred charge on refunding and deferred outflows of resources from Other Postemployment Benefits (OPEB) reported in the statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to OPEB represents other postemployment benefits that will be recognized as expense (or as a reduction of net OPEB liability) in future periods.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future reporting period and so will not be recognized as an inflow of resources (revenue) until that time. The College has two items that qualify for reporting in this category: deferred revenue, which is derived from property tax and deferred inflows of resources related to other postemployment benefits. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available or as amortized as a reduction of OPEB expense.

Retirement System - Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the plan net position of the State Universities Retirement System (SURS or the System) and additions to/deductions from SURS' plan net position has been determined on the same basis as they are reported by SURS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For the purposes of financial reporting, the State of Illinois and participating employers are considered to be under a special funding situation. A special funding situation is defined as a circumstance in which a nonemployer entity is legally responsible for making contributions

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directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of the contributions for which the nonemployer entity is legally responsible is not dependent upon one or more events unrelated to pensions or (2) the nonemployer is the only entity with a legal obligation to make contributions directly to a pension plan. The State of Illinois is considered a nonemployer contributing entity. Participating employers are considered employer contributing entities.

Cost-Sharing Defined Benefit Other Postemployment Benefit Plan

The College participates in a cost-sharing multiple-employer defined benefit other postemployment benefit plan, Community College Health Insurance Security Fund, (the OPEB Plan). For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 8 additional disclosures.

Note 2: Property Taxes

The College's property taxes are levied each calendar year on all taxable real property located in the College's district. Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the units their respective shares of the collections. Taxes levied in 2018 become due and payable in two installments (March 1, 2019 and August 1, 2019). The first installment is an estimated bill and is one half of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization.

Any changes from the prior year will be reflected in the second installment bill. Taxes must be levied by the last Tuesday in December for the following levy year. The levy becomes an enforceable lien against the property as of January 1 immediately following the levy year.

In accordance with the College Board resolution, 50% of property taxes extended for the 2018 tax year and collected in 2019 are recorded as revenue in the year ended June 30, 2019. The remaining revenue related to the 2018 tax year extension has been deferred and will be recorded as revenue in the subsequent fiscal year. However, for Bond and Interest Fund, the levy is intended to pay for the principal and interest payments due during 2019. The deferred revenue is related to bonds and interest payments. Based upon collection histories, the College records real property taxes at approximately 50% of the 2018 extended levy.

A reserve of approximately \$893,000 and \$982,000 for the fiscal years 2019 and 2018, respectively, has been set up for the estimated amount of unpaid amounts related to prior years' taxes.

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The statutory maximum tax rates and the respective rates for the 2018 and 2017 tax levies, per \$100 of assessed valuation, are as follows:

	Statutory Maximum Rate	Tax Levy Year	
		2018	2017
Current			
Education Fund	0.7500	0.4426	0.4168
Operation and Maintenance Fund	0.1000	0.0875	0.0815
Bond and Interest	-	0.0368	0.0354
Life Safety Fund	0.1000	-	-
Liability, Protection, and Settlement Fund	-	0.0337	0.0317
Social Security Fund	-	0.0138	0.0130
Audit Fund	0.0050	0.0042	0.0039
	<u>0.9550</u>	<u>0.6186</u>	<u>0.5823</u>

Note 3: Cash and Investments

State statutes authorize the College to make deposits in commercial banks and savings and loan institutions, and to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, savings accounts, credit union shares, repurchase agreements (under certain statutory restrictions), commercial paper rated within the three highest classifications by at least two standard rating services, the Illinois Funds and the Illinois School District Liquid Asset Fund Plus.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered within the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the *Investment Company Act of 1940*. Investments in Illinois Funds are valued at Illinois Funds' share price, which is the price at which the investment could be sold.

Deposits

As of June 30, 2019 and 2018, the carrying amounts of the College's deposits were \$10,606,485 (\$9,112,867 is restricted) and \$1,171,349, respectively, with bank balances of \$11,468,963 and \$1,921,532, respectively. It is the College's policy that 105% of the bank balances be collateralized by securities held in the pledging bank's trust department or by its agent in the College's name when not federally insured. At June 30, 2019, none of the College's deposits were exposed to custodial credit risk. The Illinois Funds are not subject to collateralization.

Investments

The investments which the College may purchase are limited by Illinois law to the following (1) securities which are fully guaranteed by the U.S. government as to principal and interest;

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(2) certain U.S. Government Agency securities; (3) certificates of deposit or time deposits of banks and savings and loan associations which are insured by a Federal corporation; (4) short-term discount obligations of the Federal National Mortgage Association; (5) certain short-term obligations of corporations (commercial paper) rated in the highest classifications by at least two of the major rating services; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds and (8) money market mutual funds and certain other instruments.

The College's deposits and investments are included on the statement of net position under the following classifications at June 30, 2019 and 2018:

	2019	2018
Cash and cash equivalents	\$ 21,241,942	\$ 22,693,268
Restricted cash and cash equivalents	9,112,867	-
Investments	733	-
	<u>30,355,542</u>	<u>22,693,268</u>
Total cash and investments	<u>\$ 30,355,542</u>	<u>\$ 22,693,268</u>

The amounts in the previous chart are classified in the following categories for disclosure purposes:

	2019	2018
Deposits	\$ 10,606,485	\$ 1,171,349
Investments in securities and similar instruments	19,748,539	21,521,401
Petty cash on hand	518	518
	<u>30,355,542</u>	<u>22,693,268</u>
Total cash and investments	<u>\$ 30,355,542</u>	<u>\$ 22,693,268</u>

As of June 30, 2019, the College had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities			
		Less Than 1 Year	1 - 5 Years	6 - 10 Years	More Than 10 Years
GNMAs (government guaranteed)	\$ 733	\$ 733	\$ -	\$ -	\$ -
State Treasurer Illinois Funds	19,747,806	19,747,806	-	-	-
	<u>\$ 19,748,539</u>	<u>\$ 19,748,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

As of June 30, 2018, the College had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities			
		Less Than 1 Year	1 - 5 Years	6 - 10 Years	More Than 10 Years
State Treasurer Illinois Funds	\$ 21,521,401	\$ 21,521,401	\$ -	\$ -	\$ -

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Interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two year period, the investment policy does not strictly limit the maximum maturity lengths of investments but limits long-term investment to 33.3%.

State Treasurer Illinois Funds are reported as cash and cash equivalents on the statement of net position. The credit rating is AAAM as described by the Standard & Poor's and Moody's at June 30, 2019 and 2018. The Government National Mortgage Association Pools (GNMAs) are explicitly guaranteed by the United States Government and are not considered to have credit risk. No disclosure of credit rating is necessary for these investments. In 2019, GNMAs make up 100% of the fiscal year's investment balance.

Note 4: Capital Assets

The following is a summary of changes in capital assets for the year ended June 30, 2019:

	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
Capital assets not being depreciated				
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ 2,600,248
Construction in progress	165,000	697,860	(165,000)	697,860
Total capital assets not being depreciated	<u>2,765,248</u>	<u>697,860</u>	<u>(165,000)</u>	<u>3,298,108</u>
Capital assets being depreciated				
Building and building improvements	35,441,975	409,092	165,000	36,016,067
Furniture, fixtures and equipment	7,855,997	581,779	-	8,437,776
Total capital assets being depreciated	<u>43,297,972</u>	<u>990,871</u>	<u>165,000</u>	<u>44,453,843</u>
Total	<u>46,063,220</u>	<u>1,688,731</u>	<u>-</u>	<u>47,751,951</u>
Less accumulated depreciation for				
Buildings and building improvements	16,745,295	1,511,200	-	18,256,495
Furniture, fixtures and equipment	5,615,693	583,245	-	6,198,938
Total accumulated depreciation	<u>22,360,988</u>	<u>2,094,445</u>	<u>-</u>	<u>24,455,433</u>
Capital assets, net	<u><u>\$ 23,702,232</u></u>			<u><u>\$ 23,296,518</u></u>

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The following is a summary of changes in capital assets for the year ended June 30, 2018:

	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
Capital assets not being depreciated				
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ 2,600,248
Construction in progress	-	165,000	-	165,000
Total capital assets not being depreciated	<u>2,600,248</u>	<u>165,000</u>	<u>-</u>	<u>2,765,248</u>
Capital assets being depreciated				
Building and building improvements	35,510,495	-	(68,520)	35,441,975
Furniture, fixtures and equipment	<u>7,725,949</u>	<u>61,528</u>	<u>68,520</u>	<u>7,855,997</u>
Total capital assets being depreciated	<u>43,236,444</u>	<u>61,528</u>	<u>-</u>	<u>43,297,972</u>
Total	<u>45,836,692</u>	<u>226,528</u>	<u>-</u>	<u>46,063,220</u>
Less accumulated depreciation for				
Buildings and building improvements	15,372,978	1,473,121	(100,804)	16,745,295
Furniture, fixtures and equipment	<u>4,911,611</u>	<u>603,278</u>	<u>100,804</u>	<u>5,615,693</u>
Total accumulated depreciation	<u>20,284,589</u>	<u>2,076,399</u>	<u>-</u>	<u>22,360,988</u>
Capital assets, net	<u>\$ 25,552,103</u>			<u>\$ 23,702,232</u>

Note 5: Long and Short-Term Liabilities

On March 13, 2014, the College refunded the remaining \$3,195,000 balance of the \$5,105,000 Taxable General Obligation College Building Bonds, Series 2009 (Alternate Revenue Source, Build America Bonds). The 2014 Series bonds have interest rates ranging from 3.00% to 5.00%. These bonds have annual maturities of \$40,000 to \$560,000 starting in 2014 and ending in 2023. On May 24, 2019, the remaining balance of \$2,550,000 were refunded and defeased through an escrow agent. See defeased debt section in Note 5.

On May 29, 2019, Morton College issued \$8,335,000 of General Obligation Limited Tax Bonds, Series 2019. The 2019 Series bonds have interest rates ranging from 1.82% to 3.16% and are payable on December 15 and June 15 in each year. These bonds have annual maturities of \$280,000 to \$625,000 starting in 2020 and ending in 2038.

In fiscal year 2014, the College entered into one new capital lease agreement, which has monthly payments of \$1,748 and are due through July 2018. This agreement has an approximate interest rate of 8.5%. The copier/printer was recorded at a cost of \$85,200 and accumulated depreciation is \$85,200 as of June 30, 2019. The College also entered into one new vehicle lease agreement, with monthly payments of \$1,805 and are due through September 2018. This agreement has an interest rate of 5.77%. The vehicles were recorded at a cost of \$94,340 and accumulated depreciation is \$94,340 of June 30, 2019.

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In fiscal year 2015, the College entered into three new lease agreements, which have aggregate monthly payments of approximately \$787 and are due through March 2020. These agreements have approximate interest rates of 3.9%. The copier/printers were recorded at a cost of \$42,824 and accumulated depreciation is \$42,824 as of June 30, 2019.

In fiscal year 2016, the College entered into one new copier lease agreement, with monthly payments of \$179 that are due through December 2020. This agreement has an approximate interest rate of 8%. The copier/printer was recorded at a cost of \$8,848 and accumulated depreciation is \$7,080 as of June 30, 2019.

In fiscal year 2017, the College entered into a new copier lease agreement, with monthly payments of \$337 that are due through December 2021. This agreement has approximate interest rate of 7%. The copier/printer was recorded at a cost of \$16,846 and accumulated depreciation of \$10,107 as of June 30, 2019.

In fiscal year 2019, the College entered into a new copier lease agreement, with monthly payments of \$2,897 that are due through December 2024. This agreement has approximate interest rate of 7%. The copier/printer was recorded at a cost of \$146,165 and accumulated depreciation of \$29,233 as of June 30, 2019.

In fiscal year 2019, the College entered into a new capital lease agreement for a bus unit, with monthly payments of \$1,248 that are due through May 2024. This agreement has approximate interest rate of 7%. The bus was recorded at a cost of \$63,798 and accumulated depreciation of \$12,759 as of June 30, 2019.

A summary of long-term liability activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current Portion
Bonds payable					
Serial bonds, 2014 series	\$ 2,995,000	\$ -	\$ 2,995,000	\$ -	\$ -
Serial bonds, 2019 series	-	8,335,000	-	8,335,000	-
Leases payable					
Capital leases	37,438	209,614	29,314	217,738	44,716
Other long-term liabilities					
Unamortized bond premium	267,578	1,039,329	270,469	1,036,438	-
Net other postemployment benefit liabilities (Note 8)	13,521,877	1,803,900	1,203,807	14,121,970	-
	<u>\$ 16,821,893</u>	<u>\$ 11,387,843</u>	<u>\$ 4,498,590</u>	<u>\$ 23,711,146</u>	<u>\$ 44,716</u>

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A summary of long-term liability activity for the year ended June 30, 2018, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current Portion
Bonds payable					
Serial bonds, 2006 series	\$ 415,000	\$ -	\$ 415,000	\$ -	\$ -
Serial bonds, 2014 series	3,040,000	-	45,000	2,995,000	445,000
Leases payable					
Capital leases	93,475	-	56,037	37,438	21,362
Other long-term liabilities					
Unamortized bond premium	314,910	-	47,332	267,578	-
Net other postemployment benefit liabilities* (Note 8)	12,713,003	808,874	-	13,521,877	-
	<u>\$ 16,576,388</u>	<u>\$ 808,874</u>	<u>\$ 563,369</u>	<u>\$ 16,821,893</u>	<u>\$ 466,362</u>

*See restatement footnote in Note 11.

Total principal and interest maturities on the bonds and leases payable as of June 30, 2019, is as follows:

Year Ending June 30,	Debt Obligation		
	Principal	Interest	Total
2020	\$ 44,716	\$ 395,839	\$ 440,555
2021	324,388	376,422	700,810
2022	338,789	358,957	697,746
2023	350,417	340,898	691,315
2024	359,427	322,075	681,502
Thereafter	7,135,000	2,471,625	9,606,625
	<u>\$ 8,552,738</u>	<u>\$ 4,265,815</u>	<u>\$ 12,818,553</u>

A computation of the legal debt margin of the College is as follows:

	2019	2018
Assessed valuation	\$ 1,660,547,053	\$ 1,721,823,048
Legal debt limit - 2.875% of assessed valuation	47,740,728	49,502,413
Debt applicable to debt limit	<u>(9,371,438)</u>	<u>(3,262,578)</u>
Legal debt margin	<u>\$ 38,369,290</u>	<u>\$ 46,239,835</u>

The legal debt limit is imposed by the Illinois Community College Board.

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Defeased Debt

On May 29, 2019, the College refunded and defeased its remaining Series 2014 General Obligation Taxable Refunding Bonds with face value of \$2,550,000. Cash from the General Fund was placed in escrow to purchase government securities which will be sufficient to pay the outstanding balance of the Series 2014 General Obligation Refunding Bonds. At June 30, 2019, as a result of the restructuring, the Series 2014 Bonds are considered defeased and the liability has been removed from the Statement of Net Position. At June 30, 2019, \$2,550,000 of the defeased 2014 Bonds remain outstanding.

Although the refunding resulted in the recognition of an accounting loss of \$55,685 for the year ended June 30, 2019, the College obtained an economic gain (difference between the present values of the old and new debt service payments) of \$766,000.

Cash Paid for Interest

Cash paid for interest for the fiscal year was approximately \$406,134 and \$151,000 for the years ended June 30, 2019 and 2018, respectively.

Note 6: Compensated Absences

Sick leave for classified staff members is continuously accumulated at the rate of one day per month; administrative personnel accumulate sick leave at the rate of 20 days per year. Accumulated sick leave is not subject to a maximum number of days and can be taken in the event of illness or doctor's appointments. Upon employee termination, the College has no commitment for accumulated sick leave and, therefore, no liability is recorded. Employees who retire are given credit for unused sick leave toward years of service in the State Universities Retirement System.

Vacation leave is accrued at a minimum rate of 5/6 day per month up to a maximum of 21 days. All vacation leave must be used by the end of the benefit year, except if written approval is obtained. All unused vacation leave is computed at the daily rate of compensation and is paid to the employee or beneficiary in the event of termination, retirement or death. Accumulated vacation leave is recorded as expenditure and as a liability.

The activity related to the accrued compensated absences for the years ending June 30, 2019 and 2018, is as follows:

	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 190,063	\$ 178,169
Additions	217,044	190,063
Deletions	<u>(190,063)</u>	<u>(178,169)</u>
Ending balance	<u><u>\$ 217,044</u></u>	<u><u>\$ 190,063</u></u>

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Note 7: Retirement Plan

Plan Description

The College contributes to the State Universities Retirement System (SURS) of Illinois, a cost-sharing multiple-employer defined benefit plan with a special funding situation whereby the State of Illinois (State) makes substantially all actuarially determined required contributions on behalf of the participating employers. SURS was established July 1, 1941, to provide retirement annuities and other benefits for staff members and employees of state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents and other beneficiaries of such employees. SURS is considered a component unit of the State of Illinois' financial reporting entity and is included in the State's financial reports as a pension trust fund. SURS is governed by Chapter 40, Act 5, Article 15 of the Illinois Compiled Statutes. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by accessing the website at www.SURS.org.

Benefits Provided

A traditional benefit plan was established in 1941. Public Act 90-0448 enacted effective January 1, 1998, established an alternative defined benefit program known as the portable benefit package. The traditional and portable plan Tier I refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who begin participation on or after January 1, 2011, and who do not have other eligible Illinois reciprocal system services. The revised plan is referred to as Tier 2. New employees are allowed six months after their date of hire to make an irrevocable election. A summary of the benefit provisions as of June 30, 2018, can be found in the System's comprehensive annual financial report (CAFR) notes to the financial statements.

Contributions

The State of Illinois is primarily responsible for funding the System on behalf of the individual employers at an actuarially determined amount. Public Act 88-0593 provides a Statutory Funding Plan consisting of two parts: (i) a ramp-up period from 1996 to 2010 and (ii) a period of contributions equal to a level percentage of the payroll of active members of the System to reach 90% of the total actuarial accrued liability by the end of fiscal year 2045. Employer contributions from trust, federal and other funds are provided under Section 15-155(b) of the Illinois Pension Code and require employers to pay contributions which are sufficient to cover the accruing normal costs on behalf of applicable employees. The employer's normal cost for fiscal year 2018 and 2019 was 12.46% and 12.29%, respectively, of employee payroll. The normal cost is equal to the value of current year's pension benefit and does not include any allocation for the past unfunded liability or interest on the unfunded liability except for police officers and fire fighters who contribute 9.5% of their earnings. Plan members are required to contribute 8.0% of their annual covered salary except for police officers and fire fighters who contribute 9.5% of their earnings. The contribution requirements of plan members and employers are established and may be

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amended by the Illinois General Assembly. Participating employers make contributions toward separately financed specific liabilities under Section 15.139.5(e) of the Illinois Pension Code (relating to contributions payable due to the employment of affected annuitants or specific return to work annuitants) and Section 15.155(g) (relating to contributions payable due to earning increases exceeding 6% during the final rate of earnings period). Contributions by the State for the years ended June 30, 2019 and 2018, were \$11,106,495 and \$9,885,726, respectively, which have been recognized as revenue and expense by the College. College contributions were \$0 for the same periods.

Net Pension Liability

At June 30, 2019 and 2018, SURS reported a net pension liability (NPL) of \$27,494,556,682 and \$25,481,105,995, respectively. The 2019 net pension liability was measured as of June 30, 2018. The 2018 net pension liability was measured as of June 30, 2017.

Employer Proportionate Share of Net Pension Liability

The fiscal year 2019 and 2018 amounts of the proportionate share of the net pension liability to be recognized by the College is \$0. The fiscal year 2019 and 2018 proportionate shares of the State's net pension liability associated with the College are \$113,717,486 or 0.4136% and \$104,396,092 or 0.4097%, respectively. This amount is not recognized in the financial statement, due to the special funding situation. The net pension liabilities were measured as of June 30, 2018 and 2017, and the total pension used to calculate the net pension liabilities were determined based on the June 30, 2017 and 2016 actuarial valuations rolled forward. The basis of allocations used in the proportionate share of net pension liabilities are the actual reported pensionable earnings made to SURS during fiscal year 2018 and 2017.

Pension Expense

For the years ended June 30, 2019 and 2018, SURS reported a collective net pension expense of \$2,685,322,700 and \$2,412,918,129, respectively.

Employer Proportionate Share of Pension Expense

The employer proportionate share of collective pension expense is recognized as nonoperating revenue with matching expense (compensation and benefits) in the financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable earnings made to SURS during fiscal year 2018. As a result, the College recognized on-behalf revenue and pension expense of \$11,106,495 from this special funding situation for the fiscal year ended June 30, 2019, and \$9,885,726 for the fiscal year ended June 30, 2018.

Deferred Outflows of Resources and Deferred Inflows of Resources

No deferred outflows of resources or deferred inflows of resources related to pensions have been recorded at June 30, 2019 or 2018.

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SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources

	As of June 30, 2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 65,521,614	\$ 181,032,053
Change in assumptions	1,286,257,095	123,218,306
Net difference between projected and actual earnings on pension plan investments	26,810,634	-
	<u>\$ 1,378,589,343</u>	<u>\$ 304,250,359</u>
	As of June 30, 2018	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 139,193,227	\$ 1,170,771
Change in assumptions	205,004,315	259,657,577
Net difference between projected and actual earnings on pension plan investments	94,620,827	-
	<u>\$ 438,818,369</u>	<u>\$ 260,828,348</u>

***SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be
Recognized in Future Expenses as of June 30, 2019***

Year Ending June 30,	Amount
2019	\$ 763,171,084
2020	540,443,042
2021	(192,612,398)
2022	(36,662,744)
2023	-
Thereafter	-
	<u>\$ 1,074,338,984</u>

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Actuarial Assumptions

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period June 30, 2014-2017. The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	3.25% to 12.25%, including inflation
Investment rate of return	6.75% beginning with the actual valuation as of June 30, 2018

Mortality rates were based on the RP-2014 Combined Mortality Table with projected generational mortality and a separate mortality assumption for disabled participants.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return were adopted by the plan's trustees after considering input from the plan's investment consultant(s) and actuary(s). For each major asset class that is included in the pension plans target asset allocation as of June 30, 2018, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	23%	5.00%
Private Equity	6%	8.50%
Non-U.S. Equity	19%	6.45%
Global Equity	8%	6.00%
Fixed Income	19%	1.50%
Treasury-Inflation Protected Securities	4%	0.75%
Emerging Market Debt	3%	3.65%
Real Estate REITS	4%	5.45%
Direct Real Estate	6%	4.75%
Commodities	2%	2.00%
Hedged Strategies	5%	2.85%
Opportunity Fund	1%	7.00%
	100%	

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Discount Rate

A single discount rate of 6.65% (7.09% in the prior year) was used to measure the total pension liability. This single discount rate was based on an expected rate of return on pension plan investments of 6.75% and a municipal bond rate of 3.62% (3.56% in the prior year) (based on the weekly rate closest to but not later than the measurement date of the 20-Year Bond Buyer Index as published by the Federal Reserve). The projection of cash flows used to determine this single discount rate were the amounts of contributions attributable to current plan members and assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the statutory contribution rates under the System's funding policy. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2075. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2075, and the municipal bond rate was applied to all benefit payments after that date.

Sensitivity of the System's Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 6.65% (7.09% in the prior year), as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

1% Decrease 5.65%	Current Single Discount Rate Assumption 6.65%	1% Increase 7.65%
\$ 33,352,188,584	\$ 27,494,556,682	\$ 22,650,651,520

Additional information regarding the SURS basic financial statements including the plan net position can be found in the SURS comprehensive annual financial report by accessing the website at www.SURS.org.

Changes of Benefit Terms

There were no benefit changes recognized in the Total Pension Liability as of June 30, 2019 and 2018.

Changes of Assumptions

In accordance with Illinois Compiled Statutes, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest and salary of the members and benefit recipients

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Notes to Basic Financial Statements

June 30, 2019 and 2018

of SURS. An experience review for the years June 30, 2014 to June 30, 2017, was performed in February 2018, resulting in the adoption of new assumptions as of June 30, 2018.

- *Salary increase.* Decrease in the overall assumed salary increase rates, ranging from 3.25 percent to 12.25 percent based on years of service, with underlying wage inflation of 2.25 percent.
- *Investment return.* Decrease the investment return assumption to 6.75 percent. This reflects maintaining an assumed real rate of return of 4.50 percent and decreasing the underlying assumed price inflation to 2.25 percent.
- *Effective rate of interest.* Decrease the long-term assumption for the ERI for crediting the money purchase accounts to 6.75 percent (effective July 2, 2019).
- *Normal retirement rates.* A slight increase in the retirement rate at age 50. No change to the rates for ages 60-61, 67-74 and 80+, but a slight decrease in rates at all other ages. A rate of 50 percent if the member has 40 or more years of service and is younger than age 80.
- *Early retirement rates.* Decrease in rates for all Tier 1 early retirement eligibility ages (55-59).
- *Turnover rates.* Change rates to produce lower expected turnover for members with less than 10 years of service and higher turnover for members with more than 10 years of service.
- *Mortality rates.* Maintain the RP-2014 mortality tables with projected generational mortality improvement. Update the projection scale from the MP-2014 to the MP-2017 scale.
- *Disability rates.* Decrease current rates to reflect that certain members who receive disability benefits do not receive the benefits on a long-term basis.

Note 8: Other Postemployment Benefit Plan

Plan Description

The College contributes and is part of the Community College Health Insurance Security Fund (CCHISF) [also known as the College Insurance Program, "CIP"] which was established under the *State Employees Group Insurance Act of 1971*, as amended, 5 ILCS 375/6.9 (f), which became effective July 1, 1999. The purpose of the CCHISF is to receive and record all revenues from the administration of health benefit programs under Article 15 of the Illinois Pension Code.

The OPEB Plan is a cost-sharing, multiple-employer, defined benefit OPEB Plan due to the following criteria:

1. Plan assets are pooled and may be used to pay employee benefits of any employer participating in the plan.
2. OPEB is provided to the employees of more than one employer.

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3. Benefits plan members will receive at or after separation from employment are defined by specific benefit terms as noted in 5 ILCS 375/6 and 5 ILCS 375/6.1.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, paragraph 18, states, “special funding situations are circumstances in which a nonemployer entity is legally responsible for providing financial support for OPEB of the employees of another entity by making contributions directly to an OPEB plan that is administered through a trust that meets the criteria,” of trust fund reporting (GASB 75, paragraph 4), and either of the following criteria are met: (1) the amount of contributions or benefit payments for which the nonemployer entity legally is responsible is not dependent upon one or more events or circumstances unrelated to the OPEB or (2) the nonemployer entity is the only entity with a legal obligation to provide financial support directly to an OPEB plan that is used to provide OPEB to employees of another entity.

The CCHISF has a special funding situation as described in 40 ILCS 15/1.4. The State is required by statute to contribute a defined percentage of participant payroll directly to the OPEB plan, which is administered through a trust.

CCHISF has no component units and is not a component unit of any other entity. However, because CCHISF is not legally separate from the State of Illinois, the financial statements of the CCHISF are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. This fund is a nonappropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs.

The *State Employees Group Insurance Act of 1971* (5 ILCS 375/6.9) requires the Director of the Department to determine the rates and premiums for annuitants and dependent beneficiaries and establish the cost-sharing parameter, as well as funding. At the option of the Board of Trustees, the college districts may pay all or part of the balance of the cost of coverage for retirees from their district. Administrative costs are paid by the CCHISF.

Benefits Provided

The CCHISF provides health, prescription, vision and dental coverage to eligible retirees and their dependents. A summary of postemployment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706-4100.

Contributions

Employers participating in a cost-sharing OPEB plan, and any nonemployer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate

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Notes to Basic Financial Statements

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share of the collective OPEB amounts for OPEB benefits provided to members through the CCHISF plan.

The *State Employees Group Insurance Act of 1971* (5 ILCS 375/6.10) requires every active contributor of the State Universities Retirement System (SURS), who is a full-time employee of a community college district or an association of community college boards, to make contributions to the plan at the rate of 0.5% of salary. The same section of statute requires every community college district or association of community college boards that is an employer under the SURS, to contribute to the plan an amount equal to 0.5% of the salary paid to its full-time employees who participate in the plan. The *State Pension Funds Continuing Appropriation Act* (40 ILCS 15/1.4) requires the State to make an annual appropriation to the fund in an amount certified by the SURS Board of Trustees.

For each of the years ended June 30, 2019 and 2018, the College contributed \$65,415 and \$64,329, respectively, to CCHISF.

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the College reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the College. The amount recognized by the College as its proportionate share of the net OPEB liability, the related State support and the total portion of the net OPEB liability that was associated with the College were as follows:

	<u>2019</u>	<u>2018</u>
College's proportionate share of the net OPEB liability	\$ 14,121,970	\$ 13,521,877
State proportionate share of the net OPEB liability associated with the College	<u>14,121,970</u>	<u>13,343,786</u>
Total	<u>\$ 28,243,940</u>	<u>\$ 26,865,663</u>

The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the net OPEB liability was based on actual contributions made to the plan by the College compared to the total actual contributions made to the plan by all employers. At June 30, 2018, the College's proportion was 0.75%, which was an increase of 0.01% from its proportion as of June 30, 2017.

For the years ended June 30, 2019 and 2018, the College recognized OPEB expense of \$2,020,232 and \$2,626,531, respectively. The College also recognized on-behalf revenue for the State share amounting to \$926,259 in 2019 and \$1,239,861 in 2018. These amounts are included in the OPEB expense recognized by the College.

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At June 30, 2019 and 2018, the College reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 207,559	\$ 30,929
Changes of assumptions	-	1,767,654
Net difference between projected and actual earnings on OPEB investments	-	461
Changes in proportion and differences between the College's contributions and proportionate share of contributions	646,357	608
College contributions subsequent to the measurement date	65,415	-
	<u>\$ 919,331</u>	<u>\$ 1,799,652</u>

	2018	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 38,270
Changes of assumptions	-	1,126,361
Net difference between projected and actual earnings on OPEB investments	-	142
Changes in proportion and differences between the College's contributions and proportionate share of contributions	651,305	-
College contributions subsequent to the measurement date	64,329	-
	<u>\$ 715,634</u>	<u>\$ 1,164,773</u>

The College's contribution of \$65,415 in 2019 and \$64,329 in 2018 are reported as deferred outflows of resources related to OPEB resulting from College's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability.

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Notes to Basic Financial Statements
June 30, 2019 and 2018

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB at June 30, 2019, will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2020	\$ (208,507)
2021	(208,507)
2022	(208,507)
2023	(214,811)
2024	(105,404)
	\$ (945,736)

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 and 2018 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	Depends on service and ranges from 10.00% at less than 1 year of service to 3.75% at 34 or more years of service. Salary increase includes a 3.75% wage inflation assumption.
Health care cost trend and rates	Actual trend used for fiscal year 2018. For fiscal year 2019, trend starts at 8.00% and 9.00% for non-Medicare cost and post-Medicare cost, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.41% is added to non-Medicare cost on and after 2022 to account for the Excise Tax.
Investment rate of return	0%, net of OPEB plan investment expense, inflation, for all plan years.

Mortality rates were based on the following:

- Retirement and beneficiary annuitant – RP-2014 White Collar Annuitant Mortality Table
- Disabled annuitant – RP-2014 Disabled Annuitant Table
- Pre-retirement – RP-2014 White Collar Table

Tables are adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2014.

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Notes to Basic Financial Statements

June 30, 2019 and 2018

OPEB Plan Investment and Returns

During plan year ended June 30, 2018, the trust earned \$59,000 in interest, and due to a significant benefit payable, the market value of assets at June 30, 2018, is negative \$64.3 million. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the investment return assumption was set to zero.

Discount Rate

The State, community colleges and active members each contribute 0.50% of pay. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, this single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 3.56% at June 30, 2017, and 3.62% at June 30, 2018, was used to measure the total OPEB liability.

Sensitivity of the College's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate and Health Care Cost Trend Rates

The College's proportionate share of the net OPEB liability has been calculated using a discount rate of 3.62%. The following presents the College's proportionate share of the net OPEB liability calculated using a discount rate 1% higher and 1% lower than the current discount rate.

1% Decrease 2.62%	Current Single Discount Rate Assumption 3.62%	1% Increase 4.62%
\$ 16,366,994	\$ 14,121,971	\$ 12,253,439

The following table shows the College's share in the plan's net OPEB liability as of June 30, 2018, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key current trend rates are 8.00% in 2019 decreasing to an ultimate trend rate of 4.91% in 2026, for non-Medicare coverage, and 9.00% in 2019 decreasing to an ultimate trend rate of 4.50% in 2028 for Medicare coverage.

1% Decrease (a)	Healthcare Cost Trend Rates Assumption	1% Increase (b)
\$ 11,707,019	\$ 14,121,971	\$ 17,300,408

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2019 and 2018

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2019 decreasing to an ultimate trend rate of 3.91% in 2026, for non-Medicare coverage, and 8.00% in 2019 decreasing to an ultimate trend rate of 3.50% in 2028 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2019 decreasing to an ultimate trend rate of 5.91% in 2026, for non-Medicare coverage, and 10.00% in 2019 decreasing to an ultimate trend rate of 5.50% in 2028 for Medicare coverage.

Payable to the OPEB Plan

At June 30, 2019 and 2018, the College has no outstanding contributions payable the OPEB Plan.

Note 9: Risk Management

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees and natural disasters. The College participates in the Illinois Community College Risk Management Consortium, which was established in 1981 by several Chicago area community colleges as a means of reducing the cost of general liability insurance. The Consortium is a public entity risk pool currently operating as a common risk management and insurance program for the member colleges. The main purpose of the Consortium is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and aggregate stop-loss reinsurance over the selected retention limit.

As of June 30, 2019, the loss limits for the Consortium were \$125,000 for property, \$250,000 for liability and \$500,000 for workers' compensation for each occurrence. The members of the Consortium pool may share in the cost of losses and surpluses. The Consortium purchased excess insurance for \$500 million on the property and \$30 million on liability. The interest percentage calculated for each of the community colleges varies each year and is different for each type of coverage. One representative from each member serves on the board of the Consortium, and each board member has one vote on the board. None of the members of the Consortium have any direct interest in the Consortium. The College, along with other members, has a contractual obligation to fund any deficit attributable to a membership year during which it was a member. Supplemental contributions may be required to fund these deficits, but none have been required in any of the past three fiscal years.

Note 10: Commitments and Contingencies

Environmental Remediation

During fiscal year 1995, the College purchased 12.58 acres of land, which is contiguous to the College's current campus, from the Town of Cicero for \$600,000 for use as a multipurpose athletic field. An additional \$150,000 was paid for the demolition and cleanup of the land. Prior to

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Notes to Basic Financial Statements

June 30, 2019 and 2018

completing the purchase of the land, the College engaged a consultant to perform an environmental study to determine what contaminants, if any, existed on the site and what would be needed to remediate the condition. Based primarily on this environmental study, the College accrued \$277,200 for estimated environmental cleanup costs at the site during fiscal year 1995.

Prior to the closing date on the purchase of the land, soil was dumped on the property by an unknown party. Subsequent environmental testing revealed the presence of additional soil contaminants, the source of which management believes to be, in part, the fill dumped on the property prior to closing.

During 1996, the College obtained an additional environmental study related to cleanup of the site, including removal of the added fill and remediation of the surrounding soil, which estimated the cleanup costs to be as high as \$2,042,000.

In October 1997, the Board of Trustees voted to initiate a lawsuit against the Town of Cicero for environmental contamination of this property. The College is continuing to work with environmental consultants to determine the extent of environmental and pollution related problems. In response to the College's suit, the Town of Cicero filed countersuits against the College contending that the property presents a public nuisance and alleging that the College had violated the *Illinois Freedom of Information Act* by failing to disclose documents relating to the property. These countersuits have been dismissed.

The College and the Town of Cicero had pursued settling the outstanding litigation and cooperating in the cleanup of the property. Another study of the property has been conducted by the College's environmental engineers, who have determined that there may be cleanup costs in the amount of \$2,000,000. This property has been enrolled in the site remediation program of the Illinois Environmental Protection Agency.

During the fiscal year ended June 30, 2003, the College and the Town of Cicero entered into a settlement agreement that requires the Town of Cicero to remit up to \$1 million to the College to be used for costs associated with the cleanup. The \$1 million has been collected in fiscal year 2005. The funds were used toward clean-up costs in fiscal year 2005 totaling approximately \$1.6 million.

The College has been advised to perform additional testing to determine the current status of the property. In addition, the final phase of the remediation process will be dependent on the use of the property. Accordingly, management is unable to reasonably estimate the final remediation costs for financial reporting purposes.

In June 2019, the Town of Cicero removed the provision that states the College would need to obtain a No Further Remediation letter from the Illinois EPA. This will allow the College to make use of the property.

General Liability

The College is subject to claims and lawsuits that arose primarily in the ordinary course of its activities. It is of the opinion of management the disposition or ultimate resolution of such claims and

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Notes to Basic Financial Statements

June 30, 2019 and 2018

lawsuits will not have a material adverse effect on the financial position, change in net assets and cash flows of the College. Events could occur that would change this estimate materially in the near term.

Other Commitments

The College has commitments for the implementation of ongoing Enterprise Resource Planning (ERP) System totaling approximately \$80,000.

Management is not aware of any claims or lawsuits against the College that are not covered by insurance or whose settlement would materially affect the financial statements at June 30, 2019.

Note 11: Pronouncements to be Implemented in the Future

GASB Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all governmental entities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. The requirements of this statement will enhance consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities and clarifying whether and how business-type activities should report their fiduciary activities. The provisions of this statement are effective for financial statements for the College's fiscal year ending June 30, 2020.

GASB Statement No. 87, *Leases*, establishes a single approach to accounting for and reporting leases by governmental entities. The standard addresses the reporting for governments that are lessors or lessees. GASB 87 is effective for financial statements for the College's fiscal year ending June 30, 2021.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this statement. GASB 89 is effective for financial statements for the College's fiscal year ending June 30, 2021.

GASB Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*, establishes consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. GASB 90 is effective for financial statements for the College's fiscal year ending June 30, 2020.

GASB Statement No. 91, *Conduit Debt Obligations*, establishes consistent recognition, measurement and disclosure between governments for Conduit Debt Obligations. The guidance clarifies the existing definition of a conduit debt obligation, establishes a single method of reporting for issuers

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2019 and 2018

and enhances note disclosures. GASB 90 is effective for financial statements for the College's fiscal year ending June 30, 2022.

While not effective in the short term, the College will begin assessing the potential impact on the financial statements of these statements and begin the process of communicating the impact with those charged with governance and other stakeholders.

Note 12: Subsequent Events

Subsequent to year end, the College entered into agreements for the following projects: toilet renovations \$643,851, renovation of stair handrails \$565,500 and Rokit Site Cleanup \$2,170,000.

Required Supplementary Information

Morton College, Community College District No. 527
Required Supplementary Information
Pension
June 30, 2019 and 2018

Components of Net Pension Liability and Related Ratios

Schedule of the College's Proportionate Share of the Net Pension Liability

	FY 2019	FY 2018	FY 2017	FY 2016
(a) Proportion percentage of the collective net pension liability	0%	0%	0%	0%
(b) Proportion of amount of the collective net pension liability	\$ -	\$ -	\$ -	\$ -
(c) Portion of nonemployer contributing entities' total proportion of collective net pension liability associated with employer	113,717,486	104,396,091	104,137,848	93,240,864
Total (b) + (c)	<u>\$ 113,717,486</u>	<u>\$ 104,396,091</u>	<u>\$ 104,137,848</u>	<u>\$ 93,240,864</u>
Covered payroll	\$ 14,739,149	\$ 14,419,344	\$ 14,439,567	\$ 14,278,533
Portion of collective net pension liability associated with employer as a percentage of covered payroll	771.53%	724.00%	721.20%	653.01%
SURS plan net position as a percentage of the total pension liability	41.27%	42.04%	39.57%	42.37%

Schedule of the College Contributions

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
Federal, trust, grant and other contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution in relation to required contribution	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll	16,030,474	14,795,075	14,530,503	14,439,567	14,278,533
Contribution as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%

Note: The Illinois State University Retirement System implemented GASB 68 in fiscal year 2015. The information above is presented for as many years as available. The Schedule is intended to show information for 10 years. The Net Pension Liability as a Percentage of Covered Employee Payroll Schedule comprised of both SURS and the District's information while the Federal, Trust, Grant and Other Contribution Schedule is only comprised of the District's information.

Covered Employee Payroll

The payroll of employees that are provided with pensions through the pension plan.

Changes of Benefit Terms

There were no benefit changes recognized in the total pension liability as of June 30, 2019.

Changes of Assumptions

In accordance with Illinois Compiled Statutes, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest and salary of the members and benefit recipients

Morton College, Community College District No. 527
Required Supplementary Information
Pension
June 30, 2019 and 2018

of SURS. An experience review for the years June 30, 2014 to June 30, 2017, was performed in February 2018, resulting in the adoption of new assumptions as of June 30, 2018.

- *Salary increase.* Decrease in the overall assumed salary increase rates, ranging from 3.25 percent to 12.25 percent based on years of service, with underlying wage inflation of 2.2 percent.
- *Investment return.* Decrease the investment return assumption to 6.75 percent. This reflects maintaining an assumed real rate of return of 4.50 percent and decreasing the underlying assumed price inflation to 2.25 percent.
- *Effective rate of interest.* Decrease the long-term assumption for the ERI for crediting the money purchase accounts to 6.75 percent (effective July 2, 2019).
- *Normal retirement rates.* A slight increase in the retirement rate at age 50. No change to the rates for ages 60-61, 67-74 and 80+, but a slight decrease in rates at all other ages. A rate of 50 percent if the member has 40 or more years of service and is younger than age 80.
- *Early retirement rates.* Decrease in rates for all Tier 1 early retirement eligibility ages (55-59).
- *Turnover rates.* Change rates to produce lower expected turnover for members with less than 10 years of service and higher turnover for members with more than 10 years of service.
- *Mortality rates.* Maintain the RP-2014 mortality tables with projected generational mortality improvement. Update the projection scale from the MP-2014 to the MP-2017 scale.
- *Disability rates.* Decrease current rates to reflect that certain members who receive disability benefits do not receive the benefits on a long-term basis.

Morton College, Community College District No. 527
Required Supplementary Information
Other Postemployment Benefit Obligations
June 30, 2019 and 2018

Schedule of the College's Proportionate Share of the Net OPEB Liability

	FY 2019	FY 2018
College's proportion of the net OPEB liability	0.7491%	0.7415%
College's proportion of the net OPEB liability	\$ 14,121,970	\$ 13,521,877
State's proportionate share of the net OPEB liability associated with the College	14,121,970	13,343,786
Total	<u>\$ 28,243,940</u>	<u>\$ 26,865,663</u>
College's covered payroll	\$ 16,030,474	\$ 14,795,075
College's proportionate share of the net OPEB liability as a percentage of covered payroll	176.19%	181.59%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%

Note: The State of Illinois through the Department of Central Management Services (CMS) implemented GASB 75 in fiscal year 2018. The information above is presented for as many years as available. The Schedule is intended to show information for 10 years. The OPEB Liability as a Percentage of Covered Employee Payroll Schedule comprised of both CMS and the District's information.

Schedule of College Contributions

	2019	2018
Statutorily required contribution	\$ 65,415	\$ 64,329
Contributions in relation to the actuarially determined contribution	65,415	64,329
Contribution deficiency (excess)	-	-
Covered payroll	16,030,474	14,795,075
Contributions as a percentage of covered payroll	0.41%	0.43%

The information above is presented for as many years as available. The Schedule is intended to show information for 10 years. Contributions are defined by State statute and Actuarially Determined Contributions are not developed. Benefits are financed on a pay-as-you go basis, based on contribution rates defined by statute. For fiscal year end June 30, 2019, contribution rates are 0.50% of pay for active members, 0.50% of pay for community colleges, and 0.50% of pay for the State. Retired members

Morton College, Community College District No. 527

Required Supplementary Information

Other Postemployment Benefit Obligations

June 30, 2019 and 2018

contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

Notes to Schedule

Actuarial valuation date June 30, 2017

Methods and assumptions used to determine contribution rates

Actuarial cost method	Entry-age normal
Asset valuation method	Market value
Inflation	2.75%
Health care cost trend rates	Actual trend used for fiscal year 2018. For fiscal years on and after 2019, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.41% is added to non-Medicare cost on and after 2022 to account for the Excise Tax.
Salary increases	Depends on service and ranges from 10.00% at less than one year of service to 3.75% at 34 or more years of service. Salary increase includes a 3.75% wage inflation assumption.
Investment rate of return	0%, net of OPEB Plan investment expenses, including inflation, for all plan years.
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2014 actuarial valuation.
Mortality	Retirement and beneficiary annuitants: RP-2014 White Collar Annuitant Mortality Table. Disabled annuitants: RP-2014 Disabled Annuitant Table. Pre-retirement: RP-2014 White Collar Table. Tables are adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2014.
Aging factors	Based on the 2013 SOA Study, "Health Care Costs - From Birth to Death."
Other information	Health administrative expenses are included in the development of the per capita claim costs. Operating expenses are included as a component of the annual OPEB expense.

STATISTICAL SECTION

Comprehensive
Annual Financial Report
Fiscal Year Ended
June 30, 2019 and 2018

Statistical Section

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Statistical Section
June 30, 2019

The statistical section of the College's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the College's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Morton College, Community College District No. 527
Financial Trends (Unaudited)
Net Position by Component
Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
Net Investment in Capital Assets	\$ 22,674,183	\$ 20,501,284	\$ 21,847,098	\$ 22,796,061
Restricted				
Capital projects	1,559,071	734,920	549,584	483,236
Working cash	9,442,448	9,442,448	9,442,448	9,392,979
Debt service	1,447,845	938,618	966,420	1,011,459
Specific purposes	1,618,288	1,542,806	1,469,734	-
Unrestricted *	<u>(9,837,151)</u>	<u>(5,759,931) *</u>	<u>5,684,050</u>	<u>5,251,744</u>
Total net position	<u>\$ 26,904,684</u>	<u>\$ 27,400,145</u>	<u>\$ 39,959,334</u>	<u>\$ 38,935,479</u>

* GASB 75 was implemented in fiscal year 2018

Data Source

College records

2015	2014	2013	2012	2011	2010
\$ 19,481,082	\$ 19,976,342	\$ 16,826,457	\$ 15,907,741	\$ 15,844,272	\$ 16,397,137
1,128,601	14,274	1,149,200	511,865	736,089	1,734,387
9,384,486	9,384,486	9,384,615	9,382,285	9,382,285	9,382,285
1,154,821	1,162,982	1,108,691	1,121,588	1,218,466	1,196,142
-	-	-	-	-	-
<u>9,416,289</u>	<u>9,590,316</u>	<u>9,889,204</u>	<u>9,487,652</u>	<u>9,242,269</u>	<u>5,940,693</u>
<u><u>\$ 40,565,279</u></u>	<u><u>\$ 40,128,400</u></u>	<u><u>\$ 38,358,167</u></u>	<u><u>\$ 36,411,131</u></u>	<u><u>\$ 36,423,381</u></u>	<u><u>\$ 34,650,644</u></u>

Morton College, Community College District No. 527
Financial Trends (Unaudited)
Changes in Net Position
Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
Operating Revenue				
Student tuition and fees, net	\$ 6,133,413	\$ 4,982,373	\$ 4,684,983	\$ 4,596,204
Other	119,321	1,211,196	1,696,682	1,720,315
Total operating revenue	6,252,734	6,193,569	6,381,665	6,316,519
Operating Expenses				
Instruction	18,077,524	17,995,297	15,728,370	10,517,895
Academic support	2,940,227	2,563,405	2,585,214	2,766,990
Student services	3,919,084	3,668,700	3,072,864	2,552,963
Public service	1,185,466	1,436,109	1,134,636	558,055
Institutional administration	6,773,878	6,951,773	7,036,574	6,589,007
Physical plant operations	5,808,513	5,062,853	4,607,377	7,959,932
Depreciation	2,094,445	2,076,399	1,870,339	2,068,042
Scholarship expense	4,347,856	3,624,113	3,684,305	4,095,799
Auxiliary expense	1,071,095	2,121,933	2,463,156	2,482,407
Total operating expenses	46,218,088	45,500,582	42,182,835	39,591,090
Operating Loss	(39,965,354)	(39,307,013)	(35,801,170)	(33,274,571)
Nonoperating Revenue (Expenses)				
Local property taxes	9,861,485	9,982,119	9,763,900	9,128,821
State appropriations	20,952,783	19,957,533	18,480,322	15,145,280
Federal grants and contracts	8,568,350	9,353,438	8,651,665	8,852,948
Local grants and contracts	3,783	1,848	11,625	3,300
Investment income	522,777	264,202	(177,874)	27,677
Interest expense on bonds	(439,285)	(162,642)	95,387	(204,466)
Net nonoperating revenue (expenses)	39,469,893	39,396,498	36,825,025	32,953,560
Increase (Decrease) in Net Position	\$ (495,461)	\$ 89,485	\$ 1,023,855	\$ (321,011)

Data Source

Morton College Comprehensive Annual Financial Reports and general ledger reports

2015	2014	2013	2012	2011	2010
\$ 4,040,567	\$ 3,361,086	\$ 4,125,936	\$ 3,336,367	\$ 2,965,107	\$ 1,978,334
<u>1,850,764</u>	<u>1,982,775</u>	<u>2,238,138</u>	<u>2,408,893</u>	<u>2,597,828</u>	<u>2,383,068</u>
<u>5,891,331</u>	<u>5,343,861</u>	<u>6,364,074</u>	<u>5,745,260</u>	<u>5,562,935</u>	<u>4,361,402</u>
12,568,259	13,683,816	11,178,977	10,560,776	10,891,769	10,207,879
2,364,630	2,300,300	2,146,750	1,640,870	1,657,044	728,771
2,552,583	2,463,099	2,064,685	1,724,416	1,963,425	2,457,240
528,553	517,563	486,255	528,209	499,903	964,727
7,022,773	5,602,019	5,878,454	5,487,908	4,068,162	4,267,797
4,787,610	2,702,346	4,265,754	4,363,130	3,317,143	2,915,452
1,797,419	1,761,597	1,445,016	1,437,228	1,450,714	1,195,651
4,391,965	4,380,563	6,203,707	4,682,950	4,160,475	2,748,859
<u>2,440,249</u>	<u>2,649,892</u>	<u>2,567,778</u>	<u>2,603,138</u>	<u>2,539,302</u>	<u>2,481,197</u>
<u>38,454,041</u>	<u>36,061,195</u>	<u>36,237,376</u>	<u>33,028,625</u>	<u>30,547,937</u>	<u>27,967,573</u>
<u>(32,562,710)</u>	<u>(30,717,334)</u>	<u>(29,873,302)</u>	<u>(27,283,365)</u>	<u>(24,985,002)</u>	<u>(23,606,171)</u>
9,310,381	8,337,495	8,215,441	7,667,168	8,945,308	8,652,341
14,449,848	14,453,707	12,816,492	9,411,230	8,471,061	8,362,672
9,458,611	9,917,890	10,911,286	10,159,841	9,379,397	7,308,800
20,710	23,650	220,428	294,408	254,565	209,467
3,687	3,437	12,691	19,317	12,394	41,859
<u>(243,648)</u>	<u>(248,612)</u>	<u>(356,000)</u>	<u>(280,849)</u>	<u>(304,986)</u>	<u>(156,168)</u>
<u>32,999,589</u>	<u>32,487,567</u>	<u>31,820,338</u>	<u>27,271,115</u>	<u>26,757,739</u>	<u>24,418,971</u>
<u>\$ 436,879</u>	<u>\$ 1,770,233</u>	<u>\$ 1,947,036</u>	<u>\$ (12,250)</u>	<u>\$ 1,772,737</u>	<u>\$ 812,800</u>

Morton College, Community College District No. 527

Financial Trends (Unaudited)

Operating Expenses by Function

(Dollars in Thousands)

Last Ten Fiscal Years

Year of Levy	Total	Instruction	Academic Support	Student Services	Institutional Support
2019	\$ 44,124	\$ 18,078	\$ 2,940	\$ 3,919	\$ 6,774
2018	43,424	17,995	2,563	3,669	6,952
2017	40,312	15,728	2,585	3,073	7,037
2016	37,523	10,518	2,767	2,553	6,589
2015	36,658	12,568	2,365	2,553	7,023
2014	34,300	13,684	2,300	2,463	5,602
2013	34,794	11,179	2,147	2,065	5,879
2012	31,591	10,561	1,641	1,724	5,488
2011	29,096	10,892	1,657	1,963	4,068
2010	26,772	10,208	729	2,457	4,268

Excludes unallocated depreciation

Data Source

College records

Operation and Maintenance of Plant	Scholarships and Fellowships	Public Service	Auxiliary Service
\$ 5,809	\$ 4,348	\$ 1,185	\$ 1,071
5,063	3,624	1,436	2,122
4,607	3,684	1,135	2,463
7,960	4,096	558	2,482
4,788	4,392	529	2,440
2,702	4,381	518	2,650
4,266	6,204	486	2,568
4,363	4,683	528	2,603
3,317	4,160	500	2,539
2,915	2,749	965	2,481

Morton College, Community College District No. 527
Revenue Capacity (Unaudited)
Assessed Value and Actual Value of Taxable Property
Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Railroad Property
2018	N/A	N/A	N/A	\$ -	\$ 28,320,242
2017	\$ 1,225,521,099	\$ 308,743,701	\$ 160,163,978	-	27,394,270
2016	1,001,392,862	277,468,730	136,440,304	-	26,971,080
2015	962,020,600	270,979,264	135,101,934	-	25,750,151
2014	992,167,998	276,656,708	140,550,826	-	25,475,596
2013	1,050,767,490	270,215,325	191,960,604	-	25,254,915
2012	1,132,021,942	293,820,048	190,451,096	-	24,603,475
2011	1,247,814,160	314,294,693	200,305,710	-	21,293,561
2010	1,732,327,412	335,543,279	217,994,164	-	19,534,030
2009	1,671,095,959	370,937,285	209,171,874	-	16,757,916

Notes

Property in the College's district is reassessed every three years.
Cook County is on a triennial reassessment cycle.
Property estimated assessed value is at 33% of actual value.

Data Source

Offices of the County Clerk of Cook County

Other Assessed Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
\$ 9,467	\$ 1,660,547,053	61.90%	\$ 4,981,641,159	33.33%
-	1,721,823,048	58.30%	5,165,469,144	33.33%
-	1,442,272,976	68.00%	4,326,818,928	33.33%
-	1,393,851,949	69.80%	4,181,555,847	33.33%
-	1,434,851,128	67.00%	4,304,553,384	33.33%
-	1,538,198,334	61.30%	4,614,595,002	33.33%
-	1,640,896,561	55.60%	4,922,689,683	33.33%
-	1,783,704,124	50.40%	5,351,112,372	33.33%
-	2,305,398,885	39.20%	6,916,196,655	33.33%
-	2,267,963,034	39.30%	6,803,889,102	33.33%

Morton College, Community College District No. 527

Revenue Capacity (Unaudited)

Property Tax Rates – Direct and Overlapping Governments

Last Ten Levy Years

Taxing Body	2018	2017	2016	2015
Cook County	0.489	0.496	0.496	0.552
Cook County Forest Preserve	0.060	0.062	0.062	0.069
Metropolitan Water Reclamation	0.396	0.402	0.402	0.426
Consolidated Elections	-	0.031	0.031	0.034
Town of Cicero	6.504	6.029	6.029	6.315
Town of Cicero Library Fund	0.287	0.279	0.279	0.388
General Assistance	0.023	0.024	0.024	0.049
Clyde Park District	0.507	0.460	0.460	0.542
Elementary School District #99	4.306	4.111	4.111	5.238
High School District #201	3.036	2.875	2.875	3.339
Cicero Community Mental Health	0.104	0.093	0.093	0.120
Total overlapping rate	15.712	14.862	14.862	17.072
Morton Community College No. 527	0.619	0.583	0.583	0.698
Total rate	16.331	15.445	15.445	17.770

Year is year of extension.

Data Source

Cook County Clerk's Office

2014	2013	2012	2011	2010	2009
0.568	0.560	0.531	0.462	0.423	0.394
0.069	0.069	0.063	0.058	0.051	0.049
0.430	0.417	0.370	0.320	0.274	0.261
-	0.031	-	0.025	-	0.021
5.760	5.183	4.522	4.566	3.388	3.344
0.351	0.322	0.289	0.231	0.166	0.161
0.047	0.062	0.068	0.051	0.037	0.036
0.556	0.545	0.505	0.458	0.333	0.308
4.998	4.670	4.302	3.874	2.799	2.786
3.216	2.954	2.732	2.454	1.858	1.848
0.104	0.096	0.100	0.077	0.063	0.062
16.099	14.909	13.482	12.576	9.392	9.270
0.670	0.613	0.556	0.504	0.392	0.393
16.769	15.522	14.038	13.080	9.784	9.663

Morton College, Community College District No. 527
Revenue Capacity (Unaudited)
Principal Property Taxpayers
2018 Levy Year and Nine Years Ago

Name	Type of Business or Property	2018 Equalized Assessed Valuation*	Rank
MacNeal Hospital Finance	General hospital and commercial properties	\$ 18,375,567	1
Cermak Plaza Associate	Shopping center	14,326,423	2
Hawthorne Works Ste 316	Shopping center	13,537,316	3
Wal-mart Real Estate	Retail store	10,292,395	4
Thomas Carey Heirs	Commercial property	10,244,115	5
Chill LLC Lyons	Commercial properties	8,254,509	6
Cicero Market Place	Supermarket, one-store stores	7,271,251	7
DiMucci Companies	Shopping center, supermarket	6,877,884	8
CICF 2 IL1B01 LLC	Commercial property	6,743,949	9
Target Proptax T732	Discount department stores	6,741,816	10
KTR Capital PTR Tax Dept	Industrial property		
Heartland Bank	Commercial property		
United States Cold Storage	Industrial property		
Cambridge Realty CAP	Commercial property		
		<hr/>	
		<u><u>\$ 102,665,225</u></u>	

*Includes only those parcels with 2018 equalized assessed valuations of approximately \$100,000 and over as recorded in the County Assessor's Office.

**Includes only those parcels with 2009 equalized assessed valuations of \$260,000 and over as recorded in the County Assessor's Office.

Data Source

Cook County Clerk's and Assessor's Offices

Percent of District's Total EAV	2009 Equalized Assessed Valuation**	Rank	Percent of District's Total EAV
1.10%	\$ 22,770,098	1	1.00%
0.90%	11,204,673	3	0.49%
0.80%	13,875,571	2	0.61%
0.60%			
0.60%	11,093,281	4	0.49%
0.50%			
0.40%	10,457,198	5	0.46%
0.40%	10,156,993	7	0.45%
0.40%			
0.40%			
	10,203,254	6	0.45%
	10,133,891	8	0.45%
	8,304,850	9	0.37%
	7,981,741	10	0.35%
	<hr/>		
	<u>\$ 116,181,550</u>		

Morton College, Community College District No. 527

Revenue Capacity (Unaudited)

Property Tax Levies and Collections

Last Ten Levy Years

Year of Levy	Total Extended Tax Levy	Current Year Collections	Percent of Levy	Delinquent Taxes Collected (Refunded)	Total Taxes Collected	Percent of Levy EAV
2018	\$ 10,278,763	\$ 5,120,062	49.81%	\$ -	\$ 5,120,062	49.81%
2017	10,038,214	9,886,521	98.49%	(172,007)	9,714,514	96.78%
2016	9,807,465	9,674,736	98.65%	(190,679)	9,484,057	96.70%
2015	9,729,038	9,888,151	101.64%	(534,561)	9,353,590	96.14%
2014	9,613,393	9,535,983	99.12%	(358,157)	9,177,826	95.47%
2013	9,428,970	9,403,540	99.60%	(346,186)	9,057,354	96.06%
2012	9,123,084	9,053,905	99.24%	(279,738)	8,774,167	96.18%
2011	8,989,563	8,914,223	99.16%	(265,452)	8,648,771	96.21%
2010	9,036,894	8,977,670	99.34%	(265,112)	8,712,558	96.41%
2009	8,912,688	8,918,889	100.07%	(399,383)	8,519,506	95.59%

Data Source

County tax records

Morton College, Community College District No. 527

Revenue Capacity (Unaudited)

Assessed Valuations and Taxes Extended

Governmental Fund Types

Last Ten Levy Years

	2018 Levy	2017 Levy	2016 Levy	2015 Levy	2014 Levy
Assessed valuation	<u>\$ 1,660,547,053</u>	<u>\$ 1,721,823,048</u>	<u>\$ 1,442,272,976</u>	<u>\$ 1,393,851,949</u>	<u>\$ 1,434,851,128</u>
Tax rates (per \$100 of assessed valuation)					
Education Fund	0.4426	0.4168	0.4860	0.4999	0.4711
Operations and Maintenance Fund	0.0875	0.0815	0.0926	0.1000	0.1000
Bond and Interest Fund	0.0368	0.0354	0.0448	0.0463	0.0134
Liability, Protection and Settlement Fund	0.0337	0.0317	0.0370	0.0373	0.0713
Social Security Fund	0.0138	0.0130	0.0150	0.0149	0.0145
Audit Fund	<u>0.0042</u>	<u>0.0039</u>	<u>0.0046</u>	<u>0.0048</u>	<u>0.0050</u>
Total tax rates	<u><u>0.6186</u></u>	<u><u>0.5823</u></u>	<u><u>0.6800</u></u>	<u><u>0.7032</u></u>	<u><u>0.6753</u></u>
Taxes extended					
Education Fund	\$ 7,363,200	\$ 7,176,000	\$ 7,098,000	\$ 6,968,000	\$ 6,760,000
Operations and Maintenance Fund	1,456,000	1,404,000	1,352,000	1,393,852	1,434,851
Bond and Interest Fund	611,364	609,076	645,502	644,592	642,824
Audit Fund	69,680	67,600	67,600	67,600	71,743
Liability, Protection and Settlement Fund	<u>561,600</u>	<u>769,600</u>	<u>759,200</u>	<u>728,000</u>	<u>780,000</u>
Total taxes extended	<u><u>\$ 10,061,844</u></u>	<u><u>\$ 10,026,276</u></u>	<u><u>\$ 9,922,302</u></u>	<u><u>\$ 9,802,044</u></u>	<u><u>\$ 9,689,418</u></u>

2013 Levy	2012 Levy	2011 Levy	2010 Levy	2009 Levy
<u>\$ 1,538,198,334</u>	<u>\$ 1,640,896,561</u>	<u>\$ 1,783,704,124</u>	<u>\$ 2,305,398,885</u>	<u>\$ 2,282,836,100</u>
0.4226	0.3866	0.3396	0.2552	0.2652
0.1000	0.1000	0.1000	0.0887	0.0892
0.0413	0.0273	0.0251	0.0196	0.0256
0.0321	0.0263	0.0248	0.0173	0.0011
0.0115	0.0105	0.0093	0.0069	0.0072
<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>	<u>0.0036</u>	<u>0.0038</u>
<u>0.6125</u>	<u>0.5557</u>	<u>0.5038</u>	<u>0.3913</u>	<u>0.3921</u>
\$ 6,500,000	\$ 6,344,000	\$ 6,058,000	\$ 5,883,377	\$ 6,014,640
1,538,198	1,640,897	1,783,704	2,044,888	2,023,023
634,974	447,486	451,365	467,999	580,996
76,910	82,045	88,400	82,994	86,182
<u>670,800</u>	<u>603,200</u>	<u>608,400</u>	<u>557,906</u>	<u>188,240</u>
<u>\$ 9,420,882</u>	<u>\$ 9,117,628</u>	<u>\$ 8,989,869</u>	<u>\$ 9,037,164</u>	<u>\$ 8,893,081</u>

Morton College, Community College District No. 527

Debt Capacity (Unaudited)

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Unamortized Bond Premium	Capital Leases	Total Outstanding Debt	District 527 Actual Taxable Property Value
2019	\$ 8,335,000	\$ 1,036,438	\$ 217,738	\$ 9,589,176	\$ 1,660,547,053
2018	2,995,000	267,578	37,438	3,300,016	1,721,823,048
2017	3,455,000	314,910	93,475	3,863,385	1,442,272,976
2016	3,895,000	364,264	131,463	4,390,727	1,393,851,949
2015	4,315,000	411,669	172,376	4,899,045	1,434,851,128
2014	4,745,000	-	173,275	4,918,275	1,538,198,334
2013	5,580,000	-	23,996	5,603,996	1,640,896,561
2012	6,395,000	-	33,777	6,428,777	1,783,704,124
2011	7,200,000	-	40,116	7,240,116	2,305,398,885
2010	8,075,000	-	57,899	8,132,899	2,282,836,100

*Estimated figures used for 2010 through 2019

N/A - Personal income not available for 2010 through 2019

Data Source

College records and Bureau of Economic Analysis

Percentage of Total Debt to Actual Taxable Property Value	Population*	Total Debt Per Capita	Percentage of Personal Income
0.58%	157,067	61.05	N/A
0.19%	157,067	21.01	N/A
0.27%	157,067	24.60	N/A
0.32%	157,067	27.95	N/A
0.34%	157,067	31.19	N/A
0.32%	157,067	31.31	N/A
0.34%	157,067	35.68	N/A
0.36%	157,067	40.93	N/A
0.31%	157,067	46.10	N/A
0.36%	157,067	51.78	N/A

Morton College, Community College District No. 527
Debt Capacity (Unaudited)
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Unamortized Bond Premium	Total Outstanding Bonded Debt	Amounts Available In Debt Service Fund	Total Net Outstanding Bond Debt	District 527 Actual Taxable Property Value
2019	\$ 8,335,000	\$ 1,036,438	\$ 9,371,438	\$ 2,016,134	\$ 7,355,304	\$ 1,660,547,053
2018	2,995,000	267,578	3,262,578	938,618	2,323,960	1,721,823,048
2017	3,455,000	314,910	3,769,910	966,420	2,803,490	1,442,272,976
2016	3,895,000	364,264	4,259,264	1,011,459	3,247,805	1,393,851,949
2015	4,315,000	411,669	4,726,669	1,154,821	3,571,848	1,434,851,128
2014	4,745,000	-	4,745,000	1,162,982	3,582,018	1,538,198,334
2013	5,580,000	-	5,580,000	1,108,691	4,471,309	1,640,896,561
2012	6,395,000	-	6,395,000	1,121,588	5,273,412	1,783,704,124
2011	7,200,000	-	7,200,000	1,218,466	5,981,534	2,305,398,885
2010	8,075,000	-	8,075,000	1,196,142	6,878,858	2,282,836,100

*Estimated figures used for 2010 through 2019.

Data Source

College records and Bureau of Economic Analysis

Percentage of Net Outstanding Bonded Debt to Actual Taxable Property Value	Population*	Total Net Outstanding Bonded Debt Per Capita
0.44%	157,067	46.8
0.13%	157,067	14.8
0.19%	157,067	17.8
0.23%	157,067	20.7
0.25%	157,067	22.7
0.23%	157,067	22.8
0.27%	157,067	28.5
0.30%	157,067	33.6
0.26%	157,067	38.1
0.30%	157,067	43.8

Morton College, Community College District No. 527
Debt Capacity (Unaudited)
Direct and Overlapping General Obligation Bonded Debt*
June 30, 2019

Name	Outstanding Bonds	Applicable to District	
		Percentage	Amount
Morton Community College District No. 527	2,550,000	100.00%	\$ 2,550,000
Cook County	\$2,950,121,750 (3)	1.03%	30,445,256
Cook County Forest Preserve	145,190,000	1.03%	1,498,361
Metropolitan Water Reclamation District	2,377,123,381 (1)	1.05%	24,959,796
Lyons Township	1,220,000	4.60%	56,144
Municipalities			
City of Berwyn	137,610,000	100.00%	137,610,000
Town of Cicero	56,735,000 (4)	100.00%	56,735,000
Village of Forest View	735,000	43.82%	322,084
Village of Lyons	3,910,000 (3)(5)	95.31%	3,726,738
Village of McCook	35,775,000 (5)	26.69%	9,546,917
Village of Stickney	6,680,000	100.00%	6,680,000
Park Districts			
Berwyn Park District	1,865,000	100.00%	1,865,000
Central Stickney Park District	962,000	2.22%	21,395
Clyde Park District	2,450,000	100.00%	2,450,000
Hawthorne Park District	176,350 (3)	100.00%	176,350
McCook Park District	531,000	26.87%	142,690
North Berwyn Park District	411,285 (3)	100.00%	411,285
Library District			
McCook Public Library District	0 (3)	26.87%	-
Stickney Forest View Public Library District	1,010,000	55.72%	562,742
School Districts			
School District #99	47,255,000 (3)	100.00%	47,255,000
School District #100	32,400,000	100.00%	32,400,000
School District #103	6,445,503 (2)	70.61%	4,551,170
School District #104	26,035,000	3.45%	898,208
High School District #201	64,944,586 (2)	100.00%	64,944,586
Total Direct and Overlapping General Obligation Bonded Debt			<u><u>\$ 429,808,721</u></u>

*2018 Equalized Assessed Values were used for this statement.
Outstanding bonds are as of June 30, 2019.

- (1) Includes IEPA Revolving Loan Fund Bonds
- (2) Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds
- (3) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation.
- (4) Excludes self-supporting debt
- (5) Excludes debt certificates

Data Source

Offices of the Cook County Clerk, Cook County Comptroller and the
Treasurer of the Metropolitan Water Reclamation District of Greater Chicago

Morton College, Community College District No. 527
Debt Capacity (Unaudited)
Legal Debt Margin Information
Last Ten Fiscal Years

Year	Amount	Rate	Limit Rate)	Debt Limit	Margin	of Debt Limit
2019	\$ 1,660,547,053	2.875%	\$ 47,740,728	\$ 9,371,438	\$ 38,369,290	19.63%
2018	1,721,823,048	2.875%	49,502,413	3,262,578	46,239,835	6.59%
2017	1,442,272,976	2.875%	41,465,348	3,769,910	37,695,438	9.09%
2016	1,393,851,949	2.875%	40,073,244	4,259,264	35,813,980	10.63%
2015	1,434,851,128	2.875%	41,251,970	4,726,669	36,525,301	11.46%
2014	1,538,198,334	2.875%	44,223,202	4,745,000	39,478,202	10.73%
2013	1,640,896,561	2.875%	47,175,776	5,580,000	41,595,776	11.83%
2012	1,783,704,124	2.875%	51,281,494	6,395,000	44,886,494	12.47%
2011	2,305,398,885	2.875%	65,521,932	7,200,000	58,321,932	10.99%
2010	2,282,836,100	2.875%	59,314,578	8,075,000	51,239,578	13.61%

Data Source

County tax records; College records

Morton College, Community College District No. 527
Demographic and Economic Information (Unaudited)
Personal Income Per Capita
Last Ten Fiscal Years

Fiscal Year	Population Employed ⁽²⁾	Personal Income ⁽²⁾	Per Capital Personal Income	Unemployment Rate ⁽¹⁾
2019	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A
2017	N/A	N/A	N/A	N/A
2016	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A
2013	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A
2010	N/A	N/A	N/A	N/A

N/A - Data Not Available

Data Source

(1) Illinois Department of Employment Security; Illinois Labor Market Information for the County of Cook

(2) Bureau of Economic Analysis Bearfacts Regional Economic Accounts for the County of Cook

Morton College, Community College District No. 527
Demographic and Economic Information (Unaudited)
Principal Employers
Current Year and Nine Years Ago

Employer	City	Approximate Number of Employees	Data Source*	Rank	Percent of Total District Employment**
<u>2019</u>					
MacNeal Hospital & Health Services	Berwyn	1,800	(2)	1	4.20%
Breakthru Beverage Illinois (formerly Wirtz Beverage Illinois)	Cicero	1,000	(2)	2	2.33%
Morton East & West High Schools	Berwyn, Cicero	773	(3)	3	1.80%
BUONA Restaurants and Catering	Berwyn	600	(4)	4	1.40%
Hawthorne Race Course	Cicero	550	(4)	5	1.28%
United Scrap Metal, Inc.	Cicero	500	(4)	6	1.17%
LBP Manufacturing, Inc. (Levin Bros. Paper/Terrace Paper Co.)	Cicero	400	(1)	7	0.93%
Morton College	Cicero	383	(3)	8	0.89%
USF Holland, Inc.	McCook	340	(2)	9	0.79%
Walmart Supercenter	Cicero	335	(4)	10	0.78%
Campagna-Turano Bakery	Berwyn	300	(1)	11	0.70%
Freeman Expositions, Inc.	McCook	300	(2)	11	0.70%
Fontanini Italian Meats	McCook	270	(1)	12	0.63%
Saporito Finishing Co.	Cicero	250	(1)	13	0.58%
Total		<u>7,801</u>			<u>18.21%</u>
<u>2010</u>					
MacNeal Memorial Hospital	Berwyn	2,200	(2)	1	1.40%
A & R Janitorial Service	Cicero	1,800	(2)	2	1.14%
USF Holland, Inc.	McCook	500	(2)	3	0.32%
Brad Foote Gear Works Inc.	Cicero	450	(1)	4	0.29%
Meade Electric Co., Inc.	McCook	400	(2)	5	0.25%
Terrace Paper Co.	Cicero	400	(1)	6	0.25%
Champaagna-Turano Bakery	Berwyn	300	(1)	7	0.19%
Grout Industries, Inc.	McCook	250	(2)	8	0.16%
Morton College	Cicero	250	(2)	9	0.16%
Tru Vue	McCook	250	(1)	10	0.16%
World Marketing Chicago	McCook	250	(2)	11	0.16%
Estes Express Lines, Inc.	McCook	240	(2)	12	0.15%
Innerpac Inc.	Cicero	240	(6)	13	0.15%
Bell Fuels, Inc.	Cicero	200	(2)	14	0.13%
BNSF Railway Company, Div of Burlington Northern Santa Fe Corp.	Cicero	200	(2)	15	0.13%
Classic Party Rentals	McCook	200	(2)	16	0.13%
Corey Steel	Cicero	200	(1)(6)	17	0.13%
Itron Corp	McCook	200	(6)	18	0.13%
Waste Management, Inc.	Cicero	200	(2)	19	0.13%
UOP	McCook	200	(1)	20	0.13%
		<u>8,930</u>			<u>5.67%</u>

*The 2010 principal employer information was obtained from the District's 2010 Official Statement which listed the sources shown below in (5).

**Illinois Department of Employment Security.

Data Source

- (1) 2019 and 2010 Illinois Manufacturers Directory
- (2) 2019 and 2010 Illinois Services Directory
- (3) Employer Official Website and/or Financial Reports
- (4) AtoZdatabases.com - Business Edition
- (5) Illinois Department of Employment Security
- (6) 2010 Harris Illinois Industrial Directory

Morton College, Community College District No. 527
Operating Information (Unaudited)
Full-Time Equivalent Employees
Last Ten Fiscal Years

	2019	2018	2017	2016
Faculty				
Full time	63	56	53	55
Full time overload	-	-	-	-
Full time summer	-	-	-	-
	63	56	53	55
Part time	124	179	171	171
Total Faculty FTE	187	235	224	226
Teaching	187	235	224	226
Non-teaching	-	-	-	-
Total Faculty FTE	187	235	224	226
Library, counselors and others				
Full time	4	4	-	3
Summer	-	-	-	-
Part time	3	4	5	4
Total Library, counselors and Others	7	8	5	7
Library	-	-	-	-
Counselors	-	-	-	-
Others	-	-	-	-
Total library, counselors and Others	-	-	-	-
Administrators	27	23	26	30
Classified employees	134	121	121	121
Total FTE employees	355	387	376	384
Student employee (1)	13	14	7	15
Total FTE employees	368	401	383	399

(1) Student FTE are based upon 20 hours per week.

Data Source

College records

2015	2014	2013	2012	2011	2010
56	54	51	51	52	53
-	-	-	-	-	-
-	-	-	-	-	-
56	54	51	51	52	53
187	190	192	190	166	159
243	244	243	241	218	212
243	243	243	241	218	212
-	-	-	-	-	-
243	243	243	241	218	212
3	3	3	3	3	4
-	-	-	-	-	-
3	3	4	4	4	7
6	6	7	7	7	11
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
34	31	29	24	15	15
113	114	112	108	106	105
396	394	391	380	346	343
11	16	18	19	19	5
407	410	409	399	365	348

Morton College, Community College District No. 527

Operating Information (Unaudited)

Capital Assets Statistics

Last Ten Fiscal Years

	2019	2018	2017	2016
Capital asset type				
Land and improvements	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
Building and building improvements	36,016,067	35,441,975	35,510,495	30,648,155
Furniture, fixtures and equipment	8,437,776	7,855,997	7,725,949	7,534,528
Construction in progress	<u>697,860</u>	<u>165,000</u>	<u>-</u>	<u>4,602,737</u>
Total capital assets	<u>47,751,951</u>	<u>46,063,220</u>	<u>45,836,692</u>	<u>45,385,668</u>
Less accumulated depreciation				
Building and building improvements	(18,256,495)	(16,745,295)	(15,372,978)	(14,118,355)
Furniture, fixtures and equipment	<u>(6,198,938)</u>	<u>(5,615,693)</u>	<u>(4,911,611)</u>	<u>(4,295,895)</u>
Total accumulated depreciation	<u>(24,455,433)</u>	<u>(22,360,988)</u>	<u>(20,284,589)</u>	<u>(18,414,250)</u>
Total net capital assets	<u>\$ 23,296,518</u>	<u>\$ 23,702,232</u>	<u>\$ 25,552,103</u>	<u>\$ 26,971,418</u>
Other information				
Capital additions	<u>\$ 1,523,731</u>	<u>\$ 226,528</u>	<u>\$ 451,024</u>	<u>\$ 4,326,485</u>
Depreciation expense	<u>\$ 2,094,445</u>	<u>\$ 2,076,399</u>	<u>\$ 1,870,339</u>	<u>\$ 2,068,042</u>

Data Source

College records

2015	2014	2013	2012	2011	2010
\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
30,355,520	30,083,273	24,237,896	23,718,767	23,380,951	23,293,440
7,296,085	7,078,802	6,634,673	6,126,427	5,242,349	1,832,742
807,330	-	1,290,305	869,399	765,534	3,393,564
<u>41,059,183</u>	<u>39,762,323</u>	<u>34,763,122</u>	<u>33,314,841</u>	<u>31,989,082</u>	<u>31,119,994</u>
(12,606,188)	(11,350,048)	(10,127,758)	(8,920,731)	(8,005,858)	(7,107,072)
<u>(3,740,020)</u>	<u>(3,198,741)</u>	<u>(2,659,434)</u>	<u>(2,421,445)</u>	<u>(1,899,090)</u>	<u>(1,347,162)</u>
<u>(16,346,208)</u>	<u>(14,548,789)</u>	<u>(12,787,192)</u>	<u>(11,342,176)</u>	<u>(9,904,948)</u>	<u>(8,454,234)</u>
<u>\$ 24,712,975</u>	<u>\$ 25,213,534</u>	<u>\$ 21,975,930</u>	<u>\$ 21,972,665</u>	<u>\$ 22,084,134</u>	<u>\$ 22,665,760</u>
<u>\$ 1,296,860</u>	<u>\$ 4,999,201</u>	<u>\$ 1,448,281</u>	<u>\$ 1,325,759</u>	<u>\$ 869,088</u>	<u>\$ 3,772,003</u>
<u>\$ 1,797,419</u>	<u>\$ 1,761,597</u>	<u>\$ 1,445,016</u>	<u>\$ 1,437,228</u>	<u>\$ 1,450,714</u>	<u>\$ 1,195,651</u>

Morton College, Community College District No. 527

Residency Policy

Year Ended June 30, 2019

The tuition rate is determined by the student's residence. Residence is defined as the place where a student lives and which a student intends to be his true permanent home. A student who temporarily moves into the District for the purpose of attending the College at a reduced tuition rate will not be considered as having established a true residence within the District.

The student must meet the following criteria to be considered a resident of the District: One must have occupied and/or owned a dwelling in the District for 30 days immediately prior to the start of classes and must demonstrate proof of District residency by providing at least two of the following acceptable proof of residency documents: Illinois driver's license, state I.D., automobile registration, property tax statement, voter registration card, lease or purchase agreement, matricula, utility or telephone bill. Acceptable proof of identification documents include Illinois driver's license, state I.D., matricula and passports.

A change from out-of-district to in-district status during a semester becomes effective no earlier than the following semester. Students who move in or out of the District during a semester are required to report their new residence to the Office of Admissions and Records.

District Residency Verification

1. High school transcripts are on-file for all degree-seeking in-district and in-state high school graduates.
2. Two forms of identification as listed above must be provided for any student who has mail returned, or who has been reported to reside outside of the District. A student's record will be restricted until this is verified. A photocopy of this documentation will be placed in the student file.

Contract Training

1. In-district companies many provide contract training for their employees at an in-district rate. Contract training is defined as specific coursework or enrollment in a specific degree/certificate program which is job-related as approved by the sponsoring in-district company. It infers the company will derive direct benefits as a result of the employee's training. The procedures are:
 - a. An authorized company representative must sign a contract training agreement form with Morton College for each employee to be trained verifying the courses approved as being related to their job.
 - b. The company is directly billed for the courses at in-district tuition rates.

SPECIAL REPORT SECTION

Comprehensive
Annual Financial Report
Fiscal Year Ended
June 30, 2019 and 2018

Special Reports Section

State Required Report Section

Morton College, Community College District No. 527

All Funds Summary

Uniform Financial Statement Number 1

Year Ended June 30, 2019

	Education Fund	Operations and Maintenance Fund	Operation and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Restricted Purposes Fund
Account balance at July 1, 2018	\$ 7,608,857	\$ 970,380	\$ (235,460)	\$ 988,422	\$ 3,873
Revenues					
Local tax revenue	6,887,389	1,356,508	-	-	-
All other local revenue	-	-	-	-	3,783
ICCB grants	6,337,185	-	-	-	848,842
All other state revenue (including SURS and OPEB on-behalf)	690,763	620,374	125,954	-	11,403,407
Federal revenue	-	-	-	-	8,568,350
Student tuition and fees	9,664,295	1,634,582	-	-	-
All other revenue	547,442	52,710	-	5,796	-
Total revenues	24,127,074	3,664,174	125,954	5,796	20,824,382
Expenditures					
Instruction	10,085,877	-	-	-	7,907,837
Academic support	2,020,146	-	-	-	766,924
Student services	2,415,335	-	-	-	1,283,180
Public service/continuing education	483,900	-	-	-	622,773
Auxiliary services	720,668	-	-	158,269	160,266
Operation and maintenance of plant	7,039	3,575,678	1,246,864	-	1,156,362
Institutional support	4,818,743	-	-	-	1,364,625
Scholarships, student grants and waivers	1,959,026	-	-	-	7,543,300
Debt service	-	-	-	-	-
Depreciation	-	-	-	-	-
Total expenditures	22,510,734	3,575,678	1,246,864	158,269	20,805,267
Transfers in	254,037	-	1,856,565	-	-
Transfers out	1,040,616	-	-	835,949	19,115
Account balance at June 30, 2019	\$ 8,438,618	\$ 1,058,876	\$ 500,195	\$ -	\$ 3,873

Bond Retirement Fund	Working Cash Fund	Audit Fund	Liability, Protection, and Settlement Fund	Adjustments for GAAP	Total
<u>\$ 938,618</u>	<u>\$ 9,442,448</u>	<u>\$ 49,401</u>	<u>\$ 1,489,532</u>	<u>\$ 6,144,074</u>	<u>\$ 27,400,145</u>
849,674	-	95,248	672,666	-	9,861,485
-	-	-	-	-	3,783
-	-	-	-	-	7,186,027
-	-	-	-	926,258	13,766,756
-	-	-	-	-	8,568,350
-	-	-	-	-	11,298,877
<u>131</u>	<u>234,922</u>	<u>22</u>	<u>44</u>	<u>(209,963)</u>	<u>631,104</u>
<u>849,805</u>	<u>234,922</u>	<u>95,270</u>	<u>672,710</u>	<u>716,295</u>	<u>51,316,382</u>
-	-	-	145,101	(189,815)	17,949,000
-	-	-	17,981	135,176	2,940,227
-	-	-	23,278	197,291	3,919,084
-	-	-	20,451	62,736	1,189,860
-	-	-	3,671	28,221	1,071,095
-	-	-	27,876	(205,306)	5,808,513
-	-	84,400	389,740	240,500	6,898,008
-	-	-	-	-	9,502,326
340,578	-	-	-	98,707	439,285
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,094,445</u>	<u>2,094,445</u>
<u>340,578</u>	<u>-</u>	<u>84,400</u>	<u>628,098</u>	<u>2,461,955</u>	<u>51,811,843</u>
-	-	20,000	-	-	2,130,602
<u>-</u>	<u>234,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,130,602</u>
<u>\$ 1,447,845</u>	<u>\$ 9,442,448</u>	<u>\$ 80,271</u>	<u>\$ 1,534,144</u>	<u>\$ 4,398,414</u>	<u>\$ 26,904,684</u>

Morton College, Community College District No. 527

Summary of Capital Assets and Debt Uniform Financial Statement Number 2 Year Ended June 30, 2019

	July 1, 2018	Additions	Disposals	Transfers	June 30, 2019
Capital asset type					
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ -	\$ 2,600,248
Building and building improvements	35,441,975	409,092	-	165,000	36,016,067
Furniture, fixtures and equipment	7,855,997	581,779	-	-	8,437,776
Construction in progress	165,000	697,860	-	(165,000)	697,860
Total capital assets	46,063,220	1,688,731	-	-	47,751,951
Less accumulated depreciation	(22,360,988)	(2,094,445)	-	-	(24,455,433)
Total net capital assets	<u>\$ 23,702,232</u>	<u>\$ (405,714)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,296,518</u>
Debt					
Bonds payable	\$ 3,262,578	\$ 9,374,329	\$ (3,265,469)	\$ -	\$ 9,371,438
Other	13,559,315	2,013,514	(1,233,121)	-	14,339,708
Total debt	<u>\$ 16,821,893</u>	<u>\$ 11,387,843</u>	<u>\$ (4,498,590)</u>	<u>\$ -</u>	<u>\$ 23,711,146</u>

Morton College, Community College District No. 527

Operating Funds Revenues and Expenditures

Uniform Financial Statement Number 3

Year Ended June 30, 2019

	Fund	Fund	Funds
Operating revenues, by source			
Local government			
Taxes	\$ 6,887,389	\$ 1,356,508	\$ 8,243,897
Chargeback revenue			
Other community colleges	-	-	-
Total local government	<u>6,887,389</u>	<u>1,356,508</u>	<u>8,243,897</u>
State government			
ICCB credit hour grants	1,917,850	-	1,917,850
ICCB equalization grants	4,257,770	-	4,257,770
ICCB CTE formula	161,565	-	161,565
Corporate personal property replacement taxes	620,375	620,374	1,240,749
On-behalf payments for community college health insurance program	<u>70,388</u>	<u>-</u>	<u>70,388</u>
Total state government	<u>7,027,948</u>	<u>620,374</u>	<u>7,648,322</u>
Student tuition and fees			
Tuition	7,838,757	-	7,838,757
Fees	<u>1,825,538</u>	<u>1,634,582</u>	<u>3,460,120</u>
Total student tuition and fees	<u>9,664,295</u>	<u>1,634,582</u>	<u>11,298,877</u>
Other sources			
Sales and service fees	21,351	-	21,351
Facilities rental	-	38,276	38,276
Investment revenue	273,340	14,339	287,679
Other sources	<u>252,751</u>	<u>95</u>	<u>252,846</u>
Total other sources	<u>547,442</u>	<u>52,710</u>	<u>600,152</u>
Total revenue	24,127,074	3,664,174	27,791,248
Less nonoperating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted revenue	<u>\$ 24,127,074</u>	<u>\$ 3,664,174</u>	<u>\$ 27,791,248</u>

*Intercollegiate revenues that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

Morton College, Community College District No. 527

Operating Funds Revenues and Expenditures

Uniform Financial Statement Number 3

Year Ended June 30, 2019

By program			
Instruction	\$ 10,085,877	\$ -	\$ 10,085,877
Academic support	2,020,146	-	2,020,146
Student services	2,415,335	-	2,415,335
Public service/continuing education	483,900	-	483,900
Auxiliary services	720,668	-	720,668
Operation and maintenance of plant	7,039	3,575,678	3,582,717
Institutional support	4,818,743	-	4,818,743
Scholarships, student grants and waivers	1,959,026	-	1,959,026
Total operating expenditures, by program	<u>22,510,734</u>	<u>3,575,678</u>	<u>26,086,412</u>
Total operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>22,510,734</u>	<u>3,575,678</u>	<u>26,086,412</u>
By object			
Salaries	14,415,690	1,867,775	16,283,465
Employee benefits	1,727,031	233,585	1,960,616
Contractual services	2,061,085	440,686	2,501,771
General materials and supplies	1,131,724	121,411	1,253,135
Conference and meeting expenses	387,012	2,153	389,165
Fixed charges	42,809	-	42,809
Utilities	-	838,538	838,538
Capital outlay	500,249	71,530	571,779
Student grants and scholarships	1,985,262	-	1,985,262
Other	259,872	-	259,872
Total operating expenditures, by object	<u>22,510,734</u>	<u>3,575,678</u>	<u>26,086,412</u>
Less operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>\$ 22,510,734</u>	<u>\$ 3,575,678</u>	<u>\$ 26,086,412</u>

*Intercollegiate revenues that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

Morton College, Community College District No. 527

Restricted Purposes Fund Revenues and Expenditures

Uniform Financial Statement Number 4

Year Ended June 30, 2019

Restricted purposes fund revenues, by source

Local government	
Other	<u>\$ 3,783</u>
State government	
ICCB adult education	848,842
SURS - On Behalf	11,106,495
Other state revenue	<u>296,912</u>
Total state government	<u>12,252,249</u>
Federal government	
Department of Education	8,562,955
Department of Agriculture	<u>5,395</u>
Total federal government	<u>8,568,350</u>
Total restricted purposes fund revenues, by source	<u><u>\$ 20,824,382</u></u>

Restricted purposes fund expenditures, by program

Instruction	\$ 7,907,837
Academic support	766,924
Student services	1,283,180
Public service/continuing education	622,773
Auxiliary services	160,266
Operation and maintenance of plant	1,156,362
Institutional support	1,364,625
Scholarships, student grants and waivers	<u>7,543,300</u>
Total restricted purposes fund expenditures, by program	<u><u>\$ 20,805,267</u></u>

Restricted purposes fund expenditures, by object

Salaries	\$ 1,622,386
Employee benefits	11,213,359
Contractual services	32,623
General materials and supplies	313,407
Conference and meeting expenses	27,318
Fixed charges	32,943
Student grants and scholarships	<u>7,563,231</u>
Total restricted purposes fund expenditures, by object	<u><u>\$ 20,805,267</u></u>

Morton College, Community College District No. 527

Current Funds – Expenditures by Activity

Uniform Financial Statement Number 5

Year Ended June 30, 2019

Instruction	
Instruction programs	\$ 10,085,877
Other	8,052,938
Total instruction	<u>18,138,815</u>
Academic support	
Library center	693,791
Instructional materials center	301,667
Other	1,809,593
Total academic support	<u>2,805,051</u>
Student services support	
Admissions and records	418,802
Counseling and career services	1,256,192
Financial aid administration	383,382
Other student services support	1,663,417
Total student services and support	<u>3,721,793</u>
Public service/continuing education	
Community education	253,926
Community services	204,172
Other	669,026
Total public service/continuing education	<u>1,127,124</u>
Auxiliary services	<u>1,042,874</u>
Operation and maintenance	
Maintenance	624,986
Custodial services	695,237
Grounds	166,058
Campus security	1,073,061
Plant utilities	838,538
Administration	1,369,075
Total operation and maintenance	<u>4,766,955</u>
Institutional support	
Executive management	912,343
Fiscal operations	516,460
Community relations	525,348
Administration support services	396,118
Board of Trustees	63,129
General institutional	1,195,834
Administrative data processing	1,551,075
Other	1,497,201
Total institutional support	<u>6,657,508</u>
Scholarship, student grants and waivers	<u>9,502,326</u>
Total current funds expenditures	<u>\$ 47,762,446</u>

*Current funds include the Education, Operation and Maintenance, Auxiliary Enterprises, Restricted Purposes, Audit, and Liability, Protection, and Settlement Funds.

Morton College, Community College District No. 527
Fiscal Year 2019 Certification of Chargeback Reimbursement
Year Ended June 30, 2019

All fiscal year 2019 noncapital audited operating expenditures
from the following funds

Education Fund	\$ 21,944,405
Operations and Maintenance Fund	3,487,641
Operations and Maintenance Fund (restricted)	186,306
Bond Retirement Fund	544,075
Restricted Purposes Fund	9,698,772
Audit Fund	84,400
Liability, Protection, and Settlement Fund	628,098
Auxiliary Enterprise Fund	27,944
Total noncapital expenditures	<u>36,601,641</u>

Depreciation on capital outlay expenses paid from sources
other than state and federal funds

1,649,011

Total costs included

\$ 38,250,652

Total certified semester credit hours

78,086

Per capita cost per semester credit hour

\$ 489.85

All fiscal year 2019 state and federal operation grants for
noncapital expenses, except ICCB grants

\$ 9,269,256

Fiscal year 2019 state and federal grants per semester credit hour

118.71

District's average ICCB grant rate for fiscal year 2020

31.92

District's student tuition and fees per semester credit hour for
fiscal year 2019

144

Chargeback reimbursement per semester credit hour


195

Approved:


Chief Financial Officer


Date

Approved:


President


Date

State Grant Compliance Section

Independent Auditor's Report

Board of Trustees
Morton College, Community College
District No. 527
Cicero, Illinois

Report on the Financial Statements

We have audited the accompanying balance sheets of the Morton College, Community College District No. 527 (College) State Adult Education and Family Literacy Grant Program (State Basic, and Performance) (Grant Programs), as of June 30, 2019, and the related statements of revenues, expenditures and changes in program balances for the year then ended, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the guidelines of the Illinois Community College Board *Fiscal Management Manual*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the College's Grant Programs as of June 30, 2019, and the respective changes in program balances for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1, the financial statements present only the Grant Programs, and do not purport to, and do not, present fairly the financial position of the College as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Grant Programs' financial statements. The other supplementary information on "Expenditure Amount and Percentages for ICCB Grant Funds Only" schedule is presented for purposes of additional analysis and is not a required part of the financial statements.

The other supplementary information on "Expenditure Amount and Percentages for ICCB Grant Funds Only" schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on "Expenditure Amount and Percentages for ICCB Grant Funds Only" schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

Board of Trustees
Morton College, Community College
District No. 527

Report of Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued a report dated November 15, 2019, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Grant Programs' internal control over financial reporting and compliance.

BKD, LLP

Oakbrook Terrace, Illinois
November 15, 2019

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Grant Program Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Trustees
Morton College, Community College
District No. 527
Cicero, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the guidelines of the Illinois Community College Board *Fiscal Management Manual*, the financial statements of the Morton College, Community College District No. 527 (College) State Adult Education and Family Literacy Grant (State Basic, and Performance - Grant Programs) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, and have issued our report thereon, dated November 15, 2019. As described in Note 1, these financial statements present only the Grant Programs, and do not purport to, and do not, present fairly the financial position of the College as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) of the Grant Programs to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control of the Grant Programs. Accordingly, we do not express an opinion on the effectiveness of the College's internal control on the Grant Programs.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Grant Programs' financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Trustees
Morton College, Community College
District No. 527

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph in this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether these financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

This purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance of the Grant Programs. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance of the Grant Programs. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Oakbrook Terrace, Illinois
November 15, 2019

**State Adult Education and
Family Literacy Grant Program**

Morton College, Community College District No. 527

State Adult Education and Family Literacy Grant Program

(State Basic and Performance)

Balance Sheet

June 30, 2019

	State Basic	Performance	Total (Memorandum Only)
Assets			
Receivables	\$ 56,027	\$ 18,406	\$ 74,433
Liabilities and Program Balance			
Liabilities			
Due to other funds	\$ 56,027	\$ 18,406	\$ 74,433
Program Balance	-	-	-
	\$ 56,027	\$ 18,406	\$ 74,433

Morton College, Community College District No. 527
State Adult Education and Family Literacy Grant Program
(State Basic and Performance)
Statement of Revenues, Expenditures and Changes in Program Balances
Year Ended June 30, 2019

	<u>State Basic</u>	<u>Performance</u>	<u>Total (Memorandum Only)</u>
Revenues			
Illinois Community College Board Grant	\$ 560,265	\$ 184,060	\$ 744,325
Expenditures			
Instructional and student services			
Instruction	413,388	18,288	431,676
Social work services	7,149	728	7,878
Guidance services	33,364	28,030	61,394
Assessment and testing	22,627	3,466	26,093
Total instructional and student services	<u>476,528</u>	<u>50,513</u>	<u>527,041</u>
Program support			
Improvement of instructional service	63,056	43,218	106,274
General administration	-	8,457	8,457
Data and informational service	15,914	81,873	97,787
Workforce coordination	4,766	-	4,766
Total program support	<u>83,737</u>	<u>133,547</u>	<u>217,284</u>
Total expenditures	<u>560,265</u>	<u>184,060</u>	<u>744,325</u>
Excess of Revenues Over Expenditures	-	-	-
Program Balance			
Beginning balance - July 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance - June 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Morton College, Community College District No. 527
ICCB Compliance Statement for the
Adult and Family Literacy Grant Program
Expenditure Amounts and Percentages for ICCB Grant Funds Only
Year Ended June 30, 2019

State Basic	Audited Expenditure Amount	Actual Expenditure Percentage
Instruction (45% minimum required)	\$ 413,388	74%
General administration (15% maximum allowed)	-	0%

Morton College, Community College District No. 527

Notes to Financial Statements

June 30, 2019

Note 1: Description of Programs

The following grants received from the Illinois Community College Board (ICCB) are administered by Morton College - Community College District No. 527 (College). The accompanying statements include only those transactions resulting from the State Adult Education and Family Literacy Grant. These transactions have been accounted for in the College's Restricted Purposes Fund. Because the financial statements of the ICCB grant programs presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows, if applicable, of the College.

State Adult Education and Family Literacy Grant

This grant is intended to assist adults to become literate, obtain the knowledge and skills necessary for employment and self-sufficiency, become full partners in the educational development of their children and completion of secondary school education.

Note 2: Basis of Presentation and Significant Accounting Policies

ICCB Grant Programs

The financial statements of the ICCB grant programs have been prepared on the modified accrual basis of accounting. Expenditures included all accounts payable representing liabilities for goods and services actually received as of June 30, 2019. Amounts received from ICCB are recognized as revenues when the corresponding expenditures are incurred.

Funds obligated for goods and services by June 30, 2019, and paid for by August 31, 2019, are recorded as unearned revenue. Payments of prior year's encumbrances for goods received prior to August 31, 2018, are reflected as expenditures during the current fiscal year.

Accounts Receivable

The College's accounts receivable are comprised of amounts committed from the State of Illinois for the Adult Education program. Management reviews all the accounts receivable as of June 30, and establishes an allowance for doubtful accounts based on specific assessment of each account as necessary. There was no allowance as of June 30, 2019.

Credit Hour Data

**Independent Accountant's Report on
Schedule of Credit Hour Data and Other Basis
Upon Which Claims Were Filed**

Board of Trustees
Morton College, Community College
District No. 527
Cicero, Illinois

We have examined the accompanying Schedule of Credit Hour Data and Other Basis Upon Which Claims Were Filed (Schedule) of Morton College, Community College District No. 527 for the year ended June 30, 2019. Morton College, Community College District No. 527's management is responsible for the Schedule. Our responsibility is to express an opinion on the Schedule based upon our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual*; and accordingly, including examining, on a test basis, evidence supporting the Schedule and performing such other procedures as we consider necessary in the circumstances. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the accompanying Schedule of Credit Hour Data and Other Basis Upon Which Claims Were Filed is fairly presented, in all material respects, in accordance with the provisions of the aforementioned guidelines for the year ended June 30, 2019.

This report is intended solely for the information and use of the Board of Trustees, management and the Illinois Community College Board and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Oakbrook Terrace, Illinois
November 15, 2019

Morton College, Community College District No. 527

Schedule of Credit Hour Data and Other Bases

Upon Which Claims are Filed

Year Ended June 30, 2019

Total Reimbursable Semester Credit Hours by Term				
Credit Hour Categories	Summer Term		Fall Term	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Baccalaureate	4,413.0	-	22,858.0	-
Business occupational	135.0	-	1,370.0	-
Technical occupational	227.0	-	1,622.0	-
Health occupational	174.0	-	2,642.0	-
Remedial/developmental	572.0	-	3,576.0	-
Adult education	-	1,219.5	-	4,443.0
Total	5,521.0	1,219.5	32,068.0	4,443.0

Credit Hour Categories	Spring Term		Total All Terms	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Baccalaureate	22,121.0	-	49,392.0	-
Business occupational	1,641.0	-	3,146.0	-
Technical occupational	2,309.0	-	4,158.0	-
Health occupational	2,575.0	-	5,391.0	-
Remedial/developmental	2,770.0	-	6,918.0	-
Adult education	-	3,418.0	-	9,080.5
Total	31,416.0	3,418.0	69,005.0	9,080.5

In-District (All terms)	
Unrestricted Hours	Restricted Hours
Reimbursable credit hours	62,150.0
Credit hours on chargeback or Contractual agreement	799.0

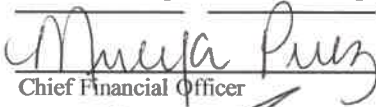

Dual Credit (All Terms)		Dual Enrollment (All Terms)	
Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	4,612.0	412.0	-
Equalized assessed valuation	1,660,547,053		

Morton College, Community College District No. 527

Schedule of Credit Hour Data and Other Bases

Upon Which Claims are Filed

Year Ended June 30, 2019

Credit Hour Categories	Correctional Semester Credit Hours			
	Summer	Fall	Spring	Total
	Correctional Hours	Correctional Hours	Correctional Hours	Correctional Hours
Baccalaureate	-	-	-	-
Business occupational	-	-	-	-
Technical occupational	-	-	-	-
Health occupational	-	-	-	-
Remedial/developmental	-	-	-	-
Adult education	-	-	-	-
Total	-	-	-	-
Approved:	 Chief Financial Officer		11/11/19 Date	
Approved:	 President		11.1.19 Date	

Morton College, Community College District No. 527
Reconciliation of Total Semester Credit Hours
Year Ended June 30, 2019

Credit Hour Categories	Total Reimbursable Semester Credit Hours		Difference
	Total Reported in Audit Unrestricted Hours	Total Certified to ICCB Unrestricted Hours	
Baccalaureate	49,392.0	49,392.0	-
Business occupational	3,146.0	3,146.0	-
Technical occupational	4,158.0	4,158.0	-
Health occupational	5,391.0	5,391.0	-
Remedial/developmental	6,918.0	6,918.0	-
Adult education	-	-	-
Total	69,005	69,005	-

Credit Hour Categories	Total Reported in Audit Restricted Hours	Total Certified to ICCB Restricted Hours	Difference
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education	9,080.5	9,080.5	-
Total	9,080.5	9,080.5	-

	Total Reported in Audit Unrestricted Hours	Total Certified to ICCB Unrestricted Hours	Difference
In-district credit hours	62,150.0	62,150.0	-
Dual credit hours	4,612.0	4,505.0	107.0
Dual enrollment hours	412.0	412.0	-

	Total Reported in Audit Restricted Hours	Total Certified to ICCB Restricted Hours	Difference
In-district credit hours	7,901.0	7,901.0	-
Dual credit hours	-	-	-
Dual enrollment hours	-	-	-

Morton College, Community College District No. 527
Reconciliation of Total Semester Credit Hours
Year Ended June 30, 2019

Credit Hour Categories	Total Correctional Semester Credit Hours		Difference
	Total Reported in Audit Unrestricted Hours	Total Certified to ICCB Unrestricted Hours	
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education	-	-	-
Total	-	-	-

Credit Hour Categories	Total Reported in Audit Restricted Hours	Total Certified to ICCB Restricted Hours	Difference
Baccalaureate	49,392.0	49,392.0	-
Business occupational	3,146.0	3,146.0	-
Technical occupational	4,158.0	4,158.0	-
Health occupational	5,391.0	5,391.0	-
Remedial/developmental	6,918.0	6,918.0	-
Adult education	9,080.5	9,080.5	-
Total	78,085.5	78,085.5	-

**MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION**

PROPOSED ACTION: THAT THE BOARD APPROVE INSTITUTIONAL MEMBERSHIP IN THE NATIONAL COUNCIL FOR STATE AUTHORIZATION RECIPROCITY AGREEMENT FOR FY 2020 FOR THE ANNUAL FEE OF \$4,000, AS SUBMITTED.

RATIONALE:

[Required by Board Policy No. 2.10]

The NATIONAL COUNCIL FOR STATE AUTHORIZATION RECIPROCITY AGREEMENT IS AN AGREEMENT AMONGST ITS MEMBERSHIP THAT ESTABLISHES STANDARDS FOR ITS HIGHER EDUCATION DISTANCE- LEARNING COURSES AND PROGRAMS. THE NATIONAL COUNCIL FOR STATE AUTHORIZATION RECIPROCITY AGREEMENT (NC-SARA) IS DESIGNED TO MAKE IT POSSIBLE FOR STUDENTS TO TAKE COURSES OUTSIDE OF THE STATE IN WHICH THEY RESIDE AND EARN CREDIT.

COST ANALYSIS:

\$4,000 – FY 2020

ATTACHMENTS:

None

From: [Marlena Avalos-Thompson](#)
To: [Board Materials](#)
Subject: NC-SARA Institutional Renewal
Date: Thursday, November 7, 2019 5:26:18 PM
Attachments: [2019 NC-SARA Renewal App.pdf](#)
[NC-SARA AGREEMENT BOARD SHEET.docx](#)

Please find the board action sheet and Institutional renewal application signed and approved for the NC-SARA agreement.

Marlena Avalos-Thompson

Associate Dean of Academic Services
Morton College
708-656-8000 ext. 2245
Office: 302B

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Institution Name: Morton College

Indicate Regional Compact:

- ☒ Midwestern Higher Education Compact
☐ New England Board of Higher Education
☐ Southern Regional Education Board
☐ Western Interstate Commission for Higher Education

RENEWAL APPLICATION AND APPROVAL FORM FOR INSTITUTIONAL PARTICIPATION IN SARA

An Institution applying to operate under the State Authorization Reciprocity Agreement (SARA) must submit this form to its Home State's SARA Portal Entity.

The chief executive officer (CEO) or chief academic officer (CAO) of the Institution completes and submits the application including any State-specific fees and committing to any special requirements of the SARA State Portal Entity permitted by SARA.

When the State Portal Entity checks "yes" on this form, the State affirms that the applicant Institution has followed proper procedures and provided necessary documents to operate under SARA, but this affirmation does not necessarily represent State evaluation of the Institution's ability to perform under SARA policies.

An Institution seeking approval to operate under the policies of SARA must meet the following requirements:

Institution Applicant to complete this column

CEO or CAO initial here

KDM

KDM

KDM

1. The main campus or central administrative unit is located in a SARA Member State and is authorized to operate in that State. *Only distance education content offered under the oversight authority of a SARA Member State is eligible to be offered under SARA. ** (See attached documentation.)
2. The Institution is a U.S. degree-granting Institution that is accredited by an Accrediting Agency recognized by the U.S. Secretary of Education and whose scope of authority, as specified by the Department, includes distance education. (See attached documentation.)
3. For non-public Institutions, the Institution's most recent financial responsibility index score from the U.S. Department of Education is 1.5 or above, or, if the score is between 1.0 and 1.49, the State Portal Entity can affirm that documentation has been provided to demonstrate financial stability sufficient to justify Institutional participation in SARA. If an Institution is owned by a "corporate parent," the composite score of its "parent" must meet these requirements. NOTE: Public Institutions leave this blank.

State Entity to complete this column

Institution meets the requirement

Yes ☒ No ☐

☒ ☐

☒ ☐

Institutional Renewal Application for SARA

Institution Name: Marlena Avalos

**Institution Applicant to
complete this column**

CEO or CAO initial here

**State Entity to
complete this column**

Yes No

4. The Institution agrees to abide by the *Interregional Guidelines for the Evaluation of Distance Education* and policies of the *SARA Manual*. ☒ ☐
 5. The Institution agrees to be responsible for the actions of any third-party providers used by the Institution to operate under SARA. ☒ ☐
 6. The Institution agrees to notify its Home State's SARA Portal Entity of any negative changes to its accreditation status. ☒ ☐
 7. The Institution agrees to provide data necessary to monitor SARA activities, including annual reporting of distance education enrollments and out-of-state learning placements disaggregated by State, in accordance with NC-SARA policies. ☒ ☐
 8. The Institution agrees to work with its Home State's SARA Portal Entity to resolve any complaints arising from its students in SARA States, and to abide by decisions of that entity regarding resolution of such complaints. *** ☒ ☐
 9. The Institution agrees to apply for SARA participation to its Home State's Portal Entity over the signature of the Institution's chief executive officer or chief academic officer. ☒ ☐
 10. The Institution agrees to notify in writing all students in a course or program that customarily leads to professional licensure, or which a student could reasonably believe leads to such licensure, whether or not the course or program meets educational requirements for licensure in the State where the student is located. *After making all reasonable efforts to make such a determination*, the Institution may notify the applicant or student in writing that the Institution cannot confirm whether the course or program meets educational requirements for professional licensure in the student's State provide the student with current contact information for any applicable licensing boards, and advise the student to determine whether the program meets educational requirements for licensure in the State where the student lives. An email dedicated solely to this purpose and sent to the student's best known email address meets this requirement. ☒ ☐
- The Institution should use other additional means to notify the student, if needed.
11. The Institution agrees that in cases where the Institution cannot fully deliver the instruction for which a student has contracted, it will provide a reasonable alternative for delivering the instruction or reasonable financial compensation for the education the student did not receive. ☒ ☐
 12. The Institution agrees to pay to its Home State any State fees for SARA participation required by the Home State for administering SARA. ☒ ☐
 13. The Institution agrees to pay its annual SARA participation fee to the National Council for SARA (NC-SARA). ☒ ☐
 14. The Institution agrees to abide by conditions of provisional approval, if necessary. ☒ ☐

*SARA considers the Home campus to be where an Institution has its legal domicile. Any disputes about which State is the Home State will be resolved for SARA purposes by the affected regional compacts or the National Council (NC-SARA), as needed.

**The fact that a foreign Institution is owned by a U.S. entity does not qualify distance education originating from the non-U.S. Institution to be offered under SARA. Only distance education offerings under the oversight of a SARA Member State can be offered through SARA.

***Complaints must follow the Institution's customary resolution procedure prior to being referred to the State under SARA procedures. Grade appeals and student conduct appeals are not allowed under SARA.

Institutional Renewal Application for SARA

Institutional Designation and Affirmation

I, the undersigned representative of (Institution name) Morton College
having the authority to commit the Institution to operate under the SARA interstate agreement, hereby certify
that this Institution meets all of the policies stated herein required for operation by the *SARA Manual*.

Mailing address of Institution: 3801 S Central Avenue, Cicero, IL 60804

Institution OPEID number: 00172800

Institutional Accrediting Agency: The Higher Learning Commission

Institution FTE (latest IPEDS): 2749 Year: 2018-2019

- ☐ Institution with fewer than 2,500 FTE students
☒ Institution with between 2,501 and 9,999 FTE students
☐ Institution with more than 10,000 FTE students

Name of principal SARA contact: Mariena Avalos

Title of principal SARA contact: Associate Dean of Academic Services

Email of principal SARA contact: m.avalos-thompson@morton.edu

Phone number of principal SARA contact: 708-656-8000 x2245

Name of secondary SARA contact: Dr. Derek Shouba

Title of secondary SARA contact: Associate Provost

Email of secondary SARA contact: Derek.Shouba@morton.edu

Phone number of secondary SARA contact: 708-656-8000 x2331

Link to SARA student complaint system: <https://www.morton.edu/consumer-information/>

Type of Institution: ☒ public ☐ private non-profit ☐ private for-profit
☐ tribal college ☐ other (describe: _____)

Federal Financial Composite Score (NOTE: Public Institutions leave this blank.)

Score: _____

Year reporting: _____

Is the Institution owned by another entity? ☐ Yes ☒ No

If yes, list official owner name:

If yes, owner address:

Institutional Renewal Application for SARA

Additional campus information:

Name(s) and locations of other campuses to be included in this SARA application:

Name of SARA contact at each campus location:

Email of SARA contact at each campus location:

Institutional Renewal Application for SARA

Institutional Designation and Affirmation, cont.

Typed name of Institutional signatory officer: Dr. Stan Fields

Title of signatory Institutional officer: President

The chief executive officer (CEO) or chief academic officer (CAO) of the Institution completes and submits the application.

Signature:

Date signed:

Interregional Guidelines for the Evaluation of Distance Education 2011

Council of Regional Accrediting Commissions (C-RAC)

1. Online learning is appropriate to the institution's mission and purposes.

*Analysis/Evidence: *****

- The mission statement explains the role of online learning within the range of the institution's programs and services;
- Institutional and program statements of vision and values inform how the online learning environment is created and supported;
- As appropriate, the institution incorporates into its online learning programs methods of meeting the stated Institutional goals for the student experience at the institution;
- The recruitment and admissions programs supporting the online learning courses and programs appropriately target the student populations to be served;
- The students enrolled in the institution's online learning courses and programs fit the admissions requirements for the students the institution intends to serve;
- Senior administrators and staff can articulate how online learning is consonant with the institution's mission and goals.

2. The institution's plans for developing, sustaining, and, if appropriate, expanding online learning offerings are integrated into its regular planning and evaluation processes.

Analysis/Evidence:

- Development and ownership of plans for online learning extend beyond the administrators directly responsible for it and the programs directly using it;
- Planning documents are explicit about any goals to increase numbers of programs provided through online learning courses and programs and/or numbers of students to be enrolled in them;
- Plans for online learning are linked effectively to budget and technology planning to ensure adequate support for current and future offerings;
- Plans for expanding online learning demonstrate the institution's capacity to assure an appropriate level of quality;
- The institution and its online learning programs have a track record of conducting needs analysis and of supporting programs.

*****These bulleted points illustrate actions, processes and facts that Institutions may use to demonstrate that they meet SARA requirements.*

State Portal Entity Affirmation

Institutional application:

☐

Approved

☐

Provisionally Approved (see attached)

☐

Returned for Additional Data or Information

☐

Denied

Conditions related to Provisional Approval:

Typed name of SARA State Portal Entity contact:

Typed name of SARA State Portal Entity:

Title of SARA State Portal Entity contact:

SARA State Portal Entity email and phone:

Signature:

Date signed:

**MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION**

PROPOSED ACTION: THAT THE BOARD APPROVE CHANGES IN CURRICULUM AS SUBMITTED.

RATIONALE: [Required by Board Policy 7.1]

As a result of curriculum review, we are recommending the addition of media-specific elective courses. Recommendations are based upon input from faculty, the Dean of Arts and Letters, Morton College Curriculum Committee and the Provost

COST ANALYSIS: N/A

ATTACHMENTS: Revised Page Disposition Sheet.

Curriculum Committee Disposition Sheet

For: October 1, 2019 Meeting

Item#	Agenda Item	No Action Necessary	Approved as Presented	Details or Approved w/Modification	Vetoed	Tabled	Effective Date
I. a)	MAT 098 – Statistics Support		X	Added as co-requisite dev ed course for MAT 141 Statistics			SPRING 20
I. b)	MAT 141 from MAT 102 or MAT 105		X				SPRING 20
I. c)	MAT 096		X	Added as co-requisite to MAT 102			SPRING 20
I. d)	MAT 097		X	Added as co-requisite to MAT 105 and MAT 120			SPRING 20
I. f)	MAT 102- General Edu Mathematics		X	Update learning outcomes			SPRING 20
I. e)	CHM 105 - General Chemistry I		X	New co-requisite of MAT 105, replace MAT 095			SPRING 20
II. a)	ASE 051-Spanish	X		Review course - Information only			SPRING 20
II. b)	LAN 047 Conversational Polish II	X		Withdraw course - Information only			SPRING 20
II. c)	GNS CCD- Homemaking	X		Withdraw course - Information only			SPRING 20
II. d)	GNS HSE- Health Safety & Environment	X		Withdraw course - Information only			SPRING 20
II. e)	GNS ICS- Intellectual & Cultural Studies	X		Withdraw course - Information only			SPRING 20
II. f)	GNS IFC- Improve Family	X		Withdraw course - Information only			SPRING 20
II. g)	GNS PDV- Personal Development	X		Withdraw course - Information only			SPRING 20
III. a)	BUS 201-Cost Accounting		X	Prerequisite changed to BUS 101			SPRING 20
III. b)	WEL 101 - Welding and Cutting Satety		X	New Course			SPRING 20
	WEL 102 Introduction to Welding Processes		X	New Course			SPRING 20
	WEL 103 Blueprints for Welders		X	New Course			SPRING 20
	WEL 106 Basic Metallurgy for Welders		X	New Course			SPRING 20
	WEL 111 Basic Arc Welding/Cutting I		X	New Course			SPRING 20
	WEL 112 Basic Arc Welding/Cutting II		X	New Course			SPRING 20
	WEL 121 Advanced SMAW/Cutting I		X	New Course			SPRING 20
	WEL 122 Advanced SMAW/Cutting II		X	New Course			SPRING 20
	WEL 131 Gas Metal Arc Welding I		X	New Course			SPRING 20
	WEL 132 Gas Metal Arc Welding II		X	New Course			SPRING 20

Curriculum Committee Disposition Sheet

For: October 1, 2019 Meeting

	WEL 141 Gas Tungsten Arc Welding I		X	New Course			SPRING 20
	WEL 142 Gas Tungsten Arc Welding II		X	New Course			SPRING 20
	WEL 211 Pipe Welding I		X	New Course			SPRING 20
	WEL 212 Pipe Welding II		X	New Course			SPRING 20
	WEL 221 Individual Assessment I		X	New Course			SPRING 20
	WEL 222 Individual Assessment II		X	New Course		X	SPRING 20
III. e)	ATM 120 -		X	Title change - Automotive Technology			SPRING 20
III. f)	ATM 101 -		X	Add CIS 103 & CIS 203 to certificate program			SPRING 20
IV. a)	Mobile App Coding Career Certificate		X	New Course			FALL 2020
IV. b)	NUR 110 Foundations of Nursing I		X	New Course			FALL 2020
IV. c)	NUR 111 Foundations of Nursing Practice II		X	New Course			FALL 2020
IV. d)	NUR 112 Clinical Judgement in Nursing		X	New Course			FALL 2020
IV. e)	NUR 113 Nursing Care of the Childbearing Fam		X	New Course			FALL 2020
IV. f)	NUR 114 Nursing Care of Adults		X	New Course			FALL 2020
IV. g)	NUR 199 LPN to ADN Transition Bridge		X	New Course			FALL 2020
IV. h)	NUR 208 Mental Health Nursing		X	New Course			FALL 2020
IV.i)	NUR 209 Nursing Care of Adults II		X	New Course			FALL 2020
IV.j)	NUR 210 Nursing Care of Complex Patients		X	New Course			FALL 2020
IV.k)	NUR 211 Transition to Registered Nursing Pra		X	New Course			FALL 2020

TITLE: Conflict of Interest

NO.: 8.11

SECTION: Institutional

PAGE: 1 of 1

Trustees and staff shall exemplify ethical behavior and conduct that is above reproach. Trustees or staff members shall not engage in or have direct or indirect financial interest in any activity that conflicts with their responsibilities to the College. Trustees or staff member shall not utilize their position, directly or indirectly, for private gain of themselves, associates, or relatives. Furthermore, Trustees and staff members should always seek to recognize and avoid circumstances that could give rise to an actual or apparent conflict of interests in violation of the Board Policies.

Information obtained from the College shall not be provided or used by Trustees or staff members for purposes of private gain of themselves, their associates, or relatives.

Staff members shall not engage in outside employment which interferes with their responsibilities to the College.

All Morton College Trustees, Administrators, and Employees (collectively, College Personnel") have a fundamental obligation to act in the best interests of the College and to prevent interests from interfering with that obligation. When College Personnel allow personal interests to interfere with their ability to make impartial decisions on behalf of the college, an impermissible conflict of interests is created. All College Personnel shall therefore avoid either actual or apparent conflicts of interests.

In furtherance of this policy, no Trustee or staff member of the College shall serve on the Friends of Morton College Foundation, the Morton College Foundation, the Morton College Athletic Association, or any future foundation or association created pertaining to Morton College, as these are independent entities of the college and serving on such a foundation is deemed to be a conflict of interest.

From: [Ana L Valdez](#)
To: [Board Materials](#)
Subject: FW: Action Items for November BOT Meeting- Action No. 1/5
Date: Thursday, November 14, 2019 8:48:39 AM
Attachments: [PROPOSED ACTION Adult Education Stipend Report FALL2-19.docx](#)
[ATT00001.htm](#)
[Adult Educaiton Stipend Report-Fall 19-2.xlsx](#)
[ATT00002.htm](#)

From: Keith McLaughlin
Sent: Wednesday, November 13, 2019 10:10 PM
To: Stan Fields <stan.fields@morton.edu>
Cc: Maria Anderson <maria.anderson@morton.edu>; Ana L Valdez <ana.valdez@morton.edu>; Erika P Tejada <erika.tejada@morton.edu>
Subject: Fwd: Action Items for November BOT Meeting- Action No. 1/5

I approve this for action at the November BOT Meeting.

Begin forwarded message:

From: Erika P Tejada <erika.tejada@morton.edu>
Date: November 13, 2019 at 1:26:49 PM CST
To: Keith McLaughlin <Keith.McLaughlin@morton.edu>
Cc: Ana L Valdez <ana.valdez@morton.edu>
Subject: Action Items for November BOT Meeting- Action No. 1/5

Dear Dr. McLaughlin,

I'm attaching the Adult Education Stipend Report for Fall 19-2 semester for your review and approval.

Thanks,

Erika Tejada
Director of Grants and Compliance,
Adult Education, Community Programming & Outreach
Morton College
3801 S. Central Ave.
Cicero, IL 60804

erika.tejada@morton.edu

708.656.8000 ext. 2356

PROPOSED ACTION: THAT THE BOARD APPROVES THE ADJUNCT FACULTY STIPEND REPORT FOR FALL19 TERM 2 2019 IN THE AMOUNT OF \$122,416.11 AS SUBMITTED.

RATIONALE: [Required by Board Policy 2.3, the Board-Union Agreement]

COST ANALYSIS: \$122,416.11 – Per Board-Union Agreement, Section 8.1, Adjunct Faculty Members who teach Adult Ed shall only receive one (1) semester of credit for teaching two (2) eight (8) week sessions in one (1) semester. Section 11.7, Adjunct Compensation Schedule

ATTACHMENTS: Adult Education Stipend Report for Adjunct Faculty Members – Fall2-2019

Person Full Name	Section Name	Section Title	Section Department 1 Desc
Abate, Nannette	ESL-022-3N	Applications in ESL II	English As a Second Language
Abate, Nannette	ESL-090-38	Conversational Practice I	Adult Basic Education
Abdel-Jaber, Nellie	ESL-035-38	Beg Conversational Practice	Adult Basic Education
Bridges, Maureen	ESL-012-3P	Applications of ESL I	English As a Second Language
	ESL-022-3P	Applications in ESL II	English As a Second Language
Bridges, Maureen	ESL-092-38	Conversational Practice II	Adult Basic Education
Bridges, Maureen	ESL-092-3K	Conversational Practice II	Adult Basic Education
Chin, Dixon	ESL-042-3S	Applications in ESL IV	English As a Second Language
Choudhury, Parsa	ESL-032-31	Applications in ESL III	English As a Second Language
	ESL-042-3C	Applications in ESL IV	English As a Second Language
Cisco Jr, Taylor	MAT-012-3M	Mathematics for Proficiency	Adult Basic Education
Enstrom, Elena	ESL-035-3K	Beg Conversational Practice	Adult Basic Education
Enstrom, Elena	ESL-042-3N	Applications in ESL IV	English As a Second Language
Erkins, Mary	ESL-009-3C	ESL Fundamentals II	English As a Second Language
	ESL-012-3C	Applications of ESL I	English As a Second Language
Fram, Harriet	ESL-052-3S	Applications in ESL V	English As a Second Language
Fram, Harriet	ESL-092-3S	Conversational Practice II	Adult Basic Education
Gonzalez, Sotero	ESL-042-3Z	Applications in ESL IV	English As a Second Language
Halsey, Meg	ESL-022-3C	Applications in ESL II	English As a Second Language
	ESL-032-3C	Applications in ESL III	English As a Second Language
Halsey, Meg	ESL-035-3M	Beg Conversational Practice	Adult Basic Education
Huff, Cheryl	ABE-030-3N	Reading and English 3	Adult Basic Education
Jundt, Gene	GED-012-3N	GED Review	Adult Basic Education
Kamien, Linda	ABE-091-3N	Mathematics 2	Adult Basic Education
Lopez, Flora	ESL-012-3Z	Applications of ESL I	English As a Second Language
Lopez, Flora	ESL-090-3J	Conversational Practice I	Adult Basic Education
	ESL-092-3J	Conversational Practice II	Adult Basic Education
Lubeck, Sarah	ABE-005-3M	Alphabetics	Adult Basic Education
Lubeck, Sarah	ESL-042-3P	Applications in ESL IV	English As a Second Language
	ESL-052-3P	Applications in ESL V	English As a Second Language
McManmon, Zoe	ESL-052-3Z	Applications in ESL V	English As a Second Language
Miral, Luis	ESL-012-3N	Applications of ESL I	English As a Second Language
Perez, Margarita	ESL-022-3Z	Applications in ESL II	English As a Second Language
Pettus, Exodus	ABE-091-3M	Mathematics 2	Adult Basic Education
Ramirez, Elaine	ESL-032-3S	Applications in ESL III	English As a Second Language

Rein, Jack	ABE-005-3N	Alphabetics	Adult Basic Education
Rohl, Michael	MAT-012-3N	Mathematics for Proficiency	Adult Basic Education
Roland, H.M. Joyce	ABE-040-3M	Reading and English 4	Adult Basic Education
Roland, H.M. Joyce	ESL-052-3N	Applications in ESL V	English As a Second Language
Roland, H.M. Joyce	ESL-090-3K	Conversational Practice I	Adult Basic Education
Sanchez, Pedro	ESL-032-3N	Applications in ESL III	English As a Second Language
Taylor, Kimberly	GED-012-3M	GED Review	Adult Basic Education
Tito, Frank	ESL-032-3Z	Applications in ESL III	English As a Second Language
Trevino-Garcia, Linda	ABM-010-3N	Beginning Mathematics	Adult Basic Education
Valeriano, Joann	ESL-090-3M	Conversational Practice I	Adult Basic Education
Westlove, Michael	ABE-091-38	Mathematics 2	Adult Basic Education
Westlove, Michael	ABE-091-3J	Mathematics 2	Adult Basic Education
Winningham, Susan	ESL-062-3N	Applications in ESL VI	English As a Second Language
Zabransky, Angela	ESL-090-3S	Conversational Practice I	Adult Basic Education
			Totals

Section Active Student Count	Assignment Paid Amount	Section Start Date
24	\$2,923.17	10/16/2019
14	\$1,948.78	10/18/2019
9	\$1,948.78	10/18/2019
7	\$3,109.38	10/15/2019
17		10/15/2019
17	\$2,072.92	10/18/2019
13	\$3,109.38	10/15/2019
20	\$3,109.38	10/16/2019
2	\$3,187.11	10/15/2019
16		10/15/2019
9	\$2,757.63	10/16/2019
9	\$2,923.17	10/15/2019
25	\$2,923.17	10/16/2019
3	\$2,923.17	10/16/2019
16		10/16/2019
17	\$3,109.38	10/16/2019
17	\$2,072.92	10/18/2019
18	\$2,757.63	10/15/2019
10	\$3,033.57	10/16/2019
16		10/16/2019
19	\$2,022.38	10/18/2019
25	\$2,923.17	10/15/2019
10	\$3,187.11	10/15/2019
31	\$3,033.57	10/16/2019
18	\$2,923.17	10/15/2019
16	\$2,923.17	10/16/2019
1		10/16/2019
12	\$3,109.38	10/15/2019
8	\$3,109.38	10/16/2019
24		10/16/2019
19	\$3,187.11	10/15/2019
13	\$3,033.57	10/16/2019
15	\$3,033.57	10/15/2019
32	\$2,923.17	10/16/2019
22	\$2,923.17	10/16/2019

11	\$2,897.25	10/15/2019
13	\$3,109.38	10/16/2019
36	\$3,109.38	10/15/2019
30	\$3,109.38	10/16/2019
25	\$3,109.38	10/15/2019
24	\$3,109.38	10/16/2019
13	\$2,886.42	10/15/2019
34	\$3,109.38	10/15/2019
32	\$3,033.57	10/16/2019
22	\$1,924.28	10/18/2019
29	\$2,897.25	10/16/2019
29	\$2,897.25	10/16/2019
17	\$3,033.57	10/16/2019
15	\$1,948.78	10/18/2019
874	\$ 122,416.11	

Person Full Name	Section Name	Section Title	Section Department 1 Desc	Enrollment
---------------------	-----------------	------------------	---------------------------------	------------

Assignme nt Paid Amount	Section Start Date
-------------------------------	-----------------------

MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD APPROVES MEMBERSHIP FOR LITERACY WORKS, FOR A COST OF \$ 1,200.00 UNTIL THE END OF THE CURRENT FISCAL YEAR, AS SUBMITTED.

RATIONALE: [Required by Board Policy 5.3.1 and Chapter 805, Section 3-27.1 of the *Illinois Compiled Statutes*]

To receive support and knowledge from Registrars around the US. Also, to attend yearly Conferences to continue to learn new procedures to use at Morton College.

Under membership, we will have access to webinars, books and contacts from other College/Universities to increase our knowledge in the office of Admissions and Records.

COST ANALYSIS: Costs to be paid by Project CARE program:

ATTACHMENTS: Membership invoice

From: [Ana L Valdez](#)
To: [Board Materials](#)
Subject: FW: Action Items for November BOT Meeting- Action No. 2/5
Date: Thursday, November 14, 2019 8:48:30 AM
Attachments: [Board of Action - LITREACY-WORKS.docx](#)
[ATT00001.htm](#)
[FY20 AGENCY MEMBERSHIP APPLICATION.pdf](#)
[ATT00002.htm](#)

From: Keith McLaughlin
Sent: Wednesday, November 13, 2019 10:08 PM
To: Stan Fields <stan.fields@morton.edu>
Cc: Maria Anderson <maria.anderson@morton.edu>; Ana L Valdez <ana.valdez@morton.edu>; Erika P Tejeda <erika.tejeda@morton.edu>
Subject: Fwd: Action Items for November BOT Meeting- Action No. 2/5

I approve this for action at the November BOT Meeting.

Begin forwarded message:

From: Erika P Tejeda <erika.tejeda@morton.edu>
Date: November 13, 2019 at 1:31:52 PM CST
To: Keith McLaughlin <Keith.McLaughlin@morton.edu>
Cc: Ana L Valdez <ana.valdez@morton.edu>
Subject: Action Items for November BOT Meeting- Action No. 2/5

Dear Dr. McLaughlin,

I'm attaching the FY20 Literacy Works Agency Membership Application for your review and approval.

Thanks,

Erika Tejeda
Director of Grants and Compliance,
Adult Education, Community Programming & Outreach
Morton College
3801 S. Central Ave.
Cicero, IL 60804

erika.tejeda@morton.edu



Organization Name Morton College

Program Street Address 3801 S. Central Ave.

City, State, Zip code Cicero, IL 60804

Phone 708-656-8000 Website www.morton.edu

Executive Director Laurie Cashman

Email address laurie.cashman@morton.edu Phone Number 708-656-8000 x2335

Literacy/Volunteer Coordinator* Abigail Martinez Title Interim Coordinator

Email address project.care@morton.edu Phone Number 708-656-8000 x2383

Is this who potential volunteers should contact?

☒ YES ☐ NO

Is this who potential students should contact?

☒ YES ☐ NO

If not, who? _____

If not, who? _____

Does your program use AmeriCorps volunteers or interns?

☐ YES ☒ NO

Ethnic populations served (please specify) ALL

Chicago neighborhoods/suburbs served (please specify) N/A

Address(es) of offsite locations (if applicable) _____

Please indicate what type of adult education you provide (check all that apply):

☒ ESL ☒ ABE (Adult Basic Education) ☒ HS Equivalency ("GED") ☒ Computer/Digital

☒ Financial ☐ Family Literacy ☒ Workforce-Related Literacy ☒ Citizenship

☐ First Language Literacy (language): _____ ☒ Bridge (sectors): Healthcare

☐ Other (specify) _____

Approximate percent of students in each instructional setting:

Classroom only 60%; Individual tutoring only 30%; Both classroom & individual tutoring 10%

Any special restrictions or eligibility limits on the students you serve? _____

For Adult Literacy programs only

Approximately what percent of your volunteer tutors:

Teach as principal instructors in a classroom of 5 or more students? 15 %

Assist paid teachers in the classroom? 5 %

Work individually with students, or with small groups of up to 4 students, outside a classroom setting? 30 %

Total # of students* served in FY19: 140 Total # of volunteer tutors in FY19: 45

**Please provide unduplicated number of students. Include all students taught by paid instructional staff and/or by volunteer tutors.*

FY20 MEMBERSHIP DUES

Agency dues are on a sliding scale, based on an agency's total adult literacy budget including but not limited to ICCB, SOS, and private grants.

Literacy Works provides membership for individual organizations. If an organization has its own 501(c)(3) status, it is responsible for membership dues. Dues are based on an agency's total adult literacy budget, as our services go beyond supporting any individual contract. Select the dues amount matching your budget and preferred membership package.

Comprehensive member agencies receive unlimited attendance at both *Tutor Essentials* and Professional Development trainings.

Basic members receive unlimited attendance to Professional Development trainings only; if desired, Basic members may pay per person to attend *Tutor Essentials* sessions.

Individual memberships of each type are also available for the same price as the lowest tier dues amount.

Sliding Scale Dues Structure FY20

AGENCY'S LITERACY BUDGET	MEMBERSHIP LEVEL	
	Basic	Comprehensive
less than \$25,000 (or Individual membership)	\$100	\$150
\$25,000 to 49,999	\$125	\$275
\$50,000 to 99,999	\$150	\$385
\$100,000 to 199,999	\$175	\$440
\$200,000 to 249,999	\$200	\$495
\$250,000 to 499,999	\$350	\$600
\$500,000 to 999,999	\$475	\$900
\$1,000,000 and over	\$575	\$1200

CHOOSE THE RIGHT LEVEL FOR YOUR AGENCY

Agencies using volunteer tutors typically find a Comprehensive Membership most useful. Members at the Basic membership level do not receive access to Tutor Essentials trainings; however, they do have the option to send individual tutors to Tutor Essentials trainings at a cost of \$120 per person. For more guidance in choosing your membership level, contact membership@litworks.org.

Please select a membership category for FY20:

- ☐ Basic Membership ☒ Comprehensive Membership
- ☐ Individual Membership for the following people (list names):

Dues amount, based on your agency's adult literacy budget (see p. 2) \$1,200.00

Please make check payable to **LITERACY WORKS**. Mail this completed form with payment to Literacy Works, 641 W. Lake St., 2nd Floor, Chicago, IL 60661.

Deadline for payment is **September 30, 2019**. Payments received after this date will be charged a 5% late fee.

Please contact our team at membership@litworks.org or 773-822-8242 with any questions.

OPTIONAL: We send out three main types of information, listed below. The Literacy/Volunteer Coordinator (as designated on page 1 of this application) will automatically receive all three types*. Select which type(s) of e-mail announcements other staff would like to receive by checking the box(es).

*You may unsubscribe from e-mail lists by contacting info@litworks.org.

Email Lists Categories:

- **Training Flyers** – Announcements about upcoming Literacy Works trainings
- **Newsletter** – Literacy Works' Quarterly Newsletter
- **Resources** – Literacy Works Events, Adult Education Job Postings & Community Events

Staff Member(s)	Training Flyers	Newsletter	Resources
Full Name & Job Title: Abigail Martinez E-mail Address: abigail.martinez@morton.org Phone: 708-656-8000 x.2383 This person is in charge of[✧]:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Full Name & Job Title: E-mail Address: Phone: This person is in charge of[✧]:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Full Name & Job Title: E-mail Address: Phone: This person is in charge of[✧]:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

[✧]For example, recruiting volunteers, supervising paid teachers, etc. Knowing who handles which aspects of your adult literacy program helps us contact the right person when questions arise. Thank you!

From: [Nancy Jeffries](#)
To: [Keith McLaughlin](#)
Cc: [Ana L Valdez](#)
Subject: Jennifer Membership for APTA paid receipt
Date: Thursday, October 3, 2019 4:12:44 PM
Attachments: [Jennifer Reft APTA membership due receipt.pdf](#)
[image003.png](#)

Hello Keith,

Please see attached board action item.

Thank you,

Nancy Jeffries

Morton College
Service Aide-Health Careers
Nancy.jeffries@morton.edu
708-656-8000 Ext. 2265
www.morton.edu

"Bloom where you are planted"



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PROPOSED ACTION:

THAT THE BOARD APPROVE THE ANNUAL MEMBERSHIP FEE FOR JENNIFER REFT AT TOTAL AMOUNT OF \$505.00 AS SUBMITTED.

RATIONALE:

[Required by Board Policy 2.3, the Board-Union Agreement, and Chapter 110, Act 805, Section 3-26 of the *Illinois Compiled Statutes*]

COST ANALYSIS:

\$505.00 Total

ATTACHMENT:

Membership Fee Receipt faculty paid before notifying the Dean of Health Science

1111 North Fairfax Street
Alexandria, VA 22314-1488
703 684 2782
703 684 7343 fax
www.apta.org

9/27/2019

Membership ID: 121274

Jennifer Lynn Reft, PT, DPT, MS
4106 N Sacramento Ave
Chicago, IL 60618-2620

Dear Ms Reft:

This is your receipt for your membership dues.

Your membership dues payment, which is detailed below, was received on 9/26/2019 and your APTA membership renewal date will be 9/30/2020.

NATIONAL AND CHAPTER DUES

National Dues	\$295.00
IL Chapter Dues	\$210.00

SECTION DUES AND CONTRIBUTIONS

Research	\$35.00
Orthopaedics	\$50.00
Neurology	\$50.00
Health Policy and Administration	\$50.00
Education	\$50.00

TOTAL AMOUNT PAID **\$740.00**

Please call Member Services at 800/999-2782, if further assistance is needed. We appreciate your continued support and look forward to serving you throughout your membership year!

Sincerely,
APTA Member Services

PROPOSED ACTION: THAT THE BOARD APPROVE THE ANNUAL ACCREDITATION FEE AT TOTAL AMOUNT OF \$4500.00 AS SUBMITTED.

RATIONALE: [Required by Board Policy 2.3, the Board-Union Agreement, and Chapter 110, Act 805, Section 3-26 of the *Illinois Compiled Statutes*]

COST ANALYSIS:

\$4500.00 Total

ATTACHMENT: Accreditation Fee invoice/memo

From: [Lydia Falbo](#)
To: [Keith McLaughlin](#)
Cc: [Ana L. Valdez](#); [Nancy Jeffries](#)
Subject: RE: Board Action - Fall 2018 Adjunct Report
Date: Wednesday, October 2, 2019 11:19:09 AM
Attachments: [PROPOSED ACTION PTA accreditation.docx](#)
[Morton College 2020 Accreditation Invoice.pdf](#)
[2019 Annual Invoice Memo.pdf](#)

Hello Keith

Please see attached board action item. Thank you

*Thank you,
Dr. Lydia Falbo*

Lydia Falbo DNP, RN
Dean of Nursing and Health Sciences
Morton College
3801 S Central Ave.
Office: 302C
Cicero, IL 60804
Phone: 708-656-8000 X2264
Lydia.falbo@morton.edu

*Nine-tenths of education is encouragement
- Anatole France*

From: Ana L Valdez
Sent: Wednesday, October 02, 2019 10:48 AM
To: Lydia Falbo <Lydia.Falbo@morton.edu>
Subject: FW: Board Action - Fall 2018 Adjunct Report

Hi Lydia,

I'm forwarding the email we get from the Deans' office submitting an action item for Board Meeting approval.

On the MC portal, you can find agendas posted from the previous meeting, where you can see the language used on action items.

Once you have the proposed action, send it to Keith and cc me, with the correspondent invoice(s).

After Keith's approval, he'll submit it to Maria A. for the action item to be placed on the Board Agenda.

Thank you,

COMMISSIONERS:

Beth C Marcoux, PT, DPT, PhD
Chair

Doreen Stiskal, PT, PhD
Vice Chair

Frank Bates, PT, DPT, MBA

Patricia Gordon Brown, PT, DPT, MS

Cindy I Buchanan, PT, PhD

Kevin K Chui, PT, DPT, PhD

Diane Clark, PT, DScPT

Patricia Deotte, PT, DPT, CEEAA, GCS

Kathryn G Dodge, PhD

Jason A Dougherty, PTA, MEd

Peggy Blake Gleeson, PT, PhD

David Greathouse, PT, PhD, ECS, FAPTA

Neal L Henning, PhD

Becky Lynn Keith, PT, MSHS

Amanda Isabel Lopez, PTA, AAS

Joyce R Maring, PT, DPT, EdD

Jonna Mayfield, PTA, BS

Cedric D Page, PhD

Sandra L Pennington, PhD, RN

Pamela D Ritzline, PT, EdD

Paul L Price, PharmD, BCPP

Sharon A Reid, PT, MBA

Kimberly Crealey Rouillier, PT, DPT

Kevin Rudeen, PhD, FASHP

Brad Thuringer, PTA

Tracy Timmerman, FIC

Patricia A Trela, PT, DPT, CMPT, SCS

Lisa J Weaver, PTA, MD

Bradley A Wood, PTA, BHsc, MATL

NEXT MEETING DATES:

October 25-29, 2019
April 24-29, 2020

STAFF:

Sandra L Wise, PhD
Senior Director

Candy Bahner, PT, DPT, MS
Lead PT Programs Specialist

Lisa Finnegan, PTA
Lead PTA Programs Specialist

August 20, 2019

Enclosed is your 2020 Annual Accreditation Fee invoice. Please make a copy for your records and return the invoice & payment using the provided envelope by the due date of December 1, 2019.

The mailing address is:

American Physical Therapy Association
PO Box 75701
Baltimore, MD 21275-5701

Important update to credit card payment procedures:

Credit/Debit card information may be mailed or provided over the telephone by calling (703) 706 3236; **We cannot accept card payments sent by e-mail or fax.**

Payment confirmations are e-mailed to the Program Director within 24 hours of processing the payment.

Vendor & W-9 Information: Checks & Money Orders may be payable to CAPTE or APTA. CAPTE is not a distinct vendor to APTA and does not have a separate W-9.

If you have questions about your invoice or the payment process, please e-mail us at accreditation@apta.org.

Commission on Accreditation in Physical Therapy Education
American Physical Therapy Association
Accreditation Department
1111 North Fairfax Street
Alexandria, VA 22314
Phone: (703) 706-3245

2020 Annual Accreditation Fee

PROGRAM ID: 462114
INVOICE NUMBER: 1553644
BILLING DATE: 9/20/2019
DUE DATE: 12/1/2019

Payment received after this date is subject to a 5% late fee.

DELINQUENT: 1/1/2020

Payment not received by this date will result in initiation of the process to place the program on Administrative Probation

Tiffany Bohm PT, MPT, DPT
Physical Therapist Assistant Program
Morton College
3801 South Central Avenue
Cicero, IL 60804-4300

Item	Fee
Annual Accreditation Fee	\$4,500.00

Total \$4,500.00

PLEASE DO NOT COMBINE CAPTE ACCREDITATION FEES WITH APTA FEES

Note: Return one copy of the invoice with check made payable to CAPTE or credit card information.

Federal ID#: 131512769

Charges Accepted by: Visa, Mastercard or American Express. Please complete below:

Mail payment to:

Commission on Accreditation in Physical Therapy Education
c/o American Physical Therapy Association
P.O. Box 75701
Baltimore, MD 21275-5701

To pay by phone with a card, please call 703-706-3236
and provide credit card information to Tej Chana,
Database Specialist. Processing may take 3-5 business days.
Do not send card information by e-mail.

Card #:

Visa() Mastercard() American Express()

Expiration Date:

Name on Card:

Address:

FOR INTERNAL USE ONLY:

Date of Check: _____

Check Number: _____

From: [Ana L Valdez](#)
To: [Board Materials](#)
Cc: [Maria Anderson](#)
Subject: FW: NURSING-Board Proposed Action INACSL Membership
Date: Friday, November 8, 2019 10:47:14 AM
Attachments: [image001.png](#)
[INACSL Membership.pdf](#)

From: Keith McLaughlin
Sent: Friday, November 8, 2019 10:45 AM
To: Stan Fields <stan.fields@morton.edu>
Cc: Ana L Valdez <ana.valdez@morton.edu>; Maria Anderson <maria.anderson@morton.edu>
Subject: FW: NURSING-Board Proposed Action INACSL Membership

I approve this for action at the November BOT Meeting.

Keith D. McLaughlin, Ph.D.
Provost
Morton College
3801 South Central Avenue
Cicero, Illinois 60804-4398
708-656-8000, ext. 2277
keith.mclaughlin@morton.edu

From: Ana L Valdez
Sent: Friday, November 8, 2019 10:44 AM
To: Keith McLaughlin <Keith.McLaughlin@morton.edu>
Subject: NURSING-Board Proposed Action INACSL Membership

Keith,

Please review the proposed action for November Board meeting.

Thank you,
Ana

From: Nancy Jeffries
Sent: Tuesday, October 29, 2019 3:04 PM
To: Keith McLaughlin <Keith.McLaughlin@morton.edu>
Cc: Lydia Falbo <Lydia.Falbo@morton.edu>; Ana L Valdez <ana.valdez@morton.edu>; Maria Anderson <maria.anderson@morton.edu>
Subject: Proposed Action INACSL Membership

Hi Keith,

I hope your day is going well. Here is a copy of the Proposed Action that needs to go to November Board Meeting.

Thank you,

Nancy Jeffries

Morton College

Service Aide-Health Careers

Nancy.jeffries@morton.edu

708-636-8000 Ext. 2265

www.morton.edu

Pronouns: she, her, hers

"Bloom where you are planted"



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[HELP \(/I4A/PAGES/INDEX.CFM?PAGEID=3574\)](#)
[CONTACT \(/I4A/PAGES/INDEX.CFM?PAGEID=3575\)](#)
[MEMBERS ONLY \(/I4A/PAGES/INDEX.CFM?PAGEID=3576\)](#)
[NEW](#)

Amount to Charge :

532.00

Payment Method:

[Select a Payment Method]

Submit →

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(https://www.facebook.com/INACSL-198002380250796/)



(https://twitter.com/INACSL)



(http://www.linkedin.com/groups/INACSL-International-Nursing_Association-Clinical-5080273)

2018 INACSL INTERNATIONAL ASSOCIATION FOR CLINICAL SIMULATION & LEARNING

110 HORIZON DRIVE, STE. 210 • RALEIGH, NC 27615 | 919-674-4182

EMAIL: INACSLINFO@INACSL.ORG (MAILTO:INACSLINFO@INACSL.ORG)

EX.CFM?PAGEID=3578)

ABOUT (/I4A/PAGES/INDEX.CFM?PAGEID=3578)

HELP (/I4A/PAGES/INDEX.CFM?PAGEID=3578)

CONTACT (/I4A/PAGES/INDEX.CFM?PAGEID=3578)

NEW

MEMBER INACSL.ORG/I4A/PAGES/INDEX.CFM?PAGEID=3385

(https://www.facebook.com/INACSL-198002380250796/)

(https://twitter.com/INACSL)

(http://www.linkedin.com/groups/INACSL-International-Nursing-Association-Clinical-5080273)

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STORE (/I4A/PAGES/INDEX.CFM?PAGEID=3575)

MEMBERS ONLY (/I4A/PAGES/INDEX.CFM?PAGEID=3576)

MEMBERSHIP RENEWAL

Lydia Falbo
Morton College
3801 South Central Ave
Cicero, IL 60804
United States

Lydia.falbo@morton.edu
708.656.8000

Membership Type

Institutional Membership

Expiration Date

12/31/2019

Base Amount Due

\$532.00

Total Dues

\$532.00

Comments or Questions

PAYMENT DETAILS

Discount Code (if applicable)

Our records indicate that you hold an Institutional Membership. Please note that **your primary membership holder is responsible for renewing the membership and paying dues.** Once this is completed, membership for the second person will automatically renew.

Your primary member is Lydia Falbo. Please have Lydia Falbo renew online at www.inacsl.org to continue receiving membership benefits.

Please contact us if you need assistance changing the primary member on your account.

LINK: inacslinfo@inacsl.org

Forgot your password? You can request a new one. [Click here.](#)

We look forward to your continued involvement and contribution to our community.

Sincerely,

Cynthia Foronda, PhD, RN, CNE, CHSE, ANEF
INACSL President (2019-20)

www.inacsl.org



International Nursing Association for Clinical Simulation & Learning | 110 Horizon Drive, Suite 210, Raleigh, NC 27615

[Unsubscribe lydia.falbo@morton.edu](mailto:unsubscribe_lydia.falbo@morton.edu)

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Nancy Jeffries

From: Lydia Falbo
Sent: Tuesday, October 29, 2019 1:06 PM
To: Nancy Jeffries
Subject: FW: INACSL Institutional Membership Renewal 2nd Notice

*Thank you,
Dr. Lydia Falbo*

Lydia Falbo DNP, RN
Dean of Nursing and Health Sciences
Morton College
3801 S Central Ave.
Office: 302C
Cicero, IL 60804
Phone: 708-656-8000 X2264
Lydia.falbo@morton.edu

*Nine-tenths of education is encouragement
- Anatole France*

From: INACSL <inacslinfo@inacsl.ccsend.com> **On Behalf Of** INACSL
Sent: Tuesday, October 29, 2019 12:41 PM
To: Lydia Falbo <Lydia.Falbo@morton.edu>
Subject: INACSL Institutional Membership Renewal 2nd Notice



**INTERNATIONAL NURSING ASSOCIATION for
CLINICAL SIMULATION and LEARNING**

Dear Lydia,

Our organization was founded in 2003 to help you advance the science of healthcare simulation in your daily work. We are grateful that you turned to us over the past year to access resources such as **virtual education**, an **international simulationist community**, **research funding**, **scholarships**, and **simulation news**.

At this time, your INACSL Institutional membership is set to expire **December 31, 2019**.

PROPOSED ACTION:

THAT THE BOARD APPROVE THE ANNUAL INACSL
MEMBERSHIP FEE AT TOTAL AMOUNT OF \$532.00 AS SUBMITTED.

RATIONALE:

[Required by Board Policy 2.3, the Board-Union Agreement, and Chapter 110, Act 805, Section
3-26 of the *Illinois Compiled Statutes*]

COST ANALYSIS:

\$532.00 Total

ATTACHMENT:

Membership Renewal Fee invoice/memo

From: [Marisol Velazquez](#)
To: [Board Materials](#)
Cc: [Maria Anderson](#)
Subject: RE: Travel Request - APCA National Conference - Mar. 4-8 | Orlando, FL
Date: Friday, November 8, 2019 11:26:11 AM
Attachments: [APCA Travel Proposal.xlsx](#)

Good Morning,

We would like to include the travel request below for board approval in November.

Please let me know if you need additional information. Thank you,

Marisol Velazquez

Dean of Student Services

Morton College

3801 S. Central Avenue, Cicero IL

Room 212, Building B

Office # 708-656-8000 x.2439

Fax # 708-656-9560

From: Gabriela Mata <gabriela.mata@morton.edu>
Sent: Thursday, November 7, 2019 2:34 PM
To: Marisol Velazquez <marisol.velazquez@morton.edu>
Subject: Travel Request - APCA National Conference - Mar. 4-8 | Orlando, FL

Marisol,

The Campus Activities Board (CAB) plans to send 4 students and 1 advisor to The **APCA National Convention** in Orlando, FL from March 4 to the 8, could we please have this information added to the Board Agenda for approval?

ESTIMATED COST:

Registration Tickets - \$1,495.00

Transportation - \$2,410.00

Accommodations - \$2,610.00

Total: \$6,395.00

Let me know if you need anything else.

Thank you,

Gabriela Mata

Director of Student Activities

2020 APCA National Conference | March 4-8

The Florida Hotel and Conference Center
1500 Sand Lake Rd
Orlando, FL 32809
407-859-1500

2020 APCA National Coneference - Orlando, FL

	Early Rate	Address	Details	Price
Registration	\$299.00	APCA National Conference	https://www.apca.com/upcoming-events	\$1,495.00
Transportation	\$120.00	Uber	To hotel, airport, etc.	\$120.00
Travel	\$229.00	Southwest Airlines	https://www.southwest.com/	\$2,290.00
Hotel	\$174.00	The Florida Hotel and Conference Center 1500 Sand Lake Rd Orlando, FL 32809	3 single/double per night (5 nights)	\$2,610.00
TOTAL:				\$6,395.00

From: [Keith McLaughlin](#)
To: [Stan Fields](#)
Cc: [Maria Anderson](#); [Ana L Valdez](#)
Subject: FW: November Board Action- 10% ENG ADJUNCT REPORT
Date: Friday, November 8, 2019 10:29:43 AM
Attachments: [PROPOSED ACTION- 10% ENG Adjunct Stipend.docx](#)
[10% ENG Adjunct Stipend Report 2019FA.pdf](#)

I approve this for action at the November BOT Meeting.

Keith D. McLaughlin, Ph.D.

Provost

Morton College

3801 South Central Avenue

Cicero, Illinois 60804-4398

708-656-8000, ext. 2277

keith.mclaughlin@morton.edu

From: Liliana Raygoza
Sent: Friday, November 8, 2019 10:22 AM
To: Keith McLaughlin
Cc: Board Materials
Subject: November Board Action- 10% ENG ADJUNCT REPORT
Keith,

Attached is the report for English Adjuncts to receive 10% stipend as per Adjunct Faculty contract.

Liliana Raygoza

Executive Assistant – Associate Provost

Academic Deans' Office

708.656.8000 Ext. 2330

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PROPOSED ACTION: THAT THE BOARD APPROVE THE COMPENSATION REPORT FOR ADJUNCT FACULTY MEMBERS TEACHING ENGLISH 101,102, 086, 088, 071, 076, 151 AND 152 FOR FALL SEMESTER 2019 IN THE AMOUNT OF \$6,166.19 AS SUBMITTED.

RATIONALE: [Required by Board Policy 2.3, the Board-Union Agreement, and Chapter 110, Act 805, Section 3-26 of the *Illinois Compiled Statutes*]

COST ANALYSIS: \$6,166.19 – Per Board-Union Agreement, Section 11.7, Adjunct Faculty teaching ENG 101, 102, 086, 088, 071, 076,151 and 152 shall receive a 10% stipend based on their rate per their placement on the salary schedule.

ATTACHMENT: Compensation Report for English Adjunct Faculty – [Fall](#) 2019

**10% ENG Adjunct Stipend Report
Fall 2019**

Adjunct Full Name	CRS ID#	Course Title	Course Stipend Amount	10% Stipend Amount	Total Sumed Up	Start Date	End Date
Arias, Olga	ENG-102-6B	Rhetoric II	\$ 2,886.42	\$ 288.64	\$ 577.28	8/20/2019	12/12/2019
Arias, Olga	ENG-102-OC	Rhetoric II	\$ 2,886.42	\$ 288.64		8/20/2019	12/12/2019
Brasher, Stephen H.	ENG-102-8B	Rhetoric II	\$ 3,032.55	\$ 303.26	\$ 303.26	8/24/2019	12/7/2019
Dutt, Eric V.	ENG-102-K2	Rhetoric II	\$ 3,033.57	\$ 303.36	\$ 303.36	8/29/2019	12/12/2019
Martinez Jr, Salvador	ENG-086-1B	Reading & Writing III	\$ 2,886.42	\$ 288.64	\$ 1,154.57	8/19/2019	12/13/2019
Martinez Jr, Salvador	ENG-086-2C	Reading & Writing III	\$ 2,886.42	\$ 288.64		8/19/2019	12/13/2019
Martinez Jr, Salvador	ENG-088-OD	Basic Composition	\$ 2,886.42	\$ 288.64		8/26/2019	12/13/2019
Martinez Jr, Salvador	ENG-101-6E	Rhetoric I	\$ 2,886.42	\$ 288.64		8/19/2019	12/13/2019
Miranda, Ashley J.	ENG-101-KB	Rhetoric I	\$ 3,032.55	\$ 303.26	\$ 303.26	8/20/2019	12/12/2019
Perusich, James M.	ENG-086-72	Reading & Writing III	\$ 3,033.57	\$ 303.36	\$ 910.07	8/27/2019	12/12/2019
Perusich, James M.	ENG-086-8L	Reading & Writing III	\$ 3,033.57	\$ 303.36		8/27/2019	12/12/2019
Perusich, James M.	ENG-088-85	Basic Composition	\$ 3,033.57	\$ 303.36		8/20/2019	12/12/2019
Schmidt, Michael	ENG-102-1B	Rhetoric II	\$ 2,647.26	\$ 264.73	\$ 529.45	8/19/2019	12/13/2019
Schmidt, Michael	ENG-102-2C	Rhetoric II	\$ 2,647.26	\$ 264.73		8/19/2019	12/13/2019
Selvaggio, Nicole	ENG-088-JC	Basic Composition	\$ 2,757.63	\$ 275.76	\$ 551.53	8/20/2019	12/12/2019
Selvaggio, Nicole	ENG-101-JB	Rhetoric I	\$ 2,757.63	\$ 275.76		8/20/2019	12/12/2019
Smith-Irowa, Pamela L.	ENG-101-1B	Rhetoric I	\$ 3,187.11	\$ 318.71	\$ 956.13	8/19/2019	12/13/2019
Smith-Irowa, Pamela L.	ENG-101-3D	Rhetoric I	\$ 3,187.11	\$ 318.71		8/19/2019	12/13/2019
Smith-Irowa, Pamela L.	ENG-101-5E	Rhetoric I	\$ 3,187.11	\$ 318.71		8/19/2019	12/13/2019
Turner, Jocelyn A.	ENG-101-T2	Rhetoric I	\$ 2,886.42	\$ 288.64	\$ 577.28	8/29/2019	12/12/2019
Turner, Jocelyn A.	ENG-102-J2	Rhetoric II	\$ 2,886.42	\$ 288.64		8/20/2019	12/10/2019
Grand Total				\$ 6,166.19	\$ 6,166.19		



Morton College Job Description

Job Title: ~~Athletic Success Coordinator~~Retention and Compliance Specialist

Range: ~~Classified~~ ~~IV~~Excluded

Grant-Funded: N/A

Reports to and Evaluated by: ~~Athletic Director~~Director of Development & Alumni Relations

Required Qualifications: Bachelor's degree required; Two years' experience with NJCAA eligibility and compliance knowledge. Prior experience as an intercollegiate athlete, coach or in academic support services at a community college or university setting. Demonstrated interpersonal skills and the ability to deliver services in an environment with an emphasis on academic success. Excellent oral and written communication skills, and ability to regularly interpret college policies in situations requiring judgment, working with student athletes, instructors, and departments. Ability to work independently. knowledge of intercollegiate activities and programs; minimum of three years of experience in athletics or a related field. Must be able to work flexible hours including evenings and weekends as needed.

Must be able to demonstrate the Morton College core values of compassion, fairness, respect, responsibility, tolerance and truth.

Desirable Qualifications: ~~Master's degree~~Good leadership, organization, and communication skills. Bilingual in Spanish and English, both written and oral. Certified in First Aid and CPR/AED.

Job Summary: ~~To develop, implement, and manage intercollegiate activities and programs.~~
Under general supervision of the Director, Retention and Compliance Specialist will provide direct assistance to individual student-athletes and teams, with goals of enhancing student success, academic performance, and personal and academic skills development. Guide student athletes and prospective student athletes in the Athletic Office, reflecting both accurate understanding of policy and procedures and supportive communication skills. Provide support to the Athletic Department through research of athletic issues and by coordinating athletic program initiatives and projects.

- Provide guidance and direction focused on helping new, continuing, and returning student athletes develop academic

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Essential Job Functions

- objectives and plans that fulfill the student's personal goals, fulfills NJCAA athletic eligibility.
- Maintain compliance with National Junior College Athletic Association (NJCAA) rules and regulations.
 - To provide leadership in the development and management of a comprehensive program of intercollegiate athletic activities
 - Participate in the development and coordinating the annual schedules of athletic teams.
 - CTo coordinate the certification of eligibility and monitor the academic progress of student-athletes in accordance with NJCAA. the Academic Standards Committee requests.
 - To assist with the selection, training, evaluation, and supervision of athletic office personnel and coaches
 - To provide leadership in recruiting student athletes
 - Arrange transportation for "away." games/out-of-state and coordinate use of Athletic Morton buses among all departments.
 - Communicate with student athletes, their families/guardians, coaches, administrators, and other people as necessary concerning academic and personal issues within professional guidelines, college policies and procedures and state and federal law including the Family Educational Rights and Privacy Act (FERPA).
 - Monitor the progress of student-athletes who have been identified to be in need of special academic support, or who are at risk of failing to meet academic expectations, and make recommendations for support services.
 - To develop and monitor a budget and coordinate community athletic activities in the gymnasium
 - Correspond, coordinate and monitor all facility usage by sports teams on and off campus and use of designated athletic facilities on campus for various causes (community sport activities, student activities, Fitness Center activities, etc.)
 - Arrange registration for all sport teams and incoming student-athletes in conjunction with the athletes' Academic Advisor
 - Coordinate home/away sporting events for all sports teams on and off campus by assisting with game officials, personnel, sports teams, coaches and community members
 - Process and submit documents related to Leadership and Talent Scholarships, In-District Waivers, Physical Fitness Waivers, Athletic Restrictions and Athletic Do Not Purge records in a timely manner
 - Create the certification of NJCAA National Letter of Intent for all student athletes to avoid audits and sanctions
 - Plan and coordinateAssist with the completion of student-athlete physicals on site and accompanying paperworkcollect

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necessary documentation from student athletes (i.e., emergency contact information, insurance waivers, etc.).

- Arrange all student athlete files both athletic and academic to meet the standards of the NJCAA
- Prepare all records for NJCAA Audit if requested
- Research, compile and analyze athletic eligibility information of student athletes notifying the Director and/or designated coach or faculty member of any irregularities or possible conflicts.
- Generate and expedite sport team contracts with all Region IV College/Universities
- Generate and process meal money for sports teams' away games
- Research, compile and analyze athletic eligibility information of student athletes notifying the Director and/or designated coach or faculty member of any irregularities or possible conflicts.
- Maintain all records of coaching staff, student athlete's files, and documents needed.
- Coordinate mandatory study hall for individual teams and tutoring for at-risk student-athletes.
- Coordinate one-on-one check-in with student athletes, minimum twice per semester.
- Coordinate and collaborate with offices across campus to schedule workshops and lectures addressing academic achievement, career development, and personal development.
- Represent at a wide range of meetings and seminars (Academic Standards Committee and Illinois Skyway Conference meetings, NJCAA Rules and Eligibility seminars, etc.)
- Provide current and continuous management of athletic webpages (input rosters, schedules, scores, etc.)
- Record meeting notes at Skyway Conference Board of Control meetings on behalf of the College's BOC representative.
- To complete routine and complex word processing and typing tasks such as correspondence, reports, and related materials
- To complete routine and simple data entry and generating data reports
- To maintain all documents, files and records in the office
- To handle administrative duties including sorting, copying, mailing, filing, faxing, billing, and supply orders. ies control and related general office responsibilities

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Other Duties: • Perform other duties and special projects as assigned

Work Environment: Work is generally performed in an office setting. You will have a designated desk space to complete your daily work. Some work

and supervision will be on the ~~a~~Athletic ~~f~~Fields, ~~Athletic Facilities~~ and Fitness Center.

Physical Demands:

Must be able to lift up to ~~5025~~ lbs. ~~and help with the set up and breakdown of tables, chairs, etc. for home game events.~~

Position Unit:

- ☐ Administration - Exempt
- ☐ Professional Staff - Exempt
- ☐ Faculty, Local 1600, A.F.T.
- ☐ Adjunct Faculty, IEA-NEA
- ☒ ☐ Classified Staff - Excluded
- ☒ ☐ Classified Staff, Local 1600, A.F.T.
- ☐ Classified Staff - Campus Safety, Local 73, SEIU, AFL-CIO
- ☐ Classified Staff - Service Employees, Local 73, SEIU, AFL-CIO
- ☐ Classified Staff - Part-Time, Local 1600, A.F.T.
- ☐ Classified Staff - Part-Time, Non-Union

Employee signature below verifies that the employee has received and read the requirement, essential functions, duties of the position, and the conditions of employment for grant-funded positions.

Employee _____ Date _____



Morton College

Job Description

Job Title:	Health Careers Programs Simulation Lab Program Coordinator/ Tenured Faculty Position
Range:	Faculty
Grant-Funded:	NA
Reports to and Evaluated by:	Dean of Nursing and Health Sciences
Required Qualifications:	<p>Master's degree in nursing. Experience in simulation based learning and technology. Two years of clinical experience in nursing. Familiarity with academic, simulation and health care technologies. Must be available to work some evenings and weekends. Student centered, able to maintain confidentiality.</p> <p>Must be able to demonstrate the Morton College core values of compassion, fairness, respect, responsibility, tolerance and truth.</p>
Desirable Qualifications:	Teaching experience, experience with medical equipment, electronic medical records, and word processing, data processing and communication platforms such as Blackboard. Knowledge of INASCL standards.
Job Summary:	<p>Under the direction of the Dean of Nursing and Health Sciences, the Health Careers Program Simulation Lab Program Coordinator/Faculty coordinates and manages the college's skills lab and simulation center. The individual in this position will assure the effective and efficient operation of the lab in order to meet program objectives and student learning outcomes. This includes the operation of high and medium fidelity technology to ensure safe and effective use of the simulation equipment. This position will also require teaching in the program as well. Works closely with the Morton College Nursing Program Faculty to implement scenarios and activities to assure that learning needs are met for the nursing students. Some Summer availability is required.</p>
Essential Job Functions	<ul style="list-style-type: none">• Facilitate opportunities for student practice, participate in evaluation, as students learn patient care and technical skills.

- Utilize INASCL standards to maintaining consistency for the overall simulation program within the Nursing Department and other Health Careers.
- Jointly develops and implements simulations with Health Careers faculty to meet student learning outcomes which are consistent with current evidence based simulation standards and practice.
- Coordinates scheduling simulation scenarios and lab practice activities for classes. Monitors open lab.
- Collaborates with faculty to designs and complete simulation performance evaluations and research, if applicable.
- Coordinates and develop simulation training and continuing education for both full and part-time faculty.
- Work with faculty and administration to determine lab and simulation program supply and equipment needs, within budgetary constraints.
- Identifies equipment malfunctions, troubleshoots and resolves as possible, scheduling repairs as needed.
- Ensures safety practices are consistent with regulatory guidelines.
- Oversees that supplies and equipment are available for lab and simulation.
- Provides input at faculty meetings regarding simulation and lab issues. Shares student concerns.
- Provides documentation and input for program accreditation as it relates to simulation and lab activities.
- Represents Morton College in area simulation user group meetings.
- Maintains competency by participating in continuing educational and credentialing activities directly related to the role.
- Teaches courses in their expertise.
- Create/develop and maintain an updated comprehensive document or handbook that describes our simulation program, policy and procedures.
- Collaboratively plan a comprehensive simulation curriculum.
- Provide guidance to faculty in the development and evaluation of evidence based scenarios, using INASCL standards
- Recruit a pool of standardized patients. Provide training and development of standardized patients.

- Participate in development of budget as it relates to lab and simulation.
- Oversee the organization, ordering and inventory of supplies

Other Duties: • Perform other duties as assigned

Work

Environment: Lab and Classroom environment

Physical Demands: Some lifting, standing, stooping and bending. Will require physical endurance similar to working on a nursing unit in a hospital.

Position Unit:

- ☐ Administration - Exempt
- ☐ Professional Staff - Exempt
- ☒ Faculty, Local 1600, A.F.T.
- ☐ Adjunct Faculty, IEA-NEA
- ☐ Classified Staff - Excluded
- ☐ Classified Staff, Local 1600, A.F.T.
- ☐ Classified Staff - Campus Safety, Local 73, SEIU, AFL-CIO
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Employee_____ **Date**_____