



# Morton College

## A Focused Report on Governance and Financial Accountability for the Higher Learning Commission

December 2017



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## Introduction

Morton College (MC) is a comprehensive, public community college located in Cicero, Illinois. The second oldest community college in Illinois, Morton College was founded in 1924 as a public junior college under the auspices of J. Sterling Morton High School. In 1966, MC became an independent community college district. Serving approximately 160,000 residents in one of the 39 public community college districts in Illinois, MC is recognized by the Illinois Community College Board and serves District 527, comprised of six suburbs of Chicago. In 1975, MC established a campus covering 37.1 acres and consisting of five educational buildings at 3801 S. Central Avenue in Cicero. The College opened its first major addition to the campus in the fall of 2016 by building a new wing to its "C" building. This new two-story wing features modern, technology-enhanced classrooms and faculty offices. During the 2016-2017 academic year, MC employed approximately 425 faculty and staff members and enrolled 6,681 credit students and 272 non-credit students in Fall 2017. Over 85 percent of the College's student body is Hispanic, making it the 7th largest Hispanic-serving community college in the nation by percentage. The mission of the College is "to enhance the quality of life of our diverse community through exemplary teaching and learning opportunities, community service, and life-long learning."

## Comprehensive Reaffirmation of Accreditation Peer Review Team Recommendations (10/2016)

In October 2016, a Comprehensive Evaluation was conducted by an HLC Peer Review Team. As stated in the Assurance Review of October 2016, the team recommended that "a Focused Visit occur one year from the final action by HLC to determine the extent to which the Board of Trustees has: 1.) Developed and is engaged in a comprehensive professional development plan on policy governance; 2.) Developed and implemented a professional development plan for the President that includes clear goals and objectives with measurable outcomes and regular monitoring; 3.) [Provided] evidence that the College has developed a participatory governance structure founded upon a collaborative process grounded in open and transparent communication, trust, and shared vision; and, 4.) [Demonstrated] that it has developed and is implementing a comprehensive internal communication plan with evidence of improvement in employee morale.

Additionally, the team recommended that during the Focused Visit, the College "must demonstrate that it takes seriously its financial accountability responsibilities, particularly in light of the State of Illinois budget impasse. During the visit, the institution should provide evidence that the institution's board is engaged in appropriate financial controls, has created a professional development plan for board control of finances, and demonstrates the manner

in which the Board is accountable to its constituents regarding sound and responsible operating budgets.” Following the receipt of the Reaffirmation of Accreditation Report, the HLC Institutional Actions Council (IAC) continued the accreditation of Morton College with the next Reaffirmation of Accreditation in 2026-27. In conjunction with this action, IAC required the following interim monitoring:

**Focused Visit.** *Focused Visit by 1/31/18 to determine extent of Board engagement with policy development; professional development plan for the President; participatory governance; and a comprehensive internal communication plan. Additional focus on financial accountability responsibilities.*

The following provides information about how Morton addressed concerns articulated by the 2016 HLC Visiting Team and the IAC.

## Section 1: Board Engagement with Policy Development

Morton College’s Board of Trustees is a publicly-elected, eight-person governing body that includes a student trustee who possesses an “advisory vote.” As stated in its [Mission Statement](#), the Board observes the standards and criteria set forth by the Illinois Community College Board (ICCB), “exercises as...approval authority over all duties and powers authorized by law of the State of Illinois,” and oversees the President, who, in turn, manages college operations by delegating responsibility to his executive leadership team.<sup>1</sup>

In November 2017, the Board of Trustees held a retreat and [Special Meeting of the Board](#) to conduct a self-evaluation and to reaffirm its understanding and commitment to serving in a policy-governance role.<sup>2</sup> To this end, the Board retained the services of Dr. Gary Davis, an experienced and highly regarded expert in board governance, having served as the Executive Director of the Illinois Community College Trustees Association from 1986 through 2005. During that time, Dr. Davis served as a retreat facilitator for various boards throughout the United States. Dr. Davis was a graduate of John Carver’s Policy Governance Academy and is a contributor to John Carver’s Board Leadership. He has published articles in several periodicals, and he has contributed chapters on board governance and ethics in books published by Josey-Bass and the Association of Community College Trustees. He has worked as a retreat facilitator for ACCT as well as for the American Association of Community Colleges and the Association of Governing Boards. Dr. Davis wrote the chapter on “Issues in Community College Governance,” which was published jointly by ACCT and AACC in their *New Expeditions* series. Currently, Dr. Davis serves on the faculty of Benedictine University, where he teaches a class on “Policy, Politics, and Law of Higher Education.” Dr. Davis continues to be active in the association world. He was elected



President of the Illinois Society of Association Executives and served two terms as Chair of the American Society of Association Executives Ethics Committee. The Illinois Community College Trustees Association Ethics Award is named for Dr. Davis.

As part of the Morton College Board of Trustees retreat, Dr. Davis drew upon his extensive experience and knowledge in board governance. He conducted a session at the retreat with the Trustees that focused on the distinction between the Board's primary policy-governance role and the responsibilities of the College President in the day-to-day operations of the College.

As [Board Policy 2.1](#) states, the President recommends the "organizational structure of the College to the Board for approval and, as circumstances require, any changes that will improve the overall College operations."<sup>3</sup> The President's executive team consists of the Provost, Executive Director of Human Resources, Executive Director of Operations, Director of Public Relations and Community Outreach, and the Development Officer as seen on the updated [organizational chart](#).<sup>4</sup> As Board Policy 2.1 explains, the Board encourages the "development of an administration with clear lines of authority and one which encourages the free flow of information between the President and staff and also among staff members." The Board also appoints legal counsel, employs a treasurer, approves full-time and part-time personnel appointments, and "adopts and enforces all necessary policies" recommended by the President and his executive team that align with the College's mission.

With input from the executive team, varied internal stakeholders, and legal counsel, the Board of Trustees has developed a number of policies that reinforce its stated commitment to governing Morton College ethically and efficiently. The Board's policy decisions are intended to advance the College's four strategic goals: 1.) Make Student Success the Core Work of Morton College; 2.) Strengthen Efficiencies in Operations; 3) Develop New Academic Programs and Revitalize Existing Programs; and, 4.) Promote Economic and Community Vitality through Dynamic Relationships. The Board operates under a [Code of Conduct](#) that calls upon all Board members to actively participate in Board meetings and assignments, understand and evaluate College programs and business operations, and abide by Board policies as well as state and federal statutes and regulations.<sup>5</sup>

The Board of Trustees governs through the College President who, according to [Board Policy 2.3](#), is "the Chief Executive Officer" and "is directly responsible and accountable to the Board."<sup>6</sup> Board Policy 2.3 further states that the President's task is to "run the day-to-day operations of the College, make all final operational decisions, and administer and direct the affairs of the College." The Board Policy on "Philosophy and Objectives" defines the Board's role by stating that Board members are expected "to bear in mind under all circumstances that the primary function of the Board is to establish the policies by which the community college is to be administered, but that the administration of the educational program and the conduct of College

business shall be left to the President and the professional and non-professional staff.” [Board Policy 1.9](#) also states that the “Board speaks to the President with one voice by consensus or majority vote.”<sup>7</sup> The College’s Board of Trustees is committed to meeting its fiduciary obligation to work with the President to oversee the institution’s strategic direction and to develop policies to advance the College’s public agenda. As [Board Policy 1.2.1](#) states, “the formulation and adoption of written policies is the method by which the Board exercises its leadership and responsibility.”<sup>8</sup> Board Policy 2.1 further explains that “all employees of the College shall be responsible to the Board through the President.”

The Board is committed to operating within the framework of the Illinois Public Community College Act, the Election Code, and the Illinois Public Meeting Act. Accordingly, the Board holds elections for its officers every two years, elects officers and establishes a monthly meeting calendar at a post-election organization meeting, publishes its agendas and minutes on the College [website](#) and portal, and invites community members to address them at all meetings.<sup>9</sup> Changes to meeting times are communicated by the Secretary or Board Clerk to “each trustee, the media, and the public as required by law.” The President prepares agendas for each of these meetings after conferring with the Board Chairperson. All items of business are publically voted on by all board members in attendance at any particular meeting. Four board members are required to constitute a quorum. The Board issued a [memorandum](#) on October 11, 2017, specifying that “pre-agenda meetings must occur no less than eleven calendar days before any scheduled meeting.”<sup>10</sup> Additionally, the new board procedure required administrators to present them with a final agenda and agenda packet with all relevant documents no less than seven calendar days before any Board meeting. The goal of the procedural change was to ensure that all Board members had enough time to properly review agenda items.

Board members engage in regular development to improve their knowledge of governance and higher education. For example, each year several board members represent the College at both of the Illinois Community College Trustees Association (ICCTA) meetings. Additionally, in October 2016, four board members attended the National Association of Community College Trustees (ACCT) [Leadership Conference](#) in New Orleans,<sup>11</sup> and in April 2017, two board members attended the American Association of Community Colleges (AACC) annual conference to further develop their knowledge of community college trends related to governance, workforce development, and student success.

In September 2017, four members attended the [ACCT Leadership Congress](#).<sup>12</sup> Subsequent to the Leadership Congress, Board members who attended provided an in-depth presentation at the [October 2017 Board Meeting](#) on issues of college governance in the context of accreditation.<sup>13</sup> The Board also ensures that it keeps current with higher education practice by ensuring that the College’s President receives regular professional development, as outlined in Section 2.

Morton College's Board reexamines its goals and policies each year at an annual retreat. The last two Board retreats occurred on March 12, 2016, and [June 7, 2017](#).<sup>14</sup> The March 2016 retreat was a closed session pursuant to 5 ILCS 120/2 (c) (16) for "self-evaluation, practices and professional ethics, when meeting with a representative of a statewide association of which Morton College is a member," and the June 2017 retreat was a closed session pursuant to 5 ILCS 120/2 (c) (1) to "consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of Morton College."

The Morton College Board of Trustees began reexamining the College's overall governance structure during the 2016-2017 academic year, employing the help of a consultant from the Collaborative Brain Trust (CBT). According to its [mission statement](#), the Collaborative Brain Trust (CBT) attempts to "further the progress of higher education by contributing our expertise, leadership, and experience from over two hundred consultants who have served in community colleges and universities principally as presidents and chancellors, vice presidents, provosts, and deans at over three hundred institutions around the country."<sup>15</sup>

The January 23, 2017 Board of Trustees meeting included an initial presentation of the final HLC [feedback report and findings](#), and an announcement that the Collaborative Brain Trust would help analyze the College's governance system and a plan for a College Council that would help to address governance issues moving forward.<sup>16</sup> On April 26, 2017, a proposed participatory governance policy was introduced on a first reading at a Board of Trustees meeting. On October 23, 2017, the participatory governance policy was unanimously adopted by the Board of Trustees. The policy contains statements about the College's philosophy and values, roles and structure, and general commitment to accountability. The policy, as outlined below, also outlines the role of the newly established College Council and honors the existing Faculty Assembly as the "official voice of the faculty in participatory governance."

## **Section 2: Professional Development Plan for the President**

The President came to his position at the College two years ago with a doctorate in education, teaching experience, and decades of experience in educational administration. As Berwyn South School District 100 Superintendent and former assistant principal of Morton College's only feeder high school, District 201, the President also arrived at his position with a deep understanding of the district's K-12 educational system, unique student population, and diverse community stakeholders. Notwithstanding this long record of educational leadership and service to the community, the President has shown a commitment to develop a broader understanding of higher education and to grow in his role as President through a variety of professional development activities.

Morton College's President has engaged extensively with Morton College stakeholders over the past two years through regular meetings with board members, faculty, staff, as well as community and business leaders. The President has also participated in varied external professional development opportunities at the local, state, and national levels. In March 2016, Dr. Fields attended the [Illinois Community College Trustees Association \(ICCTA\) Presidents Council Meeting](#).<sup>17</sup> Dr. Fields attended the League for [Innovation in Community Colleges Annual Conference](#), where he attended sessions on Learning and Teaching, Leadership and Organization, and Student Development and Success.<sup>18</sup> In April 2016, Dr. Fields attended an Education Advisory Board (EAB) community college Executive Leadership Forum.<sup>19</sup> Topics included enrollment management, student success, the employment skills gap, and sexual misconduct training and reporting. Also in April 2016, Dr. Fields also attended the American Association of Community Colleges Annual Convention, where he attended sessions on structured pathways, college readiness, developmental education redesign, and various other subjects.<sup>20</sup> Additionally, Dr. Fields attended the Higher Learning Commission Annual Conference that took place in Chicago in April 2017.<sup>21</sup> At that conference, he participated in a variety of sessions, including one specifically designed for CEOs of institutions of higher learning. From June 1-3, 2017, Dr. Fields also attended the Illinois Community College Trustees Association (ICCTA) meeting in Bloomington-Normal, Illinois.<sup>22</sup> The President also attended the American Association of Community Colleges' ([AACC](#)) Presidents Academy Summer Institute (PASI) in Summer 2017.<sup>23</sup> The Academy is "an annual professional development program for CEOs and presidents of member community colleges, providing intensive focus on current challenges, emerging trends, and opportunities unique to that position...The institute also provides opportunities for newer presidents to develop mentor-mentee relationships with more seasoned presidents, focusing on immediate challenges and opportunities that these presidents are facing on their campuses."

The President also attended the [Hispanic Association of Colleges and Universities \(HACU\) conference](#) in October 2017.<sup>24</sup> As a Hispanic-Serving Institution (HSI), Morton College benefits directly as a member of HACU, whose mission is to promote "the development of member colleges and universities" and improves "access to and the quality of post-secondary educational opportunities for Hispanic students." The President and the Director of Public Relations and Community Outreach participated in a panel at HACU entitled, "Chicagoland HSIs: Working Together" in the Executive Leadership for Presidents and CEOs conference track.

The President has also supported professional development of the executive leadership team. The Provost, who has over 25 years of experience in a variety of teaching and administrative roles in community colleges in New York, Florida, and Illinois, has engaged in a number of professional development opportunities, including the [National Alliance of Community and Technical College \(NACTC\) Board of Directors meeting and Winter Conference](#) hosted by Tarrant County College



in Fort Worth, Texas.<sup>25</sup> He also attended the NACTC Strategic Planning Board Meeting and Summer Conference hosted by Greenville Community and Technical College in Greenville, South Carolina. Dr. McLaughlin also attended the Higher Learning Commission annual conference and the American Association of Community Colleges annual conferences in 2017.

The President has also supported professional development for the Executive Director of Human Resources, who has attended the [Talent Review and Succession Planning Conference](#) in February 2016,<sup>26</sup> the Illinois State Human Resources (ILSHRM) Illinois HR Conference and Exposition in April 2016,<sup>27</sup> and the Society for Human Resource Management (SHRM) National Conference in June 2017.<sup>28</sup> Each of these conferences addressed important functions of Human Resource management. Other administrators, including deans and directors, have attended other higher education conferences each year.

As identified above, the President had already dedicated himself to his own professional development and supported that of his executive team. During the [July 20, 2017 Board meeting](#), the Board of Trustees adopted performance objectives for the President.<sup>29</sup> These objectives focus on leadership in fundraising and developing a fundraising plan for the Friends of Morton Foundation; regular communication with individual Trustees to discuss board meeting agenda items; demonstrating transparency by including all stakeholders when providing updates to the Board; developing a Strategic Plan ([Appendix A](#)); demonstrating alignment with the budget; developing a Strategic Enrollment Management Plan ([Appendix B](#)); developing a plan to improve full-time faculty morale; finalizing an internal Communications Plan; and maintaining transparency in Morton's procurement process by following state and college policy. In response to these Performance Objectives, the President submitted extensive documentation in support of meeting these objectives ([Appendix C](#)).

In looking to the future, the President is planning a robust schedule of professional development in the coming years. He will attend future HLC Annual conferences as well as HACU and AACC meetings and conferences. Dr. Fields is focused on continuing to meet the objectives determined by the Board.

### Section 3: Participatory Governance

Morton College is committed to maintaining a stable, participative [governance structure](#).<sup>30</sup> The College's aim is to create a culture in which all constituencies have the opportunity to provide input on policies, procedures, issues, and management. The College attempts to balance efficiency with respect for all of the different stakeholders' viewpoints. Although the Board of Trustees governs through the College President, Morton College also has shared governance and collective bargaining traditions.

The Faculty Assembly (FA) is responsible for decisions related to curriculum, academic standards, faculty development, and teaching and learning quality. According to [Board Policy 3.10](#), the Faculty Assembly "is constituted as the organization authorized to deal with concerns of the entire faculty on any matter not covered by the Board-Union Agreement."<sup>31</sup> The Faculty Assembly's role is to participate in "institutional decision-making and its recommendations, arrived at through normal parliamentary procedure." The Faculty Assembly both responds to requests from administration concerning proposals under consideration and also initiates recommendations.

The Faculty Assembly operates according to a [charter](#) and adheres to Robert's Rules of Order.<sup>32</sup> The Faculty Assembly Charter notes that "any member of the college community may attend a Faculty Assembly Committee meeting" and "any member of the Morton College community may present an idea to a Faculty Assembly standing committee in the form of a written motion." The Faculty Assembly Charter further notes that if a motion is approved by the majority of a committee, the motion would be forwarded to the Faculty Assembly. However, if the individual's motion is not approved by the majority of the committee, "the motion would be returned to the individual making the proposal with a written explanation."

The Faculty Assembly is composed of the following standing committees: the Academic Standards, Policy and Procedures Committee; the Advisory Committee to the Administration; the Committee on Student Relations; the Curriculum Committee; and the Faculty Development Committee. Each committee includes five elected full-time faculty members and a chairperson who represents the committee at Faculty Assembly meetings. Committees meet regularly on their own schedules, the [comprehensive schedule](#) is distributed to faculty via email early in the fall semester.<sup>33</sup>

The [Academic Standards Committee](#) works with other college entities to "ensure that decisions and procedures affecting student placement, performance, and progress all reflect the college's commitment to high standards."<sup>34</sup> In recent years, the Academic Standards Committee has helped to shape policy in a variety of areas, including distance learning, registration, and academic progress.

The charge of the [Curriculum Committee](#) is to “recommend to the Administration via the Faculty Assembly the addition, deletion, or revision of programs and credit courses offered for study.”<sup>35</sup> The committee’s goal is to assist the college in developing courses and programs that best serve the needs of students and meet state requirements.” (Curriculum Committee By-laws) All changes to the College’s curriculum require approval by the Curriculum Committee and the Faculty Assembly before they may be considered by the College’s Provost, President, and Board of Trustees. Select Morton College administrators, including the academic deans, are invited to participate in Curriculum Committee meetings but never participate in the Committee’s final votes. Indeed, they are not even present for those votes.

The [Advisory Committee](#) serves as a liaison between the Faculty Assembly and the administration and communicates ideas, concerns and suggestions to the administration as they are brought up by the Assembly.<sup>36</sup> The Committee also serves as a vehicle for communication from the administration to the Faculty Assembly. The committee members represent both transfer and CTE areas and meet monthly with the President, Provost, and Executive Director of Human Resources. The Faculty Development Committee is in charge of determining the allocation of Professional Development funds for full-time faculty (\$20,000 for the 2017-2018 academic year), planning the August in-service day in cooperation with the administration, and determining the full and part-time faculty-of-the-year award based on student nominations.

Additionally, the College has an independent faculty-led, cross-representational Academic Assessment Planning Committee (AAPC) that generally meets weekly. The AAPC’s function is to oversee all levels of academic assessment at the College. It also participates in the program review process. The Committee maintains a mission statement and job description for the Chairs and operates according to a [Program Assessment Policy](#).<sup>37</sup>

The Board of Trustees and President also regularly dialogue with employee Unions. Although the Board of Trustees and the President exercise their authority to maintain executive management and administrative control of the College, collective bargaining agreements are an additional method of participation in College operations. The College currently maintains collective bargaining agreements (C.B.A.) with five different employee groups, including the [full-time faculty](#) (Cook County Teachers Union, Local 1600, A.F.T.),<sup>38</sup> the [part-time faculty](#) (Adjunct Faculty Association, IEA-NEA),<sup>39</sup> the [classified staff](#) (A.F.T. Classified Staff Federation, Cook County Local 1600),<sup>40</sup> the service staff (Custodial/Maintenance Staff and Service Employees International Union, Local 73), and the campus police (Campus Safety Staff and Service Employees International Union, Local 73). These collective bargaining agreements give union members the right to meet regularly, communicate via the College’s physical or electronic mail systems, receive copies of the board agenda and board bylaws and policies (via their Union’s President), and be informed of any substantial changes in job duties or reorganization.

The full-time faculty C.B.A. ensures that full-time faculty are allowed to participate in a variety of different decision-making processes. For instance, the Full-Time Faculty C.B.A. requires the administration to provide the Union President with notice of all of its regular and special meetings and to provide him or her with a copy of the board packet of these meetings at approximately the same time as the board receives this information. The Full-Time Faculty C.B.A. also ensures that full-time faculty members are included in presidential search committees, cost containment committees, full-time faculty hiring committees, classroom renovation projects, class scheduling decisions, and any other process that substantially affects working conditions. The Full-Time Faculty C.B.A. also requires the President or designee to meet with Union President or designated alternate, at the request of either party to discuss matters related to the implementation of the contract or any other matter of mutual concern. [Section 11.3](#) of the Full-Time Faculty C.B.A. also provides the union the opportunity to grieve any alleged violation of the C.B.A. through a structured communication process that moves the grievant from an appeal to the immediate responsible supervisor, to the next administrative level, to the President, and finally to the Board of Trustees.<sup>41</sup> If the matter remains unresolved, it may be submitted to a formal arbitration process. The Part-Time Faculty C.B.A. and the Classified Staff C.B.A. contain many similar participatory governance provisions.

## College Council

The recent establishment of a College Council was intended to address Higher Learning Commission concerns over the status of participatory governance at the College. The [College Council](#) is composed of a cross-section of units of the College, including administration, staff, full and part-time faculty and union representatives, and a student representative.<sup>42</sup> The Council draws from all units of the College, allowing for broad input in decision-making processes. The College has been working on issues related to student success, strategic planning, institutional effectiveness, and physical resources.

In October 2016, the Administration convened the College Council (CC) to “improve communication between the various constituencies at Morton College,” develop a college-wide vision statement and lay the framework for an expansion of participatory governance. In an effort to help determine how the Council could best contribute to the growth of the College, the President asked the members to respond to the following prompt: “If Morton College was the best community college in the state/nation, what would it look like and how would you know it was the best? This question was also posed to all constituency groups via email after the meeting. Responses from constituencies generally fell into the same four basic categories: 1.) Improve campus cleanliness, green space, and overall welcoming appearance; 2.) Encourage all Morton College employees to assume responsibility for the overall success of all Morton



College students by providing them with a secure, welcoming atmosphere as their highest priority; 3.) Have future college hiring practices based on qualifications and not personal connections; and, 4.) Improve the spirit, enthusiasm, and will to “go the extra mile” for all Morton College constituencies.

A group of Morton College students were also given the President’s prompt. Summary responses included: 1.) Improve campus spirit; 2.) Improve the variety of food options at the college cafeteria and lower prices; 3.) Improve the green space at the college, possibly the area between the new “C” Building extension and the library; 4.) Provide tuition discounts for students who achieve academically; and, 5.) Hire more advisors for students.

During another early meeting of the College Council, the President stressed the need to have a vision and goals statement that was objective and measurable. Following the meeting, the President asked the Vice President of Institutional Planning and Effectiveness (now Provost) to assemble a complete list of possible vision/goals statement subjects. In an effort to begin the process of developing the vision/goals statement and in order to ensure inclusiveness, the Vice President sent emails to constituent groups asking for feedback regarding an appropriate means for measuring student success. The response indicated that retention and persistence and pass/fail rates, with the goal of improving student success rates in Morton College classes, would be most meaningful and consequential. The College Council was provided with the following list of four options for the Vision-Goals Statement: 1.) By 2022, Morton College will have the highest fall-to-fall student persistence rates among community colleges in Illinois; 2.) By 2022, Morton College will lead in fall-to-fall full-time student persistence rates among community colleges in Illinois; 3.) By 2022, Morton College will have the highest graduation rates among community colleges in Illinois; and, 4.) By 2022, Morton College will lead the state in community college graduation rates. The Council members circulated the four options among their constituencies seeking feedback as to which would be the most worthwhile goal for Morton College to pursue for the next five years.

The College Council met a total of six times over the course of the 2016-2017 academic year, and written summaries of meetings were distributed via email to improve communication flow and transparency. The College’s discussions have led to improvements in various functional areas. For example, the Student Development department adopted a new advising model and increased its staff, as outlined in Section IV of this report. The College Council also worked to develop a new Board policy on shared governance. A [draft of the Morton College Board of Trustees Policy on Participatory Governance](#) was disseminated to the college community by the Executive Director of Human Resources in April 2017.<sup>43</sup> It was also introduced to the Board of Trustees on a first reading on April 26, 2017 and then [unanimously adopted by the Board](#) on October 23, 2017.<sup>44</sup> This policy expressly noted the function of the Faculty Assembly as different from that of the College Council. Instead of focusing on curriculum, academic standards, faculty

development, and teaching and learning quality, which is the purview of the Faculty Assembly, the College Council's purpose is to focus on student success, strategic planning, institutional effectiveness, and the use of physical resources.

During the third meeting of the College Council, the President announced that a consultant from Collaborative Brain Trust who visited Morton College in October 2016 would be returning to Morton College on February 15-16, 2017, seeking input about shared governance models from various Morton College constituencies. It was announced that the consultant would be holding meetings with various groups during his two-day visit. Subsequent to the visit, the consultant provided [advice](#) concerning the make-up of the Council; ways to improve communication and transparency; responsibilities of Council members; and other opportunities for developing a beneficial participatory governance structure.<sup>45</sup>

During the February visit, the consultant from Collaborative Brain Trust presented the College Council with three different participatory government draft documents. The draft documents were put together by the consultant and his Collaborative Brain Trust colleagues as potential participatory government templates. The [first draft](#) document was a template for a participatory government board policy discussed above.<sup>46</sup> After receiving feedback from the Morton College Community as a whole, the College Council worked on this document in order to present it to the Board of Trustees for discussion and approval. The [second draft](#) document was a participatory governance procedure handbook template.<sup>47</sup> The third draft document was a list of suggestions for creating a successful participatory government based on the experiences of the Collaborative Brain Trust associates.

Written copies of the full-time faculty feedback to the previously circulated participatory governance draft documents created by Collaborative Brain Trust were distributed to the College Council for perusal and comment. Using the template provided by the consultant, the College Council revised a rough draft of the Participatory Governance board policy and created a College Council membership list that included representatives from all employee groups as well as a student government representative.

The College Council approved the administration's request to send the Participatory Governance Board Policy to the Board of Trustees, although the Full-Time Faculty Union President dissented from the majority opinion, expressing concerns about potential overlap between the College Council and the Faculty Assembly. Other members of the College Council noted that the proposed Participatory Governance policy expressly acknowledged that the continuing inviolability of both Board Union Agreements (BUAs) or the Faculty Assembly, which would continue to be responsible for decisions related to curriculum, academic standards, faculty development and teaching and learning quality. Everyone agreed to work through their differences with open and continuing discussion.

As noted above, the Board Participatory Governance Policy includes philosophy and values, roles and structure, Accountability, College Council, and Faculty Assembly statements. The policy, which defines participatory governance as “a collaborative process that involves the administration, professional, faculty (FT/PT), classified staff, and students” in making recommendations and decision, was meant to emphasize the College’s commitment to recognizing “the value of involving college constituents in the process of making recommendations and decisions to further the mission of the college.”

## **Section 4: Comprehensive Internal Communication Plan**

### Communication and Morale

Since the HLC Focused Visit of 2016, Morton College has developed a [Comprehensive Communication Plan](#).<sup>48</sup> Developed by the Provost, the Dean of Arts and Sciences, the Associate Dean of Arts and Sciences, the Department Chair of the Social and Behavioral Sciences, and the Director of Communications and Community Outreach, the plan is housed on the portal and is scheduled to be discussed at upcoming meetings of the College Council, the President’s Cabinet, the Faculty Unit Meeting, and a staff town hall meeting. Morton College’s internal communications plan consists of a mission statement, goals, and eight main components.

First, the plan formalizes the role of the new Director of Communications and Community Outreach. The position of the Director is intended to operationalize Board Policy 2.7, which states that “the preparation and release of all information concerning the College intended for general distribution, unless otherwise authorized by the President, will be supervised by the Office of the President, which may work in conjunction with a publicist, and shall be used as a clearing house to avoid the duplication of materials that are released to the publicist and maintain a consistent policy with regard to the standard and quality of publicity and publications.” The establishment of the position was intended to implement a strategic, integrated communication plan that supports and advances Morton College’s brand and business objectives. The position was further intended to establish a structure to provide cohesion and consistency to the preparation of all communications materials, whether they appear in feature articles, event listings, event publicity publications, promotions, print advertising, radio advertising, and online outlets.

According to the [job description](#), the new position will manage the College’s overall communications policy, ensuring that “all written and digital materials include and align with key messaging and the overall communications plan.”<sup>49</sup> Further, the position is “responsible for setting and executing the media, community outreach, and communications strategy for the College.” Although the Director is responsible for communicating Morton College’s vision,

goals, and strategies to the district's external constituencies, he or she will also be responsible for providing consistent and proactive messaging across the College and to create College procedures relating to all aspects of internal communications, as directed by the President. Further, the Director will be tasked with managing social media and developing proactive and timely communications related to areas of sensitivity or controversy. In practice, the Director will contribute to the College's internal communication planning in tangible ways, by way of aggressive event-planning, email, public relations, and marketing efforts.

Second, the administration intends to make both the President and members of the President's cabinet visible to all internal stakeholders by holding regular open houses, open forums, faculty luncheons, and informal "drop in" meetings throughout the year and maintaining "open door" policies for all employees. This is in keeping with Board Policy 2.3, which calls for the President to "serve as a mediator between and among students, the public, the college staff, and the Board as appropriate." To this end, the President and Provost both regularly participate in student activity, in service, community, and academic events, and sponsor staff town hall meetings twice a semester. The primary goal of the meetings is to give all staff employees the opportunity to voice their opinions and concerns, enhancing overall communication at the College. What is more, the Provost attends monthly Faculty Unit meetings, sponsors regular open invitation "[coffee hours](#)," and hosted a [faculty luncheon](#) on November 9, 2017.<sup>50</sup> Finally, the President has met regularly with the President of the Faculty Assembly, and the Provost now also meets with the Faculty Union President on a weekly basis.

Third, the College's administration sends out [monthly email administrative updates](#) to the Board of Trustees and all constituencies.<sup>51</sup> These emails highlight many of the College's new and continued initiatives and also tout the achievements of faculty and staff members in the work of student success. The President's college update emails began in July 2017 and included a one-month reflection and a three-month outlook. The emails include information pertaining to academic affairs, community outreach, operations, and recognition. More specifically, they have included information about the success of the new advising initiative and a summary of activities designed to cultivate student engagement. These emails also summarize the activity of the College Council.

Fourth, the administration uses longstanding shared governance structures, including the Faculty Assembly and its five committees, to communicate with faculty on a variety of issues. This is in keeping with Board Policy 2.5, which calls for administrators to "effectively interpret the College and its programs to its various constituencies" and to "serve on committees, as directed." The administration understands that active participation in many of the Faculty Assembly's committees can help to improve communication between faculty and staff members. For this reason, the President, Provost, and The Executive Director of Human Resources meet regularly with the Faculty Assembly's Advisory Committee, and deans, directors, and other appropriate



staff members regularly participate in the Academic Standards, Curriculum Committee, and Student Relations Committees. Meeting minutes from Academic Standards and Curriculum Committee meetings are also regularly published and distributed. Additionally, deans and directors regularly participate in Academic Assessment and Planning Committee (AAPC) and other committee and task force meetings.

Fifth, the administration is expanding traditional participatory governance structures through the College Council by broadening the President's Cabinet to bring administrators, union officers, and faculty and staff representatives into regular dialogue on the issues that face the college community. The administration believes that the College Council now affords almost all constituencies at Morton the opportunity to learn more about most major initiatives or decisions taking place at the College. All major groups on campus are represented on the College Council, and the Council members are able to communicate with their constituencies about its deliberations. Additionally, the President's Cabinet, which meets twice monthly, has recently been expanded to include not only senior administrators such as the Provost and Executive Director of Human Resources but also union representatives. The expansion of the President's Cabinet is meant to ensure that all major stakeholders are able to receive updates from administrators working in the various functional areas of the College.

Sixth, the administration uses technology, including the website, portal, radio, email, video monitors, and varied social media platforms, to help communicate with all stakeholders about the College's varied initiatives. Board Policy 8.20, regarding the Information Technology Usage Policy, states that "Morton College provides access to information technology, including electronic mail, voice mail, electronic bulletin boards, personal computers, the Internet/Network, including Internet/Network through handheld devices, and cellular telephones, to assist its administrators, faculty, staff, and students with achieving greater efficiencies in communication and information retrieval and dissemination." The Information and Technology Usage Policy spells out in detail how and why faculty and staff members should employ information technology to communicate with one another.

In recent years, the College has attempted to use a variety of emerging technologies to facilitate internal communication among internal stakeholders. For example, the College uses *Outlook*™ meeting invitations, email blasts, shared drives, a portal, a redesigned website, hallway television screens, and social media to help to communicate with faculty, staff, and students. It also uses a web tool called POPin to allow Town Hall participants to anonymously post questions for administrators to address.

Currently, Morton College has 5,700 Facebook followers and 1,264 Twitter followers. Some departments and clubs on campus also use social media to communicate with their membership lists, including Student Activities, Student Advising, and Adult Education and Community

Outreach. The College posts on Facebook approximately four times a week. YouTube Live is used to broadcast sporting events. Major events and sporting events are advertised on the College's electronic marquee. The College had also purchased approximately 40 LCD screens on campus to advertise campus events and news. Screens can be customized to produce targeted information to different areas of the college. The College also recently launched Morton College Radio, Station WZQC 99.1 FM, which has various programs related to campus activities and events. For instance, WZQC 99.1 FM features *Panther Central*, a weekly show hosted by the current Student Trustee and the Student Government Association President; *Stacked*, a monthly show hosted by library staff; and various weekly student-hosted talk shows covering various topics.

The addition of a full-time webmaster to the College's Management of Information Systems (MIS) Department has had a noticeable effect on the College's ability to connect with both internal and external constituencies. According to Board Policy 8.20, "The College's website is an important tool used to promote the College and its programs and services to prospective students, alumni, business, and members of the public." The newly hired Web Content Specialist completely redesigned the college website, launching it in Fall 2016. The redesigned website employed animation, video, and social media feeds, and allows users to find information more easily. The [new website](#) also hosted vital academic, student services, human resources, Board policy, and campus safety information.<sup>52</sup> Additionally, the new website allowed College stakeholders to manage their own content. The results of the resign can be measured by Google Analytic Reports, which demonstrate a 44% increase in user sessions or "hits," a 16% increase in unique users, and a 16% increase in page views.

The College's website is supplemented by the improvement of its portal, which houses a variety of data and facilitates internal communication on a number of levels. The [Panther Portal](#) is used to communicate with internal constituencies by disseminating information to employees regarding important HR items, meetings on campus (such as the staff Town Halls), various campus flyers, and IT-related matters consisting of new software and maintenance/downtime.<sup>53</sup> Notices involving campus closings due to weather and power outages are also posted on the portal. There is opportunity through the portal for various department and organizational teams to share information and documents within their own department and committees. Students have a dedicated portal page where they can view campus/sporting events information, informative session and workshop announcements, critical deadlines for registration, and Financial Aid and tuition payment plans. Information regarding Institutional Effectiveness & Accreditation matters, Professional Development In-Service session information, and Institutional Procedures is updated on a regular basis.

Seventh, the administration intends to make a special effort to ensure that adjunct faculty members are included, whenever possible, in outreach and communication efforts. The College

has already invited the Adjunct Union President to join the College Council, encouraged adjunct attendance at its in-service days (in part by paying members to attend), granted the adjunct faculty expanded office space, created an adjunct relations committee, held an Adjunct Union-requested employee appreciation day, and honored relatively new contractual language that invites adjuncts to attend all academic department meetings.

Eighth, the College intends to regularly survey stakeholders, including faculty, staff, and students, in order to get a better sense of how well its communication efforts are working. For this reason, the College continues to conduct the Personal Assessment of the College Environment (PACE) climate survey and various student surveys, including the Community College Survey of Student Engagement (CCSSE) and Noel-Levitz Student Satisfaction Survey on a regular cycle.

The Personal Assessment of the College Environment (PACE) survey is an instrument produced and administered by [NILIE](#), the National Initiative for Leadership and Institutional Effectiveness (North Carolina State University), to gather employee feedback about campus climate. The feedback is useful to college stakeholders in strategic planning and decision-making to assess the institutions strengths and weaknesses and to evaluate the current climate. NILIE's premise is "campus climate assessments are valuable indicators of college leaders' styles, employee experiences, and the institution's overall capacity to fulfill its mission and goals and ensure student success."<sup>54</sup> The PACE survey is research-based. It has used by over 100 institutions over the past five years. It has been around since 1992 and has been revised to stay current with institutional needs. PACE promises respondent confidentiality, which is key when seeking honest feedback and a good response rate.

The PACE survey was administered to Morton College employees in the 2012-2013 school year and again in 2015. The results of the 2012-2013 PACE survey were discussed by the College Council, President's Cabinet, and other forums. The results of the 2017 PACE Survey are pending, and a final report is expected to be available by December 8, 2017. The College has also recently surveyed all employees to collect feedback about the forthcoming strategic plan. Additionally, the College's regular [Town Halls](#) ensure that staff members have an opportunity to provide the College's administration with feedback on a wide variety of topics.<sup>55</sup>

The College also maintains a formal complaint system, overseen by the Executive Director of Human Resources and Ombudsman. The Executive Director of Human Resources and Ombudsman also serves as the College's Title IX Coordinator. The Title IX Coordinator ensures that the College enforces investigatory fairness on all relevant complaints or allegations. The complaint policy is available in the College's catalog, student handbook, and other locations. Recently, the Full-Time Faculty Union filed a grievance related to the complaint policy. The result was a "full and final settlement of the issue" through the collective bargaining agreement's

formal complaint resolution system. The agreement called for clarification that grade appeals would continue to follow the C.B.A. and Board Policy by going through Office of the Dean and the Office of the Provost rather than the Office of the Ombudsman.

Ninth, the College maintains a transparent attitude toward information whenever it is appropriate to do so. For example, Board Policy 3.3 notes that all full-time faculty members should be given copies of Board Policy, the Board-Union Agreement, the Handbook for Faculty and other documents. Board Policy 4.3 requires that a Handbook for Classified Staff shall be revised annually and provided to all classified staff. The faculty handbooks are housed on the College's portal. The Provost also ensures that "certain categories of College records are available for inspection" according to Chapter 5, Act 140, of the Freedom of Information Act. All budgets are also available on the college website. Budget planning documents are available on the portal, as are the Strategic Plan and varied Institutional Research reports.

## **Section 5: Financial Accountability Responsibilities**

In 2018, Morton College's total operating revenues amounted to \$27,271,160. Of the overall operating revenues, tuition and fees accounted for approximately 42%, local support (mainly in the form of property taxes) amounted to 31%, and state support amounted to 27%. These revenues are divided into an Education Fund, an Unrestricted Operations and Maintenance Fund, a Restricted Operations and Maintenance Fund, and several other smaller funds outlined in the [FY2018 Budget](#).<sup>56</sup> The majority of the College's expenditures (\$16,996,122 in 2018) can be attributed to salaries and benefits. The next highest category of expenditure, Contractual Services, is approximately \$3,091,779. Broken down by budgetary object or functional area, the College spends about 37% of its overall expenditures on instruction, and another 8.1% on academic support services.

Notwithstanding several years of budgetary uncertainty in the state's capital of Springfield, Morton College has been and remains in a relatively good financial position. Since the HLC's Team Visit, Morton College's fiscal position has been reinforced by long-awaited state appropriations. Additionally, the College has been implementing administrative cost-saving initiatives. Finally, the College maintains strong internal controls that ensure budgetary conservatism in an uncertain state and federal budgetary climate.

Morton College's revenue has exceeded its expenditure each year for the last several years. Morton College also maintains a strong fund balance. The College's Business Office estimates that the ending FY2017 education fund balance will be \$5.5M. Morton ensures that the education fund is properly funded to fulfill the academic mission of the College. Over the past



five fiscal years, the education fund has accounted for an average of 52% of all spending by the College.

Morton College's financial health has recently been reinforced by the receipt of overdue state expenditures. After three years of political gridlock, for FY2017 the State of Illinois passed a Stopgap Budget, which appropriated funds for the first six months of the fiscal year. Total budget allocated to Morton College was \$2,869,786 and 100% of that allocation was received. The state also passed SB6 on July 6, 2017, appropriating \$2.8 million in supplemental funding for FY2017. The state's budget actions ensured that state apportionment funds would begin to compensate Morton College for educational services it had delivered to credit students throughout the years of the state's budget impasse. The new state budget also ensured that the state would continue to award adult education grants as it had prior to the budget crisis.

In light of state budget politics, Morton College has been reviewing administrative costs over the past two years. In FY2017, Morton College cut costs in several expenditure categories, including capital projects, meeting expenses, and contractual services. Without reducing faculty lines or other vital educational services, Morton College also created plans to make serious cuts into administrative salary expenses if state apportionment funds remained uncertain. In June 2017, with news that the state budget crisis would continue into a third year, the Morton College Administration proposed cost-cutting measures that would reduce college expenses by almost one million dollars. This plan included a re-organization and consequential cuts to administration and staff that did not include faculty. The proposed cuts were, understandably, controversial. The Provost explained to the college community that the "tentative FY18 Morton College budget is based on a conservative projection of revenues from state aid at 50% of FY15 levels" and that the College "must prepare for a financial scenario of no state funding for all or part of the next fiscal year." That said, the Board of Trustees reversed its initial decision to support a staff reorganization plan that was designed to respond to the state budget crisis. A full description of existing new administrative savings (executed cuts in staff) and a plan for new savings has been presented to varied internal stakeholders, including the Board of Trustees, but will likely be altered as a result of stakeholder feedback and the new state budget with its resulting resumption of apportionment funding sources.

Rather than merely exploring cost cutting initiatives, Morton College is actively exploring new budgetary sources, including grants, fundraising, and profitable continuing education operations. With respect to grants, Morton College has dramatically increased its grant proposal-writing operations in recent years. Most significantly, the College worked with National Louis University on a Department of Education HIS STEM Grant for \$3.6 million, with Morton College scheduled to receive approximately \$750,000 over the course of five years. The HSI STEM grant focused on: 1.) Increasing enrollment of Hispanic students into STEM pathways, namely a Computer Information System (CIS) degree; 2.) Increasing retention and graduation numbers for those

students; and, 3.) Increasing faculty and staff understanding and use of culturally relevant teaching and coaching strategies. The grant pays for Morton to create two positions: a full-time STEM-focused student advisor and a part-time STEM tutor at the ILC. The grant also sets funds aside for faculty and staff professional development opportunities and marketing materials for CIS programs at the College.

Morton College also received a grant from the Illinois Community College Board (ICCB)'s Adult Education and Family Literacy (AEFL) division in the amount of \$1.2 million. The division also received a \$30,000 grant from the Secretary of State's Office for a voluntary literacy program called *Project Care*. Additionally, Morton College received a state *Preschool for All* grant for \$185,400 for FY2018. This grant allows Morton College to accommodate 60 preschool age children, ages 3-5, in three classes. Each one of these classes is 2.5 hours a day, five days a week, as regulated by the grant. The program is for children at risk of academic failure and from families with low incomes and English proficiency. This grant is determined on fiscal year basis. For the next fiscal year, the process will be more comprehensive, and the College is preparing to enter a more competitive grant selection process. Morton College is also the fiscal agent for the annual *Preschool Expansion Grant* in the amount of \$620,400. The grant was awarded for 2 years, FY2017 and FY2018. It is distributed to North and South Public School Districts #98 and #100, which host two preschool classrooms each (four total). This full-day inclusive program accommodates 80 children of families with incomes at 200% below the poverty level. Finally, Morton College has applied for other grants in the past several years, including a Title V grant that was not successful.

On a smaller scale, Morton College also received the ICCB Fiscal Year 2018 *Special Populations Support* grant on July 26, 2017 for \$10,000. That Nursing Department grant promised to use a case study methodology to explore and evaluate the influence of an academic coaching intervention on student success and performance. Moreover, the Adult Education Division applied for funding from the Secretary of State's Office and received an additional \$30,000 for *Project Care*, the aforementioned voluntary literacy program. On October 20, 2017, the Nursing Department also applied for the Illinois Board of Higher Education's FY2018 Improvement Grant, which awards \$37,000.

Morton College has also worked with Purdue University, and now also with the University of Illinois at Chicago and Chicago State University, to collaborate on several successful NSF grants. Although these large STEM grants were primarily focused on educational cooperation and did not therefore lead to direct budgetary support for Morton College STEM activities, they did build grant-proposal competency within the Morton College staff. Of course, noncompetitive grants, including Perkins, which amounts to \$354,643 for FY2018, and the Program Improvement Grant, which amounts to approximately \$14,000, are also vital ingredients in Morton College's overall financial health. Helpfully, the current Perkins figure represents a 30% increase from the

2016 number due to a change in the methodology used by the state to calculate the annual award.

The College also maintains a lobbyist in Springfield whose efforts led to the \$5 million state funding of the College's new C Building wing, announced on campus by former governor Pat Quinn on October, 25, 2010.

In addition to grant proposal writing and lobbying, Morton College has increased its fundraising activity in recent years by signing a contract in 2011 with Nyhan and Friends, LLC. The contract calls for Nyhan and Friends to establish a donor research program; gather, create and grow donor base; and work with corporations to solicit funds for the College. After the establishment of the fundraising contract, Morton College launched annual fundraising campaigns and held fundraising special events. It also established the [Friends of Morton College Foundation](#) and created various naming opportunities in the new C Building wing. In recent years, the Annual Giving Campaign has also funded a gymnasium scoreboard, two high-tech classrooms, a cafeteria sound system, a theater projector, and student union furniture. The College also works with the [Morton College Foundation](#), a not-for-profit organization that raises money for student scholarships.<sup>58</sup>

Morton College is also experimenting with new noncredit ventures that may, over time, lead to new revenue streams. Specifically, Morton College has been partnering with MRXI, a noncredit vendor that provides noncredit students with Pharmacy Technician and Veterinarian Assistant courses.

Board Policy 5.3 notes that a Chief Financial Officer is the "agent of the College authorized to order supplies, materials, and equipment." The Chief Financial Officer (who also holds the title of Director of Business Services) serves on the President's Cabinet and attends all Board of Trustees meetings. The position's [job description](#) calls for this administrator to "serve as the primary contact for all departments relating to institutional financial management including the development and preparation of the annual budget, grant and internal control compliance, and financial reporting."<sup>59</sup> The Chief Financial Officer also oversees an annual audit and the College's property, liability, vehicle, worker's compensation, and sports insurance programs. Finally, the Chief Financial Officer reinforces fiscal conservatism by overseeing college investment fund decisions and serving on all of the college administration's collective bargaining teams.

The College has a tradition of orderly, transparent budget preparation cycles. Morton College also has a system of internal controls that earned it a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the U.S. and Canada for the last several years. All expenditures are processed through a voucher system to ensure proper verification and authorization of all payments. Expenditures are approved only for authorized

budget appropriations and do not exceed their budgeted allocations. To limit liabilities, all contracts are examined by a lawyer from the Delgado Law Group.

Morton College's current budget was presented to the Board of Trustees at their June meeting. The tentative budget was displayed for public inspection for a period of 30 days. A public hearing on the budget was held on August 23, 2017, and the final budget was approved by the Board of Trustees at their August meeting. Monthly budgets and financial reports are presented at each Board of Trustees meeting and made available on the Morton College website. Annual budgets and annual financial statements are also available at the Morton College website.

On the departmental or unit level, after consulting relevant colleagues, all department chairs or unit leaders present Academic Unit Annual Planning (AUAP) forms or Support Unit Annual (SUAP) forms to academic deans or other supervisors. The forms tie all budgetary requests to Strategic Plan goals. These plans are posted on the portal. Approved budgetary requests are then vetted by the Provost, Chief Financial Officer, and other members of the President's Cabinet. This internal process is meant to provide both transparency and multiple levels of administrative scrutiny to budgetary requests. The College's overall planning cycle begins with department chairs and unit leaders in February and generally concludes with the Board of Trustees in August or shortly thereafter.

To conclude, the following summarizes the impact of the state's budget crisis on Morton College's financial position:

The College finished FY2015 with 4.1 month of reserves to meet monthly educational fund expenses. In FY2016, due to the state budget impasse, Morton College only received \$1.3M or 25% of the state's FY2015 allocation. At the end of FY2016, the education fund balance was \$2.9 million dollars. Due to the state budget impasse, Morton College estimated that only 75% of the FY2015 operating budget allocation would be received for FY2017, which amounted to \$3,593,959. For FY2017, the State of Illinois passed a Stopgap Budget that appropriated funds for the first six months of the fiscal year. Total budget allocated to Morton College was \$2,869,786 and 100% of that allocation was received. On July 6, 2017, the state passed SB6 appropriating \$2.8M in supplemental funding for FY2017. The College estimates that its FY2017 ending education fund balance will be \$5.5M. SB6 also appropriated state funding for FY2018 in the amount of \$5.9 million. The FY2018 tentative budget was presented to the Board on the June 2017 board meeting. For FY2018, the College's administration had estimated that only 50% of the FY2015 operating budget allocation would be received, which only amounted to \$2.5M. The College did not increase any expenditures after the appropriation of SB6 and will use those funds to build up institutional reserves to FY2015 numbers.

The College's Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2017, was

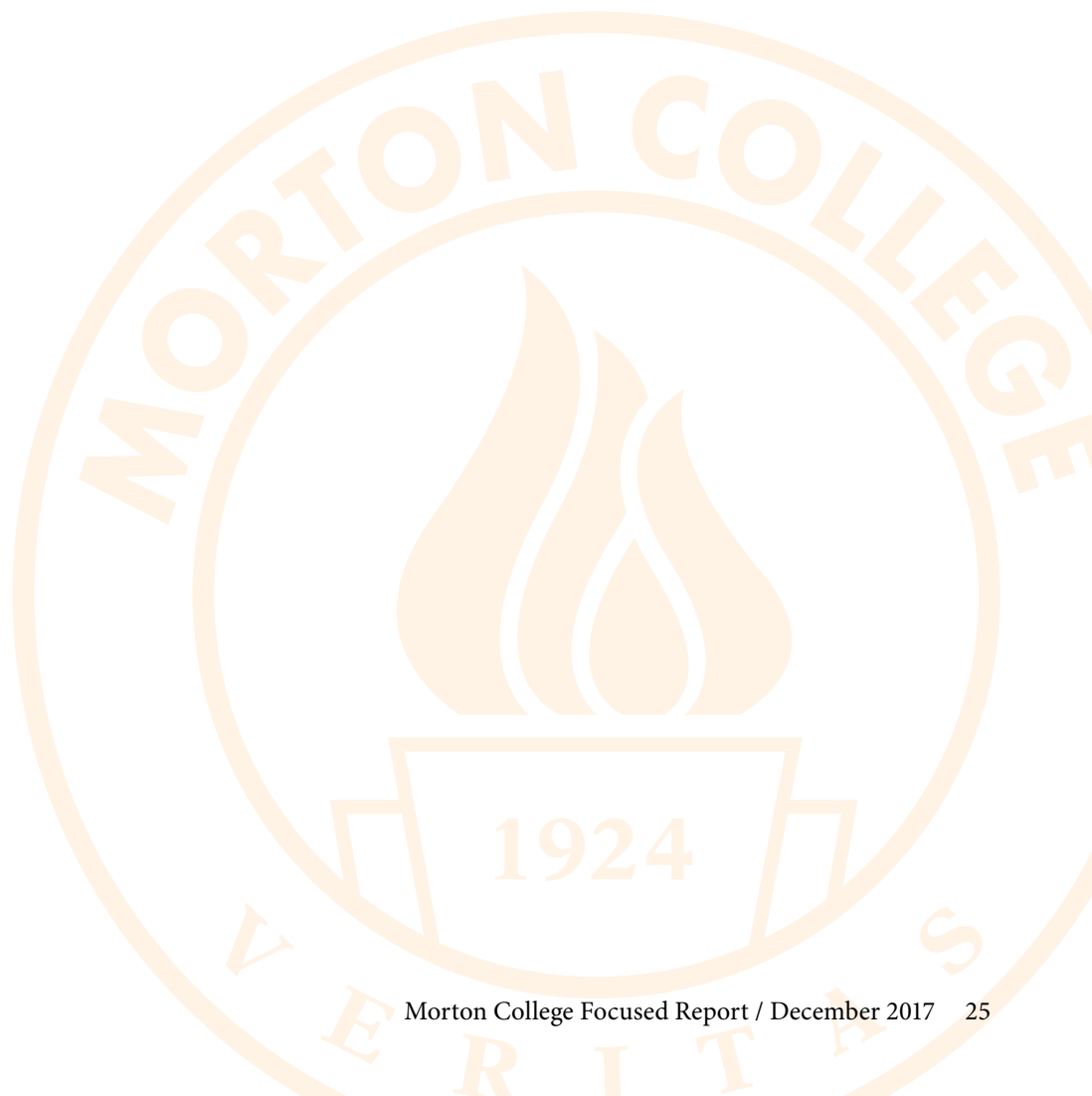
approved by the Board of Trustees on November 13, 2015, and is an indication of the College's overall fiscal health. It also attests to the fact that the College has fairly and accurately tracked its financial information according to generally accepted accounting principles. The [Auditor's Report](#) ([Appendix D](#)) includes a positive note about the improved higher education funding climate.<sup>60</sup> It notes that for FY2017, "the state approved the 'stopgap' budget, a six month budget with appropriations of \$2.8M for the Base Operating and Equalization Grants. In July, SB6 was passed with allocations for \$2M in supplemental funding for FY2017. Funding for FY2018 was also allocated."

## Conclusion

Morton College believes that it has made substantive progress in all of the areas highlighted by the Higher Learning Commission's Focused Visit report, including board governance, presidential professional development opportunities, participatory governance, internal communications, and financial accountability. In all of these areas, improvements have been made as outlined previously. To be sure, Morton College does not believe any of these broad institutional mandates can be either completely or permanently resolved in any short-term framework. However, the College has focused its attention on making tangible improvements within the context of newly established, ongoing reform methodologies. Thus, the Board of Trustees has renewed its commitment to its own policies by holding retreats, hiring a reputable governance consulting company, attending relevant trustee association conferences, and providing the President with broad goals. The President has continued to participate in an ambitious professional development program. The College has created a College Council and broadened the President's Cabinet to make it more inclusive of campus stakeholders. The College has also created and implemented a comprehensive internal communications policy. Morton College is eager to receive feedback on each of these components insofar as it believes that each of these reform initiatives will benefit from continued monitoring and feedback from both internal and external actors in the months to come.



## SUPPORTING EVIDENCE FILES





## MORTON COLLEGE BOARD POLICY

**TITLE:** Mission Statement

**NO.:**

**SECTION:** i

**PAGE:** 1 of 1

### Mission Statement

**MISSION:**

To enhance the quality of life of our diverse community through exemplary teaching and learning opportunities, community service, and life-long learning.

**GOALS:**

1. Maximize the College's resources to support student learning.
2. Conduct ongoing assessment of student learning to discover new ways to help students succeed.
3. Develop responsive curricula and programs to serve community needs.
4. Encourage community families to embrace the educational opportunities Morton College provides.

**DATE APPROVED BY BOARD OF TRUSTEES:**

October 25, 2001

**REVISION DATES:**

October 27, 2004

**ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527**



**MORTON COLLEGE**  
**COMMUNITY COLLEGE DISTRICT NO. 527**  
**COOK COUNTY, ILLINOIS**

**Agenda of the Special Closed Board Meeting**

**Saturday**  
**November 18, 2017**

Agenda for the Special Closed Meeting of the Morton College Board of Trustees of Illinois Community College District No. 527, Cook County, to be held at 8:00 a.m. on Saturday, November 18, 2017 in the Parks Boardroom of the Westin Hotel located at 909 N. Michigan Avenue, Chicago, Illinois.

**1.0 Convening the Meeting**

**1.1 Call to Order**

**1.2 Roll Call**

**2.0 Board Self-Evaluation**

**3.0 Board Goals**

**4.0 Preparation for the HLC Focus Visit**

**5.0 Adjournment**



## MORTON COLLEGE BOARD POLICY

**TITLE:** Administrative Organization

**NO.:** 2.1

**SECTION:** Administration

**PAGE:** 1 of 1

It is the policy of the Board to promote development of an administrative organization with clear lines of responsibility and authority and one which encourages the free flow of information between the President and staff and also among staff members. The administrative organization of the college must remain stable to the extent that it provides a clear understanding among the staff of responsibility and job assignments and at the same time remain flexible enough to allow for appropriate changes when circumstances make them necessary.

The President will recommend the organizational structure of the College to the Board for approval and, as circumstances require, any changes that will improve the overall College operations.

The following principles shall govern the administrative operation and organization of the College.

- A. Accountability of one person to another shall be made clear.
- B. College staff members shall be given a written job description specifying their responsibilities.
- C. Whenever possible, staff members shall be made accountable to only one administrator or supervisor for any one function.

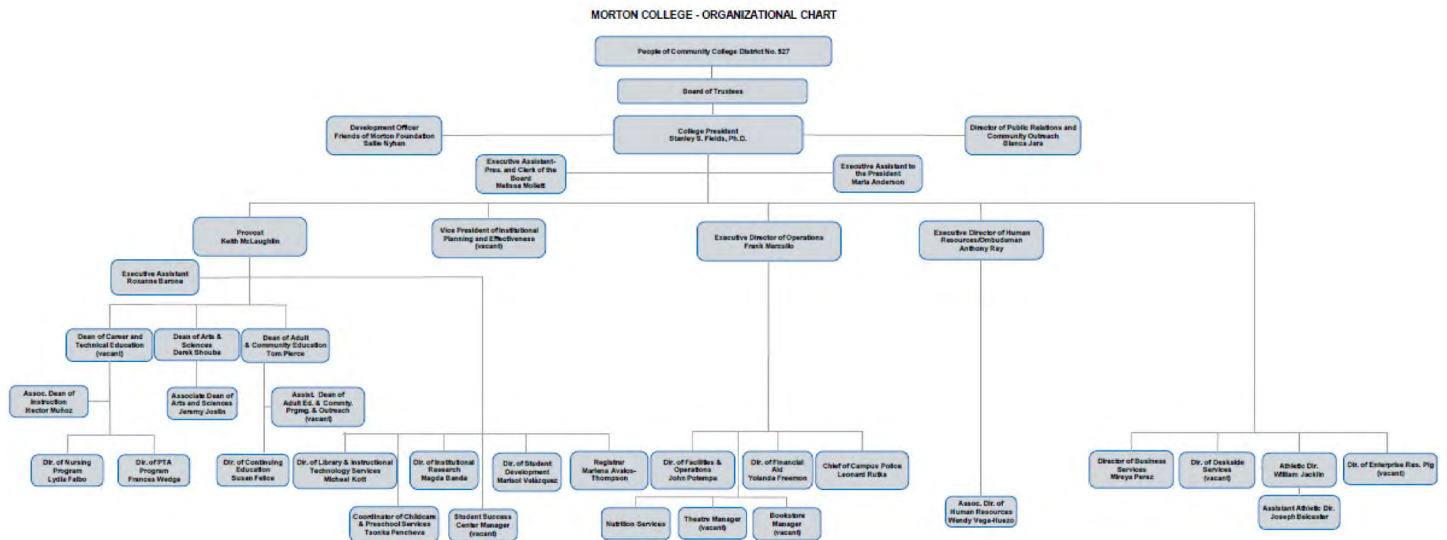
All employees of the College shall be responsible to the Board through the President.

**DATE APPROVED BY BOARD OF TRUSTEES:** December 27, 1977

**REVISION DATES:** March 24, 1983

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527

#### 4. Morton College Organizational Chart (p4)







## MORTON COLLEGE BOARD POLICY

**TITLE:** Code of Conduct

**NO.:**

**SECTION:** iii

**PAGE:** 1 of 2

In recognition of the gravity of their trust, and aware of their unique responsibility to college employees, students, and residents of the district, the Trustees agree to adhere to the following commitments:

- A. To accept and abide by the legal and fiscal responsibilities of the Board as specified by Board policy and federal and state statutes and regulations;
- B. To remember at all times that as individuals, trustees have no legal authority outside the meetings of the Board, and thus shall conduct their relationships with the community college staff, the local citizenry, and all media of communications on the basis of this fact;
- C. To represent all constituents honestly and equally, refusing to surrender responsibilities to special interest and partisan political groups;
- D. To devote the time to learn how the college functions - its uniqueness, strength, and needs to properly fulfill its role in post-secondary education in the community;
- E. To carefully prepare for, regularly attend, and actively participate in Board meetings and committee assignments;
- F. To vote according to informed, individual conviction, yet willing to support the majority decision of the Board, working with fellow Trustees in a spirit of cooperation and respect;
- G. To avoid any conflict of interest, appearance of impropriety, or exploitation of the Office of Trustee for personal gain or publicity;
- H. To avoid any such action that might compromise the Board or administration, respecting the sensitivity of the privileged, confidential information available;
- I. To recognize that it is as important for the Board to understand and evaluate the instructional and student services' programs of the College as it is business and administrative operations;
- J. To bear in mind under all circumstances that the primary function of the Board is to establish the policies by which the community college is to be administered, but that the administration of the educational program and the conduct of college business shall be left to the president and the professional and non-professional staff;
- K. To welcome and encourage active cooperation by citizens, organizations, and the media of communication in the district with respect to establishing policy on current college operations and proposed future developments. To receive and listen to communications from citizens and others and to share same with the President.
- L. To support the state and national Community College Trustees Association.

**DATE APPROVED BY BOARD OF TRUSTEES:** December 27, 1977

**REVISION DATES:** October 23, 1980; March 24, 1983

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527

## MORTON COLLEGE BOARD POLICY



**TITLE:** Duties of the President of the College

**NO.:** 2.3

**SECTION:** Administration

**PAGE:** 1 of 2

The President as the Chief Executive Officer is directly responsible and accountable to the Board. In accordance with state statutes, and authority of the Board, the President executes directly or by delegation to members of the staff, all executive and administrative duties necessary for the operation of the College.

The President shall have the following duties and responsibilities:

- a. To run the day-to-day operations of the College, make all final operational decisions, and administer and direct the affairs of the College in accordance with the provisions of the laws of the United States, the State of Illinois, the Rules of the Illinois Community College Board, other authorized regulatory agencies, and the policies of the Board.
- b. To define and interpret the purposes and goals of the comprehensive two-year college in the State of Illinois to the Board, public and college staff.
- c. To assume primary responsibility for the attainment of these goals, for administrative action, and for establishing and maintaining channels of communication which link the components of the academic community.
- d. To represent the institution to the public, and be chief spokesman for the College.
- e. To provide leadership in engaging the staff in setting directions for curricular and organizational change designed for improvement of the total educational program of the College.
- f. To present to the Board employee views, including dissenting ones, in areas and on issues of significant concern. (See Board Policy 8.24.)
- g. To inform the employee of the views of the Board and the administration on the various issues which from time to time confront the College. See Board Policy 8.24.)
- h. To recommend to the Board for its approval all candidates for full-time employment including part-time administrators and part-time faculty; and to report to the Board all non-faculty part-time employments and full-time overload assignments.

**DATE APPROVED BY BOARD OF TRUSTEES:** December 27, 1977

**REVISION DATES:** March 24, 1983; April 20, 1987; December 20, 2001; April 26, 2005  
September 25, 2013; March 26, 2014

**REVIEW DATES:** June 2013; November 2013

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527



## MORTON COLLEGE BOARD POLICY

**TITLE:** Communications by the Board

**NO.:** 1.9

**SECTION:** Board of Trustees

**PAGE:** 1 of 1

The Board speaks to the President with one (1) voice by consensus or majority vote. Once the Board has reached a decision, individual trustees are expected to abide by that decision. Prior to the Board's decision, individual trustees are free to dissent from that consensus and/or vote against the consensus.

No one (1) trustee, or two (2) or more trustees acting in concert (outside of the Board's legal authority as set forth in Policy 1.4.5), can give orders or directions to the President. However, in their advisory role, one (1) trustee, or two (2) or more trustees acting in concert, may ask the President questions concerning the operation of the College and may, if appropriate, offer non-binding advice. It is the President's role and responsibility to make the final operational decisions. It is the President's responsibility to inform all trustees of any questions of this nature, advice received, or action taken in a reasonable and responsible time frame. (See Board Policy 2.3.)

**DATE APPROVED BY BOARD OF TRUSTEES:**

September 25, 2013

**REVISION DATES:**

**REVIEW DATES:**

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527



## MORTON COLLEGE BOARD POLICY

**TITLE:** Formulation of Policies

**NO.:** 1.2.1

**SECTION:** Board of Trustees

**PAGE:** 1 of 1

The Board shall reserve to itself the function of providing guides for the discretionary action of those to whom authority is delegated. The formulation and adoption of these written policies is the method by which the Board exercises its leadership and responsibility.

The formal adoption of policies shall be recorded in the official minutes of the Board meetings. Only these written statements so adopted and so recorded shall be regarded as official Board policy and shall be made part of the policy handbook.

**DATE APPROVED BY BOARD OF TRUSTEES:** December 27, 1977  
**REVISION DATES:** March 24, 1983

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527



9. [http://www.morton.edu/Board\\_of\\_Trustees/](http://www.morton.edu/Board_of_Trustees/) ([p5](#))

10. Board of Trustees ([p5](#))



## MORTON COLLEGE BOARD POLICY

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11. <https://www.acct.org/Congress2016> ([p5](#))



12. <https://www.acct.org/events/2017congress> (p5)

13. October 2017 Board Meeting Agenda (p5)



**MORTON COLLEGE**  
**COMMUNITY COLLEGE DISTRICT NO. 527**  
**COOK COUNTY, ILLINOIS**

**Agenda for the Regular Meeting**

**Monday, October 23, 2017**

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 Monday, October 23, 2017, in the Morton College Board Room (221B) of Building B located at 3801 S. Central Avenue, Cicero, Illinois.

1. Call to Order
2. Roll Call
3. Citizen Comments
4. Recognition
5. Correspondence
6. Reports
  6. 1. ICCTA/ACCT
  6. 2. Student Member-Estefani Hernandez Perez
  6. 3. Friends of Morton Foundation - Information Only Report
  6. 4. The Morton College Foundation Report - Information Only
7. President's Report
  7. 1. Out of State Travel Report-Information Only
  7. 2. Community Facilities Usage Report-Information Only
  7. 3. Cicero Area Project Partnership
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 Meeting held on September 18, 2017

8. 3. Approval of the Minutes of Closed Meeting held on September 18, 2017
8. 4. Approval of the Monthly Budget Report-for fiscal year to date ending in August 2017 be received and filed for Audit
8. 5. Approval of the Treasurer's Report - August 2017 be received and filed for Audit
8. 6. Approval and Ratification of Accounts Payable and Payroll \$2,433,665, and Budget Transfers \$0 for the month of August 2017, as submitted
8. 7. Approval of the Continued Institutional Membership with American Association of Community Colleges for FY18 in the amount of \$6,069.00, as submitted
8. 8. Approval and Ratification of the fiscal year 2018 Morton College Student Government Association budget as submitted
8. 9. Approval of the continued membership with the North East Multi-Regional Training, Inc. (NEMRT) for fiscal Year 2018 for a total membership fee of \$2850.00
8. 10. Approval of the Continued Institutional Membership in the National League for Nursing at an annual fee of \$1,455, as submitted
8. 11. Approval of the following Facility Use Permits:
  8. 11. 1. 16th Street Theatre, November 7, 2017, Theatre
  8. 11. 2. IL Spina Bifida Association, April 14, 2018, Classrooms and Cafeteria
8. 12. Approval of the Agreement with Everfi for a period of three (3) years as the Compliance Training Provider for Morton College, as submitted
8. 13. Approval of the Agreement with Santo's Sports for Athletic Apparel, as submitted
8. 14. Approval of the Agreement with Subaru and Morton College for the Subaru-U Program, as submitted
8. 15. Approval of the Affiliation Agreement between Morton College and Liberty University for the purpose of a practicum experience, as submitted
8. 16. Approval of the Affiliation Agreement between Morton College and Olivet Nazarene University for the Nursing Program, as submitted
9. Old Business Action Items
10. New Business Action Items
  10. 1. Approval of a Special Closed Board Meeting Retreat November 17-18, 2017 at the Westin in Chicago, IL for purposes pursuant to 5 ILCS 120/2 (c)(16) for self-evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which Morton College is a member, and pursuant to 5 ILCS 120/2(c)(1) to consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of Morton College
  10. 2. Adoption of a new Board Policy, Participatory Governance Policy, introduced at the April 26, 2017 Regular Meeting, as submitted
  10. 3. Introduction and discussion of the Morton College Vision Statement, as submitted
  10. 4. Approval of the Curriculum changes, as submitted
  10. 5. Approval and award to Diamond Graphics as the lowest responsible bidder for

provision of custom stationary and printing for the 2017-2018 academic year

11. Closed Session

11. 1. Approval to adjourn to Closed Session to consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of Morton College pursuant to 5 ILCS 120/2(c)(1) and collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules or one or more classes of employees pursuant to 5 ILCS 120/2(c)(2)

12. Personnel Action Items

12. 1. Approval of the Personal Service Agreement of the Part-Time and Temporary Athletic Coaches for the 2017-2018 Athletic Year
  12. 1. 1. Francisco Rodriguez, Assistant Coach Baseball, \$1,000.00 for the period of 10/24/17-6/30/18
  12. 1. 2. Aaron Rolle, Head Coach Men's Basketball, \$9,017.65 for the period of 10/24/17-6/30/18
  12. 1. 3. Stanley Boateng, Assistant Coach Men's Basketball, \$6,312.36 for the period of 10/24/17-6/30/18
12. 2. Approval of the reorganization of the Adult Education Department effective October 23, 2017, as submitted
12. 3. Approval of the creation of a new, Full-Time Faculty (Union) Position of Basic Nursing Assistant (BNAT)/Program Coordinator effective October 23, 2017, as submitted
12. 4. Approval of the creation of a new, Full-Time Classified Staff (Non-Union) position of Educational Retention Specialist effective October 23, 2017, as submitted
12. 5. Approval of the budget reallocation of a Full-Time Classified Staff (Non-Union) Position of Full-Time Grant Accountant and the Elimination of the Full-Time Classified Staff (Non-Union) Position of Executive Assistant - Business Office effective October 23, 2017, as submitted
12. 6. Approval of the Full-Time Employment Report, as submitted
  12. 6. 1. Guillermo Gasca, Reference Librarian, Effective November 8, 2017
  12. 6. 2. Thomas Mantzakides, Circulation Librarian, Effective November 8, 2017
  12. 6. 3. Sonia Perez, Academic Advisor (STEM, Grant Funded Position), Effective October 25, 2017
12. 7. Approval of the Termination Report, as submitted
  12. 7. 1. Regina Oni, Accounts Payable Clerk, effective October 23, 2017
12. 8. Approval of the differential pay report for Faculty in the amount of \$53,702.94, as submitted, pending additional class cancelations and/or additions
12. 9. Information Only Item
  12. 9. 1. Resignation Report - Jeremy Joslin, Associate Dean of Arts & Sciences, Effective November 2, 2017

13. Board Member Comments

14. Adjournment





# MORTON COLLEGE

COMMUNITY COLLEGE DISTRICT NO. 527

COOK COUNTY, ILLINOIS

Agenda for the Special Closed Meeting

Wednesday, June 7, 2017

Agenda for the Special Closed 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, June 7, 2017, in the Irish Times Restaurant, located at 8869 Burlington Avenue, Brookfield, IL 60513.

1. **Convening the Meeting**

1. 1. Call to Order

1. 2. Roll Call

2. **Board Goals**

3. **Board Self-Evaluation**

4. **Adjournment**

15. <https://www.collaborativebraintrust.com/> ([p6](#))

16. Report and Findings from January 23, 2017 Board Meeting ([p6](#))

7. 5. Higher Learning Commission Update-Keith McLaughlin notified the Board that the final report was received on 1/23/17. The report was positive, and we were commended on a quality learning environment. We met 18 of the 21 components, and the remaining 3 were met with concerns. The topics that were met with concerns are: Shared Governance, Communication, and the State Budget. The Federal Compliance portion was met in all 16 components. Next Step, the IAC will meet March 5 and 6 to discuss our report. Maura Abrahamson was thanked for her contribution.
7. 6. Shared Governance-John Spevak, consultant for Collaborative Brain Trust, will be back on Campus February 15 and 16. He will host 3 open forums, and would like to meet with the Board in groups of 2. John will have the new Shared Governance Policy ready by April/May.
7. 7. College Council-Moving forward this group will be helping with Governance, and a new vision. We will also develop guidelines for being appointed and serving on the College Council.

(For Full Agenda: [http://www.morton.edu/uploadedFiles/www/Board\\_of\\_Trustees/doc/Regular%20Minutes%20001\\_23\\_17](http://www.morton.edu/uploadedFiles/www/Board_of_Trustees/doc/Regular%20Minutes%20001_23_17))

17. March 11-12, 2016  
Illinois Community College Trustee Association (ICCTA)  
ICCTA Seminar/Presidents Council Meeting  
Lombard, IL
18. March 20-23, 2016  
League for Innovation: Innovations Conference  
Chicago, IL  
Opportunity for professionals in higher education to share and celebrate creative solutions for improving student and organizational learning.  
Conference topics:
  - Learning and Teaching
  - Leadership and Organization
  - Workforce Preparation and Development
  - Student Development and Success
  - Basic Skills and Developmental Education
19. April 8, 2016  
Education Advisory Board (EAB)  
Embracing an Unprecedented Moment: Community College Leadership Summit  
Chicago, IL  
EAB National Meeting April 8 2016.pdf  
Conference topics:
  - Community College State of the Sector
  - The Shifting Enrollment Landscape
  - Getting to the Next Phase in Student Success
  - Meeting the Skills Gap Challenge
  - Sexual Misconduct Training and Reporting
20. April 9-12, 2016  
American Association of Community Colleges (AACC)  
96th Annual AACC Convention: Our Camelot Moment: A new day for community colleges.  
Chicago, IL  
AACC 96th Annual Convention Schedule of Events.pdf  
Conference Topics:
  - Structured pathways
  - College readiness
  - Creating and sustaining high-performance cultures
  - Institutional transformation
  - Developmental education redesign
  - Leadership development
  - Industry and workforce competencies
21. Higher Learning Commission  
2017 Annual Conference: Navigating the Future  
Chicago, IL  
[http://download.hlcommission.org/annual-conference/2017/ProgramBook\\_2017\\_INF.pdf](http://download.hlcommission.org/annual-conference/2017/ProgramBook_2017_INF.pdf)
  - Peer Corps Program: Focus on the most difficult areas of peer review. Evaluating an institutions governance practices and finances, as well as its efforts to ensure-and measure–student success



- Pathways Workshop: Assist institutional faculty, administrative leaders and Accreditation Liaison Officers prepare for accreditation reviews in all pathways
22. Illinois Community College Trustee Association (ICCTA)  
Illinois Council of Community College Presidents Meeting  
Annual Convention  
Bloomington-Normal, IL  
ICCTA Annual Convention June1-3 2017.pdf
  23. July 22-25, 2017  
American Association of Community Colleges (AACC)  
Presidents Academy Summer Institute: The Stories We Tell. The Importance of Presidential Leadership  
New York City  
<http://www.aacc.nche.edu/newsevents/Events/pasi/Pages/default.aspx>  
Conference Topics:
    - Community Colleges Reach The New Frontier: Asking for money
    - The President and Board of Trustees: How to build an effective Team that can promote a shared story of student success
    - Social media strategy for Presidents: Telling our story
  24. October 28-30, 2017  
Hispanic Association of Colleges and Universities (HACU)  
HACU 31st Annual Conference: Championing Hispanic Higher Education Success: Driving America's Prosperity  
San Diego, CA  
[https://www.hacu.net/hacu/Annual\\_Conference\\_Agenda.asp](https://www.hacu.net/hacu/Annual_Conference_Agenda.asp)
  25. <http://www.nactc.org/> ([pp7-8](#))
  26. <https://www.conference-board.org/conferences/conferencedetail.cfm?conferenceid=2800> ([p8](#))
  27. <http://ilshrm.org/> ([p8](#))
  28. <https://www.shrm.org/pages/default.aspx> ([p8](#))



## MORTON COLLEGE

COMMUNITY COLLEGE DISTRICT NO.

527 COOK COUNTY, ILLINOIS

Minutes for the Board Meeting

Thursday, July 20, 2017

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A Special Meeting of the Board of Trustees of Morton College was held Thursday, July 20, 2017, beginning at 5:00 PM in the Morton College Board Room (221B) of Building B located at 3801 S. Central Avenue, Cicero, Illinois.

**1. Call to Order**

The Special Meeting of the Board of Trustees of Illinois Community College District No. 527 was called to order by Board Chair Frank Aguilar at 5:07 PM on Thursday, July 20, 2017 in the Morton College Board Room (221-B).

**2. Roll Call**

**Present:**

Frank J. Aguilar, Chair  
Susan L. Banks, Trustee  
Melissa Cundari, Trustee  
Frances Reitz, Trustee  
Estefani Hernandez Perez, Advisory Student Member

**Absent:**

Joseph J. Belcaster, Trustee  
Jose A. Collazo, Secretary  
Anthony Martinucci, Vice Chair

**Also Present:**

Dr. Stanley Fields, President  
Michael Del Galdo, Attorney-Del Galdo Law Group, LLC

In the absence of Secretary Collazo, Chair Aguilar made a motion to appoint Trustee Banks as the temporary Secretary of the Board. Trustee Cundari seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

**3. Citizen Comments**

None

#### **4. New Business Action Items**

4. 1. Trustee Cundari moved to approve the Minutes of Regular Meeting of the Board of Trustees held on June 26, 2017. Trustee Reitz seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

4. 2. Trustee Reitz moved to approve the Minutes of the Special Meeting of the Board of Trustees held on June 30, 2017. Trustee Banks seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

4. 3. Trustee Reitz moved to approve and ratify Accounts Payable and Payroll \$2,091,178 for the month of May 2017. Trustee Cundari seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

Trustee Reitz moved to table the Budget Transfers \$37,009 for the month of May 2017 until the Board receives more information. Trustee Cundari seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

4. 4. Trustee Reitz moved to rescind and repeal the approval of the compensation for Non-Union Employees for FY2018, total amount \$197,395.89, as submitted to the Board of Trustees as Item 11.5 on the June 26, 2017 Regular Meeting Agenda. Trustee Cundari seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

4. 5. Trustee Cundari moved to approve the Continuation of Services with SWC Technology Partners ("SWC") to act as the Managed Service Provider for Morton College upon the same terms and conditions as set forth in the June 26, 2014 agreement. The continuation of services granted herein shall be interim and may be terminated by either party upon written notice. This authorization shall act as direction to the College Attorney to draft and the President to execute a written document with SWC that is consistent herewith. Trustee Banks seconded the

motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

4. 6. Trustee Reitz moved to approve a Resolution authorizing and approving mandatory Performance Objectives for President Stanley Fields. Trustee Cundari seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

4. 7. Trustee Reitz moved to approve Morton College to receive the amount of \$748,681 over (5 years) per the HSI STEM (Science, Technology, Engineering, and Math) Grant Agreement between National Louis University and Morton College. Trustee Banks seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

#### **5. Board Member Comments**

Trustee Reitz thanked everyone for attending the Special Meeting.

#### **6. Adjournment**

Trustee Reitz moved to adjourn the Special Meeting of the Board. Trustee Cundari seconded the motion.

Advisory Vote-Student Member Hernandez Perez: Aye

Aye: Trustees Aguilar, Banks, Cundari, and Reitz

Nays: none. Absent: Trustees Belcaster, Collazo, and Martinucci. Motion Carried.

This meeting was adjourned at 5:20 p.m.

/s/ Frank J. Aguilar,  
Board Chair

/s/ Jose Collazo  
Board Secretary



## MORTON COLLEGE BOARD POLICY

TITLE: Participatory Governance

NO.:

SECTION:

PAGE: 1 of 2

### Philosophy and Values

The Board recognizes the value of involving college constituents in the process of making recommendations and decisions to further the mission of the college. Participatory governance is a collaborative process that involves the administration, professional, faculty (FT/PT), classified staff, and students in making such recommendations and decisions.

The Board directs the President to establish, implement, and ensure the effectiveness of a participatory governance structure and process. Participatory governance should uphold the mission and goals of the College and reflect the College's core values of compassion, fairness, respect, responsibility, tolerance, and truth.

The policy does not limit rights and responsibilities of the Board and administration as specifically provided in existing law and Board Policy.

The provisions expressed in this Board policy will not encroach on the rights that are collectively bargained in the Board Union Agreements (BUAs). The College Council will not deliberate on and/or recommend to the President any items that are covered by the BUAs, either historically or in theory.

### Roles and Structure

The President shall establish and maintain a college-wide, participative committee structure designed to recommend policies and procedures and contribute to substantive decisions affecting Morton College.

Administrators, Professional, faculty (FT/PT), classified staff, and students should be provided the opportunity to be consulted on decisions and recommendations in areas that have, or will have, a significant effect on their professional roles.

### The College Council

The College Council discusses issue of importance to the College and makes recommendations to the President. The College Council shall be structured to include appropriate representation of the Administrators, Professional, faculty (FT/PT), classified staff, and students when matters being considered are within their purview.

The electoral process for selection for constituency representatives on the College Council will be determined by each constituency group.

DATE APPROVED BY BOARD OF TRUSTEES: October 23, 2017  
REVISION DATES:

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527





## MORTON COLLEGE BOARD POLICY

**TITLE:** Participatory Governance

**NO.:**

**SECTION:**

**PAGE:** 2 of 2

The participatory governance structure shall provide opportunity for consultation and recommendations in the following areas:

- Student success
- Strategic Planning
- Institutional Effectiveness
- Use of physical resources

### **The Faculty Assembly**

The Faculty Assembly deals with faculty concerns other than those covered by Board-Union Negotiated Agreement and is the official voice of the faculty in participatory governance. It may draft policy recommendations and request information and other documents. The Faculty Assembly is responsible for decisions related to curriculum, academic standards, faculty development and teaching and learning quality.

### **Accountability**

All parties involved in the participatory governance process are obligated to perform their roles professionally and ethically, to provide rationale for recommendations, and act responsibly in their decisions and actions. Constituent representatives are responsible for communicating with their appropriate constituent groups.

The participatory governance structure shall be reviewed by the Board of Trustees every five years to assure its effectiveness in accomplishing the College mission.

**DATE APPROVED BY BOARD OF TRUSTEES:** October 23, 2017  
**REVISION DATES:**

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527



## MORTON COLLEGE BOARD POLICY

**TITLE:** Morton College Faculty Assembly

**NO.:** 3.10

**SECTION:** Academic Personnel

**PAGE:** 1 of 1

The Faculty Assembly is constituted as the organization authorized to deal with concerns of the entire faculty on any matter not covered by the Board-Union Agreement. In such matters, the role of the Assembly shall be that of participation in institution decision-making, and its recommendations, arrived at through normal parliamentary procedure, shall be recognized as the voice of the faculty as a whole. Pursuant to this role, the Assembly shall both respond to requests from Administration concerning proposals under consideration and also initiate recommendations. All other provisions should be in the By-Laws of the organization and reprinted in the faculty handbook.

**DATE APPROVED BY BOARD OF TRUSTEES:** December 27, 1977

**REVISION DATES:** March 24, 1983

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 527

## Faculty Assembly Charter

(Adopted 5/9/07)

**I: Name:** Morton College Faculty Assembly (hereafter known as The Assembly in this charter)

**II. Purpose:** The Assembly's purpose is to deal with faculty concerns except those covered by the Board-Union Faculty Negotiated Agreement. The Faculty Assembly will make and ratify decisions, draft policy recommendations, requests for information and other documents that will be presented to the administrator in charge of Academic Affairs by the Advisory Committee to the Administration. The Assembly requires a written response from the administrator in charge of Academic Affairs to all written correspondence within 30 days. All correspondence between The Assembly and administration will be viewed as part of the public record.

**III: Officers:** All full-time faculty members of the Faculty Assembly will be eligible to serve as Assembly Officers. The Faculty Assembly Officers will be chairperson, vice-chairperson and secretary. They shall be elected biennially in January by a majority of Assembly members, voting by written ballots. Each officer's term of office will begin on February 1<sup>st</sup> and end on January 31<sup>st</sup>. In the event of a vacancy, the unexpired term shall be filled promptly through election by written ballot of The Assembly.

### **IV: Meetings:**

A. Assembly meetings shall be at the call of (1) The Assembly Chairperson or Vice-Chairperson or (2) a petition signed by 10 Assembly voting members.

B. The Assembly's meetings shall be conducted according to *Robert's Rules of Order (Revised)*.

C. A quorum consists of those voting members (see sec. V. Membership) present at the meeting.

D. Members shall receive at least a 48 hour advance notice of Assembly meetings via email or in their mailboxes. The notice shall include an agenda. In case of irregular, emergency or summer meetings additional efforts will be made to contact members via telephone or post.

E. The Chairperson or Vice-Chairperson shall preside at all Assembly meetings. Should the Chairperson and Vice-Chairperson be absent, The Assembly shall elect a chairperson pro tem for that meeting.

F. A copy of the previous meeting's minutes will be provided to the membership at least 48 hours before the next meeting.

**V: Membership:** All full-time faculty members, excluding emeriti, shall be voting members of The Assembly. Any Morton College adjunct faculty member currently teaching shall be considered advisory Assembly members.

### **VI: Committees:**

A. The purpose of the Faculty Assembly committees will be to conduct research and propose action for consideration by the Faculty Assembly.

B. The five (5) standing committees are:

1. Academic Standards Committee
2. Advisory Committee to Administration
3. Committee on Student Relations
4. Curriculum Committee
5. Faculty Development Committee

C. The Faculty Assembly may form ad hoc committees of limited duration for a specific purpose.

D. Standing faculty committee membership shall be 5 elected faculty members for each committee. Each member shall be elected to a 3-year term. A committee may choose to include a non-voting student member.

Non-voting administrative members of each committee are:

Academic Standards Committee—academic dean

Advisory Committee to Administration—College President

Committee on Student Relations—Dean of Student Affairs

Curriculum Committee—Executive Vice President for Academic Affairs

Faculty development Committee—Dean of Adult Education and Faculty Development

E. Committee member elections shall take place by March 10 and shall be the responsibility of the Faculty Assembly. Each member's term of office will begin with the next academic year. If a member is elected to fill a vacancy his/her term begins immediately.

F. The standing faculty committees shall distribute the minutes of their meetings to the full-time faculty within five working days of each meeting. The Faculty Assembly will discuss any items brought by a committee at their next specially called or regularly scheduled Faculty Assembly meeting.

G. Any member of the college community may attend a Faculty Assembly Committee meeting.

H. Any member of the Morton College community may present an idea to a Faculty Assembly standing committee in the form of a written motion.

1. If the motion is approved by the majority of the committee, the motion would be forwarded to the Faculty Assembly.

2. If the individual's motion is disapproved by the majority of the committee, the motion would be returned to the individual making the proposal with a written explanation.

I. All Faculty Assembly committee meetings will follow Robert's Rules of Order.

J. Any motion must be presented in writing in sufficient time to be included in the committee's meeting agenda.

1. All committee agendas will be issued campus-wide

2. 48 hours before the scheduled meeting.

**VII: Amendments:** Proposal-Proposed amendments to these Articles may be presented to The Assembly by signed petition of ten members of The Assembly or by an ad hoc Charter Revision Committee. Proposed amendments are to be submitted in writing to The Assembly in their boxes at least two weeks prior to the meeting at which the amendments are to be considered.

Ratification-A two-thirds majority of The Assembly membership voting in referendum ballot on the proposition shall be required for adoption of a proposed amendment.



## **FACULTY COMMITTEE MEETINGS FOR 2017-2018 ACADEMIC YEAR**

Prepared by: Office of the Provost

### **CURRICULUM MEETINGS**

**1<sup>st</sup> Tuesday of each month**  
**Meetings begin at 3:15 p.m.**  
**Room 324B**

September 5, 2017  
October 3, 2017  
November 7, 2017  
December 5, 2017  
February 6, 2018  
March 6, 2018  
April 3, 2018  
May 1, 2018

### **FACULTY DEVELOPMENT**

**Friday before Unit Meeting**  
**Meetings begin at 2:00 p.m.**  
**Room 304C**

September 15, 2017  
October 13, 2017  
November 17, 2017  
February 16, 2018  
March 16, 2018\*  
April 13, 2018

\*Meeting date adjusted due to campus closures for holiday and spring recess

### **TECHNOLOGY (TLTR)**

**Meet as Needed-1<sup>st</sup> Thursday of Month**  
**Meetings begin at 1:00 p.m.**  
**Room 344C**

**\*TBA-meetings are as needed**

September 26, 2017  
October 24, 2017  
November 28, 2017  
December – meet as needed  
January 23, 2018  
February 27, 2018  
March 27, 2018  
April 24, 2018  
May – meet as needed

### **ACADEMIC ASSESSMENT PLANNING**

**(AAPC) Meets weekly: Monday at 3:15 p.m.**  
**Room 301B**

August 28, 2017 – 1<sup>st</sup> meeting in the Fall  
January 29, 2018 – 1<sup>st</sup> meeting in the Spring

### **COMMITTEE ON STUDENT RELATIONS**

**Meetings begin at 3:15 p.m.**

**2<sup>nd</sup> Tuesday of each month**  
**Room 107C**

September 12, 2017  
October 10, 2017  
November 14, 2017  
December/January – TBA, meet as needed  
February 13, 2018  
March 13, 2018  
April 10, 2018

### **UNIT MEETINGS**

**3<sup>rd</sup> Tuesday of each month**  
**Meetings begin promptly at 3:15 p.m.**  
**106C**

September 19, 2017  
October 17, 2017  
November 21, 2017  
January – meet as needed  
COLLEGE WIDE IN-SERVICE – 2/20-No unit meeting  
March 13, 2018\*(date adjusted due to spring break)  
April 17, 2018

*\*Note: Faculty Assembly meetings will begin at 4:00 p.m. in same room.*

### **ACADEMIC STANDARDS**

**4<sup>th</sup> Tuesday of each month**  
**Meetings begin at 3:00 p.m.**  
**Room 107C**



1. Academic Standards

**BY LAWS OF ACADEMIC STANDARDS COMMITTEE**

(Adopted October 14, 2003)

**A. MISSION STATEMENT**

The Academic Standards Committee exists to promote high standards of student achievement college-wide. The Committee works together with other college entities to ensure that decisions and procedures affecting student placement, performance and progress all reflect the college's commitment to high standards.

**B. MEETINGS AND GENERAL OPERATION**

The committee will study and discuss academic standards issues, particularly with regard to the way they are currently treated (or not treated) in official materials that state college guidelines and practices. The committee will meet each month during the fall and spring semesters, whenever any item or items are up for study or discussion. Official business will follow Roberts Rules of Order (Revised). In due course, the committee will bring approved motions regarding policy changes before the Faculty Assembly for consideration or, in regards to items that clearly lie within the committee's purview and do not (in the best judgment of the Chair-person) require full faculty input, will adopt policies and then report them to the Faculty Assembly.

**C. MEMBERS AND OFFICERS**

1. The five members of the committee (preferably representing each curriculum area) are elected by the faculty, through the Faculty Assembly, to serve three year terms.
2. The members will select a chairperson annually.
3. In the event that the Chairperson is absent from a monthly meeting, another member of the Committee will take over on a rotational basis. The order of this rotation shall be determined by alphabetical order.
4. A committee member who misses three meetings without legitimate reasons may be replaced.
5. The Vice-President of Academic Affairs is an ex-officio member of the Committee.
6. If it seems best for the committee to discuss an issue without the presence of administrators, the Chair will ask administrators present to retire temporarily. They will do so and return when they are summoned.

**D. MONTHLY MEETINGS**

1. The Chair will send a meeting agenda to members, regular guests (Deans), and any ex-officio member (currently the Vice President of Academic Affairs), at least one working day before a meeting.
2. The Chair will preside at meetings.
3. A meeting shall not be held unless a quorum (three members) is present.
4. Committee members shall notify the Chairperson if they are unable to attend.

**E. POSTING THE AGENDA AND DEADLINES AND RULES FOR PRESENTATION OF PROPOSALS**

1. The agenda for the Academic Standards Committee meetings will be mailed to all faculty and administrators several days in advance.
2. Proposals must be submitted to the Chairperson no later than one week before the date of the meeting, at which they are to be presented or they will not be considered at that meeting. *(Consider removing insulting capitals and emphatic underlining.)* This is to give sufficient time for the Committee to reproduce and review materials and invite concerned faculty.
3. All proposals must be prefaced by a rationale and, when possible, documentation that supports it.

**F. PRESENCE OF CONCERNED FACULTY MEMBERS**

1. A faculty member whose proposal is to be considered at a meeting should be present. If this is impossible, someone should attend who can present the item and the case for it.
2. Any faculty member or administrator interested in or concerned about a particular proposal, or about the activities of the committee, is welcome to attend meetings.

## **BYLAWS OF THE CURRICULUM COMMITTEE**

10/4/05

The following are the By-Laws adopted by the Curriculum Committee on October 4, 2005, and to be followed from this time forth.

### **I. PURPOSE AND PHILOSOPHY**

As a standing committee of the Faculty Assembly, the charge of the Curriculum Committee is to recommend to the Administration via the Faculty Assembly the addition, deletion or revision of programs and credit courses offered for study. The committee's goal is to assist the college in developing courses and programs that best serve the needs of students and meet state requirements.

### **II. OFFICERS AND MEMBERS**

- A. Members of the Curriculum Committee serve a three year term. The chairperson and vice chairperson are to be elected annually.
- B. In the absence of the chairperson and vice chairperson another member of the Committee will chair the meeting. The order shall be determined alphabetically by last name on a rotational basis.
- C. The committee will consist of five faculty members, preferably representing all three academic divisions and counseling.
- D. The chief academic officer is an ex-officio member of the Curriculum Committee without vote.
- E. In the absence of a counselor, a representative from the Counseling and Testing Center shall be an ex-officio member of the Curriculum Committee without vote and should be present at each meeting.

### **III. MONTHLY MEETINGS**

- A. A meeting shall not be held unless a quorum of three voting Curriculum Committee members is present.
- B. Curriculum Committee members shall notify the Curriculum Committee chairperson if they are unable to attend.
- C. Faculty members and administrators are encouraged to attend.



#### **IV. PROCEDURES FOR PRESENTATION TO THE CURRICULUM COMMITTEE**

(See attached flow chart for course/program/certificate adoption procedures.)

- A. Proposals (see Appendix A) with the chief academic officer's and Dean's signatures must be submitted to the Curriculum Committee chairperson at least one week before the date of the meeting at which they are to be presented. The chairperson will determine the items placed on the agenda.
- B. Revisions in courses or programs that do not involve substantive change in content or philosophy and do not affect the course data form do not need to be reviewed by the Curriculum Committee.
- C. Curriculum Committee members shall have input to the chairperson of the Curriculum Committee as to which additional individuals (those individuals not presenting the changes but being affected by the changes) should be invited to Curriculum meeting based on the nature of the changes to be made.
- D. The agenda for the Curriculum Committee meetings will be posted on the faculty bulletin board and e-mailed at least 24 hours prior to the meeting.
- E. Persons submitting proposals (or their representatives) should be present at that meeting.

#### **V. COURSE DATA FORM AND INSTITUTIONAL SYLLABUS FORMAT**

The Curriculum Committee will have input into the design of the course data form and institutional syllabus format.

#### **VI. ARTICULATION**

After Curriculum Committee approval, the Committee will forward course data forms and syllabi to the deans for articulation with the Illinois Articulation Initiative (IAI) and with appropriate non-IAI affiliated colleges and universities. (See Appendix B for articulation procedures.)

#### **VII. PRECEDENTS**

When the committee has had questions about an agenda item, the procedure has been to table the item until the next Curriculum Committee meeting.

Minutes have been made available to all faculty.

#### **36. Advisory Committee ([p10](#))**

##### **Advisory Committee to Administration**

The purpose of this committee is to review questions or concerns regarding the administration of the College with respect to the faculty and to make recommendations as appropriate to the President of the College.

### **Morton College's Assessment Policy**

**Responsibilities and Duties.** Morton College's assessment efforts are coordinated by the Academic Assessment Planning Committee (AAPC). This committee ordinarily meets at least twice a month, is chaired by one or more faculty members, and is open to all faculty and staff members. The AAPC maintains a mission statement and job description for its chair(s). While the faculty are chiefly responsible for the assessment of student learning, a variety of administrators support these efforts, including the Vice President of Academic and Student Development, the Vice President of Institutional Advancement, the Director of Institutional Research, and the academic and student affairs deans. (See **Appendix A** for the AAPC Chair Job Description).

**Course-Level Assessment.** Morton College is committed to regularly gathering reliable data about its courses to improve learning outcomes at the course level. Each course must have measurable student learning outcomes (SLOs). Each department will collect data on how well SLOs are being achieved. In the Arts and Sciences Division, full-time faculty members volunteer to serve as "course experts." "Course experts" help the College to ensure that SLOs within all courses will be assessed on a regular basis, ideally no less than once every five years. The method for continuous assessment may vary. The assessment cycle should be well-documented, producing written artifacts and tangible decisions about the way courses are designed and/or delivered. The mechanics of the assessment cycle should include a description of the assessment process, data collection and analysis, and improvement plans where appropriate. In order to ensure that the proper emphasis of assessment is placed on student learning, assessment results will not be used to evaluate instructors. (See **Appendix B** for the Arts & Sciences full-time faculty "course expert" chart).

**Program-Level Assessment.** Morton College is committed to assessing learning outcomes at the program level. To this end, the College maintains SLOs for all applied science career and technical education degree programs, and some liberal arts degree programs. Further, these programs are encouraged to develop curriculum maps to track how course-level SLOs link to program-level SLOs and how students demonstrate proficiency at program-level SLOs. (See **Appendix C** for a list of CTE program outcomes). Additionally, several career and technical education programs rely on third-party accreditors for external perspective regarding program-level SLOs, industry alignment, and program competencies.

The College also asks each academic department to submit department-level assessment plans and updates to the Deans' Office in conjunction with the annual budget planning process. (See **Appendix D** for the Department Assessment Planning Template). Further, it encourages academic support units to do the same. The College incorporates a program-level assessment cycle into its program review process. The purpose of the Program Review process, as outlined in ICCB Program Review Manual, 2012-2016, is to do the following:

1. To support campus-level planning and decision-making related to:
  - a. Assessing, improving, and updating programs on a regular basis
  - b. Assuring the continuing need of instructional programs
  - c. Improving the quality and cost effectiveness of instructional programs
  - d. Discontinuing programs when there is no longer sufficient demand, quality cannot be maintained at an acceptable level, or they are no longer cost effective
2. To demonstrate the accountability of the community college system in maintaining high quality, cost effective programs that are responsive to the needs of students, businesses, and industries in Illinois
3. To identify best practices, exemplary innovations, and program issues that need to be addressed at the state-level by the ICCB
4. To contribute to the college's overall assessment program and strategic planning process



5. To contribute to the continual quality improvement of academic and support units at the college.

The Program Review process accomplishes the following (source: ICCB Program Review Manual, 2012-2016):

- Systematic examination of the need, quality, and cost of individual instructional programs
- Assure that the examination process is well documented and that the results of the process are considered in campus planning initiatives, quality improvement efforts, and budget allocation decisions
- Involve faculty and appropriate administrators who are directly responsible for instruction in the program area as well as faculty, academic support professionals, and administrators from across the campus as appropriate
- Employ up-to-date and relevant information including, but not limited to, assessment results appropriate to the program and comparative data on enrollment, completions, and costs using the most recent audited state-level data
- Maintain accountability for program content and cost, and report results and actions resulting from reviews to local board members, advisory committees, third-party accreditation bodies, and community groups as appropriate
- Strengthens the college's assessment program by ensuring programs have program and course level student learning outcomes and curricular maps
- Encourages academic and support unit programs to clearly use data to effect positive change, especially in the area of student learning.

All areas of the College undergo review on a five-year cycle. The Program Review and an annual schedule are submitted to the ICCB by August 1st each year. The schedule outlines the next five years of reviews for career & technical education programs, academic transfer departments, cross-disciplinary programs, and student and academic support services. (See **Appendix E** for Morton College's complete Program Review Policy).

**General Education Assessments.** The College maintains general education outcomes and key indicators which are: 1) regularly reviewed; 2) endorsed by the AAPC, the Academic Standards and Policy Committee, the Faculty Assembly, and the Board of Trustees; and 3) applicable to all of its academic degree programs. Under the guidance of the AAPC, GEO assessment is done in five cycles, each lasting a full academic year. All faculty members are encouraged to participate in the general education process each year by completing both Part A and Part B of the General Education Form. (See **Appendix F** for Part A and Part B of the General Education Form). The AAPC is responsible for maintaining general education assessment procedures and policies, drafting general education outcome rubrics, providing guidance to participating faculty members, analyzing general education results, and recommending improvement plans to the faculty as a whole. The current general education outcomes and key indicators can be found in **Appendix G**.

**Institutional Assessment:** The College also aspires to use varied key indicators and assessment tools to measure overall institutional effectiveness. These assessment tools currently include the CCSSE, Noel-Levitz, and PACE surveys.

**Commitment to Professional Development.** The College recognizes that faculty and staff benefit from continuous training and development in the work of assessment. To this end, the College strives to offer faculty and staff varied internal and external opportunities to learn more about best practices at the local and national level. In recent years, Morton College faculty and staff members have benefited from the following: In-service faculty development assessment speakers, the Annual Assessment Fair for Community Colleges, the Chicago Area Assessment

Group, HLC conferences and workshops, the HLC Assessment Academy, the Indianapolis Assessment Conference, and varied discipline-specific conferences and workshops.

### **Appendices**

Appendix A – AAPC Chair Job Description  
Appendix B – Full-time Faculty “Course Expert” Chart  
Appendix C – CTE Program Outcomes  
Appendix D – Department Assessment Planning Template  
Appendix E – Program Review Policy  
Appendix F – Part A and Part B of the General Education Form  
Appendix G – General Education Outcomes and Key Indicators

### 38. Full-Time Faculty Collective Bargaining Agreement ([p10](#))

#### **AGREEMENT BETWEEN MORTON COLLEGE AND MORTON COLLEGE CHAPTER COOK COUNTY COLLEGE TEACHERS UNION LOCAL 1600, AFT**

### **Article 1.0 Recognition**

#### ***Section 1.1 Bargaining Agent and Scope of Agreement***

In order to promote orderly and constructive relationships between itself and its educational employees for the benefit of the institution that it governs, the Board of Trustees of Community College District No. 527, hereinafter the Board, recognizes the elected representatives of the full-time faculty, the Morton College Chapter of the Cook County College Teachers Union Local 1600 AFT, hereinafter the Union, as sole collective bargaining agent for all full-time faculty to negotiate and bargain for salaries, rates of pay, hours of work, fringe benefits, working conditions, and grievance procedures.

**The Morton College  
Adjunct Faculty Association,  
IEA - NEA**



**July 1, 2014 through June 30, 2017**

*Approved at the Regular Board Meeting of March 25, 2015*

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**Article One  
Recognition and Definitions**

**1.1 Recognition**

In order to promote orderly and constructive relationships between itself and its educational employees for the benefit of the institution that it governs, the Board of Trustees of Community College District No. 527 (henceforth referred to as "the Board") recognizes the Morton College Adjuncts Faculty Association, IEA-NEA (henceforth referred to as the "Union"), as the exclusive bargaining representative for all part-time (adjunct) faculty teaching college credit and non-credit classes (ABE, ESL and GED) for three (3) or more contact hours hired by Morton College ("College").

Specifically excluded from the bargaining unit are the College President, Provost, Vice-Presidents, Dean, and full-time faculty as well as supervisors, managerial, and confidential employees as defined by the Illinois Education Labor Relations Act ("IELRA").



## AGREEMENT

## BETWEEN

### THE BOARD OF TRUSTEES MORTON COLLEGE COMMUNITY COLLEGE DISTRICT 527



*Approved at the Regular Board Meeting of August 27, 2014*

## AND

### MORTON COLLEGE CLASSIFIED STAFF FEDERATION COOK COUNTY TEACHERS UNION LOCAL 1600, A.F.T.



*Ratified August 26, 2014*

**JULY 1, 2014  
ENDING JUNE 30, 2019**

## Preamble

**THIS AGREEMENT**, covering compensation, hours, fringe benefits, and working conditions is entered into by and between the Board of Community College District No. 527, County of Cook and State of Illinois, hereinafter referred to as the "Board" and the "Morton College Classified Staff Union," a chapter of the Cook County College Teachers Union, AFT, Local 1600 as the exclusive collective bargaining agent to the bargaining unit as defined in Article II, Recognition.

It is the desire and intent of the parties to seek the orderly adjustment of differences that may arise between them, to seek an orderly method of handling and processing grievances and, further, the purpose of the Agreement is to promote harmony and efficiency in the working relationships between the parties so that the public, the College, and the employees may be benefited.

Cognizant of these purposes and understandings, the parties have agreed to each of the provisions of the Agreement hereinafter contained.

## **Article 11.0 Procedures for Grievance**

### **Section 11.1 Definition**

A grievance shall be defined as an alleged violation or a misinterpretation or a misapplication of the terms of this Agreement. No grievance shall be processed unless it is submitted within fifteen (15) school days after a reasonable person should have been aware of the alleged violation. Time limits shall be strictly adhered to, and may be extended only by mutual agreement. Failure to communicate a decision within the specified time limits shall permit the Union to proceed to the next step. Failure at any step of this procedure to appeal a grievance to the next step within the specified time limits shall be deemed to be acceptance of the decision tendered at that step.

### **Section 11.2 Procedure**

The parties hereto acknowledge that it is desirable for an employee and his or her immediate supervisor to resolve problems through free and informal communication. When requested by the employee, a Union representative may accompany the employee to assist in the informal solution of the complaint. If, however, the informal process fails to satisfy the employee or the Union, a grievance may be submitted.

### **Section 11.3 Steps in the Grievance Procedure**

#### **11.3.1 Step One: Grievance Submitted in Writing**

The faculty member's grievance, including the relief sought, shall be submitted in writing in the first instance to his or her immediate responsible administrator who shall arrange a meeting of the affected parties within ten (10) school days after receipt of the grievance. The administrator shall provide a written answer to the grievant within ten (10) school days after completion of the meeting and shall include reasons for the decision.

#### **11.3.2 Step Two: Submitted to Next Administrative Level**

If the grievance is not resolved in Step One, the aggrieved shall have the right to refer his or her grievance to the next higher administrative officer in line of authority within ten (10) school days after the written reply in Step One was received by the grievant. Within ten (10) school days after receipt of the appeal, the administrative officer shall arrange for a meeting of the affected parties. Upon conclusion of this meeting, the administrative officer shall, within ten (10) school days, provide a written decision with reasons to the grievant and the Union.

#### **11.3.3 Step Three: Appeal Submitted to the President of the College**

If the grievance is not resolved by the respective administrators, the grievant may, within ten (10) school days, request the grievance be referred to the President of the College. All reports from previous appeals shall be submitted with the grievant's appeal. The President of the College shall, within ten (10) school days after receipt of the appeal, arrange for a meeting of the affected parties. Upon conclusion of the meeting, the President of the College shall, within ten (10) school days, provide a written decision with reasons to the aggrieved and the Union.

#### **11.3.4 Step Four: Grievance Referred to Board**

If the grievance has not been resolved in the above three steps, the grievant may, in writing, request of the President of the College that the grievance be appealed to the Board. This request must be filed within ten (10) school days of receipt by the aggrieved of the written reply of the President of the College in Step Three. The President of the College shall forward to the Board all relevant documents considered in the previous steps of the grievance. The Board shall, within thirty-five (35) calendar days of the receipt of the request for appeal by the President of the College, arrange for a hearing of the affected parties.



Within ten (10) school days after the hearing, the Board shall provide a written decision with reasons to the aggrieved and the Union.

#### **11.3.5 Arbitration**

The Union and the aggrieved may refer the grievance to arbitration within thirty-five (35) calendar days after receipt of the Board's answer and shall notify the President of the College, in writing, that they wish to submit the grievance to binding arbitration. Within five (5) school days of receipt of the notification to request binding arbitration, the parties shall jointly request the American Arbitration Association to submit a panel of five (5) arbitrators. Both the Board and the Union shall have the right to strike two (2) names from the panel. The party requesting arbitration shall strike the first two (2) names; the other party shall then strike two (2) names. The remaining person shall be the arbitrator. However, if the Union or Board desires to strike all names on this panel of arbitrators and requests a new panel, it may do so no more than two (2) times. The arbitrator shall be notified of his or her selection by a joint letter from representatives of the Board and the Union requesting that the arbitrator set a time and place, subject to the availability of the Board and the Union representatives.

#### **11.3.6 Authority of Arbitrator**

Neither the Union nor the aggrieved shall be permitted to assert any grounds before the arbitrator which were not previously disclosed to the other party. The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the provisions of this Agreement. The arbitrator shall consider and decide only the specific issues submitted in writing and shall have no authority to make any decision or recommendation on any other issue not submitted. The arbitrator shall be without power to make decisions contrary to any, or inconsistent with, or modifying, or varying in any way, the applicable laws and rules and regulations having the force and effect of law. The arbitrator shall submit the decision in writing within thirty (30) days following the close of the hearing or the submission of briefs by the parties, whichever is later. The arbitrator's decision shall be based solely upon the interpretation of the meaning or application of specific terms of this Agreement involved to the facts of the grievance presented. The decision of the arbitrator shall be final and binding on the parties and shall be implemented as per the order of the arbitrator.

#### **11.3.7 Expense of Arbitration**

Each party shall bear the full cost of its representation in the arbitration. The cost of the arbitrator and the American Arbitration Association shall be divided equally between the Board and the Union. If either party requests a transcript of the proceedings, that party shall bear the full cost of such transcript. If both parties request a transcript, the cost shall be equally divided. If the arbitrator requests a copy of the transcript, the cost shall be divided equally between the Board and the Union. All other expenses shall be borne by the party incurring them.

#### **11.3.8 Individual and Union Grievances**

Individual faculty members shall sign their name to any grievance which they may file. When the Union files a grievance involving an individual faculty member or a group of faculty members, the grievance shall be signed by the Union Chairperson and the Grievance Chairperson and the individual or the group of faculty members involved. Faculty members shall not be disciplined or discriminated against or suffer any loss because of their involvement as a grievant, witness, representative, or other participant in a grievance.

##### **11.3.8.1 Union Filing a Grievance**

The Union, at its discretion, shall have the right to pursue an issue presented by an aggrieved independently in cases where it believes that the grievance affects the welfare of a sizable number of faculty members who are in a similar situation.

#### **11.3.8.2 Conference**

Conferences held on grievances shall be scheduled at a time and place which will afford ample opportunity for all persons who are entitled to attend, including representatives of and witnesses for the aggrieved.

#### **11.3.9 Evidence and Hearing**

At all steps of the Grievance Procedure and Arbitration it is the right of the administration and Board and the aggrieved and Union to be represented by advisors or counsels and to be afforded rights to call witnesses, present evidence, cross-examine witnesses, and to deny, refute, and rebut charges, testimony, and evidence.

#### **11.3.10 Union Representation**

When the aggrieved wishes Union representation, contact relative to the grievance by any administrator with the aggrieved shall be made only through, or in the presence of, the designated representative, and all proceedings shall be held in the presence of said representative.

#### ***Section 11.4 Legal Proceedings***

In the event a member of the bargaining unit or the Union commences a proceeding in any state or federal court or administrative agency against the Board or administration, charging the Board or administration with alleged violation of this Agreement, such remedy shall be exclusive and said member or Union shall be barred from invoking any remedy by this grievance procedure for that specific proceeding at the same time.

## 42. College Council ([p11](#))

Dear Colleagues,

I'm sending this email to all Morton College employees. The email describes what happened at the first College Council Meeting last week.

### College Council Meeting #1 Summary

The first meeting of the College Council was held in the Morton College Board Room on Thursday, October 13, 2016, from 4:00-5:00 p.m.

The meeting was chaired by President Stan Fields.

The purpose of the College Council is to improve communication between the various constituencies at Morton College, develop a college-wide vision statement and lay the framework for participatory governance.

President Fields asked the group if any constituencies had been missed. It was decided the committee should invite a Faculty Association officer to join the College Council since officers from the Classified Association and Adjunct Faculty Union were committee members.

### College Council Committee Membership (in alphabetical order)

Cheryl Bulat—Full-Time Faculty  
Leilani Cappetta—Campus Police  
Marilyn Craig—Adjunct Faculty  
Stan Fields—College President  
Steven Ginley—Full-Time Faculty  
Evelyn Jaquez—AECPO Program Support Specialist II  
Jeri Machino—Data Center  
Bonnie Miculnic—Adjunct Faculty  
Karen Plest—Scheduling Assistant  
Eric Porod—Testing and Assessment Specialist  
H. M. Joyce Roland—AECPO Computer Lab Specialist  
Mark Sajatovic—Maintenance  
Brad Sleeth—Full-Time Faculty  
Marisol Velasquez—Student Activities and Workforce Development

President Fields asked the council to respond to the following prompt.

"If Morton College was the best community college in the state/nation, what would it look like and how would you know it was the best?"

Steven Ginley gave a copy of the Faculty Assembly Charter to everyone present at the meeting calling their attention to items VI G and VI H 1 & 2, the specific parts of the Assembly Charter that deal with participatory governance at Morton College. (I've attached a copy of the Faculty Assembly Charter to this email. It's been a while since I sent one out to the whole faculty.)

Towards the conclusion of the meeting President Fields asked the committee members to present the following prompt to the members of their constituencies.

"If Morton College was the best community college in the state/nation, what would it look like and how would you know it was the best?"

Steven Ginley recommended the book "The 4 Disciplines of Execution" by Chris McChesney, Sean Covey and Jim Huling to the committee as being applicable to the College Council's function. (This is the same book I recommended to the faculty at the April Faculty Assembly meeting.) Copies of the book are being purchased for the committee members.

The College Council is planning on meeting about once a month. We are currently in the process of determining the most convenient meeting time.

Keep in touch,

*Steven Ginley*

## **Morton College Board of Trustees Policy on Participatory Governance**

### **Philosophy and Values**

The Board recognizes the value of involving college constituents in the process of making recommendations and decisions to further the mission of the college. Participatory governance is a collaborative process that involves the administration, professional, faculty (FT/PT), classified staff, and students in making such recommendations and decisions.

The Board directs the President to establish, implement, and ensure the effectiveness of a participatory governance structure and process. Participatory governance should uphold the mission and goals of the College and reflect the College's core values of compassion, fairness, respect, responsibility, tolerance, and truth.

The policy does not limit rights and responsibilities of the Board and administration as specifically provided in existing law and Board Policy.

The provisions expressed in this Board policy will not encroach on the rights that are collectively bargained in the Board Union Agreements (BUAs). The College Council will not deliberate on and/or recommend to the President any items that are covered by the BUAs, either historically or in theory.

### **Roles and Structure**

The President shall establish and maintain a college-wide, participative committee structure designed to recommend policies and procedures and contribute to substantive decisions affecting Morton College.

Administrators, Professional, faculty (FT/PT), classified staff, and students should be provided the opportunity to be consulted on decisions and recommendations in areas that have, or will have, a significant effect on their professional roles.

### **The College Council**

The College Council discusses issue of importance to the College and makes recommendations to the President. The College Council shall be structured to include appropriate representation of the Administrators, Professional, faculty (FT/PT), classified staff, and students when matters being considered are within their purview.

The electoral process for selection for constituency representatives on the College Council will be determined by each constituency group. The participatory governance structure shall provide opportunity for consultation and recommendations in the following areas:

- Student success
- Strategic Planning

- institutional effectiveness
- Use of physical resources

### **The Faculty Assembly**

The Faculty Assembly deals with faculty concerns other than those covered by Board-Union Negotiated Agreement and is the official voice of the faculty in participatory governance. It may draft policy recommendations and request information and other documents. The Faculty Assembly is responsible for decisions related to curriculum, academic standards, faculty development and teaching and learning quality.

### **Accountability**

All parties involved in the participatory governance process are obligated to perform their roles professionally and ethically, to provide rationale for recommendations, and act responsibly in their decisions and actions. Constituent representatives are responsible for communicating with their appropriate constituent groups.

The participatory governance structure shall be reviewed by the Board of Trustees every five years to assure its effectiveness in accomplishing the College mission



#### 44. Adoption of the Participatory Governance Policy at October 23, 2017 Board Meeting ([p12](#))

8. 3. Approval of the Minutes of Closed Meeting held on September 18, 2017
8. 4. Approval of the Monthly Budget Report-for fiscal year to date ending in August 2017 be received and filed for Audit
8. 5. Approval of the Treasurer's Report - August 2017 be received and filed for Audit
8. 6. Approval and Ratification of Accounts Payable and Payroll \$2,433,665, and Budget Transfers \$0 for the month of August 2017, as submitted
8. 7. Approval of the Continued Institutional Membership with American Association of Community Colleges for FY18 in the amount of \$6,069.00, as submitted
8. 8. Approval and Ratification of the fiscal year 2018 Morton College Student Government Association budget as submitted
8. 9. Approval of the continued membership with the North East Multi-Regional Training, Inc. (NEMRT) for fiscal Year 2018 for a total membership fee of \$2850.00
8. 10. Approval of the Continued Institutional Membership in the National League for Nursing at an annual fee of \$1,455, as submitted
8. 11. Approval of the following Facility Use Permits:
  8. 11. 1. 16th Street Theatre, November 7, 2017, Theatre
  8. 11. 2. IL Spina Bifida Association, April 14, 2018, Classrooms and Cafeteria
8. 12. Approval of the Agreement with Everfi for a period of three (3) years as the Compliance Training Provider for Morton College, as submitted
8. 13. Approval of the Agreement with Santo's Sports for Athletic Apparel, as submitted
8. 14. Approval of the Agreement with Subaru and Morton College for the Subaru-U Program, as submitted
8. 15. Approval of the Affiliation Agreement between Morton College and Liberty University for the purpose of a practicum experience, as submitted
8. 16. Approval of the Affiliation Agreement between Morton College and Olivet Nazarene University for the Nursing Program, as submitted
9. Old Business Action Items
10. New Business Action Items
  10. 1. Approval of a Special Closed Board Meeting Retreat November 17-18, 2017 at the Westin in Chicago, IL for purposes pursuant to 5 ILCS 120/2 (c)(16) for self-evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which Morton College is a member, and pursuant to 5 ILCS 120/2(c)(1) to consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of Morton College
  10. 2. Adoption of a new Board Policy, Participatory Governance Policy, introduced at the April 26, 2017 Regular Meeting, as submitted
  10. 3. Introduction and discussion of the Morton College Vision Statement, as submitted
  10. 4. Approval of the Curriculum changes, as submitted
  10. 5. Approval and award to Diamond Graphics as the lowest responsible bidder for

Special  
memo

### Further Thoughts related to Administrative Procedure

*Presented by consultant John Spevak to the Morton College Council on 2/16/17 for consideration and reflection, based on what the consultant has experienced at other colleges and on ideas and feelings he has heard from the Morton College community. It should be noted these thoughts are the consultant's own personal reflections.*

- The list of the members of the College Council should clearly indicate which constituency a member represents: a specific group (for example, Faculty Assembly, Adjunct Faculty Union, Classified Union, Professionals), a specific department (for example, Campus Police), or a position (for example, Provost).
- Members of the College Council representing a group or department should (eventually) be selected by the constituents they represent.
- Some colleges include a student representative in the College Council. Most persons at Morton College feel that this would be a good idea at Morton. Perhaps the current Student Trustee, already elected by the students, could serve in that role.
- Some colleges include a representative from the Faculty Union in the College Council. Morton College might consider doing this. Such a representative could, among other things, help the College Council identify issues brought to the Council which might be better dealt with in other venues (such as contract negotiations).
- The best and usual process for the College Council to deal with issues and ideas is the "draft-feedback-revised draft approach." In other words, an idea or proposal should first come to the Council in draft form with explanations. Then there should be time for the council members to receive feedback from their constituencies and bring this feedback to the Council for its consideration, allowing the opportunity for revisions to the proposal, as needed.
- An important by-product of the participatory governance process is improved communication. The draft-feedback-revised draft process allows for early communication of ideas as well as opportunities to respond, which reduces to a great extent the element of "surprise" when a proposal is eventually enacted.
- Another by-product of the participatory governance process is improved transparency, especially as agendas and minutes are posted (e.g., on a college website), disseminated, and discussed.
- Each member of the College Council has the important responsibility of being a conduit of communication of ideas both to and from his/her constituencies. Without each member's commitment to frequent and responsive two-way communication, participatory governance can often break down.

- Each member of the College Council has the important responsibility of speaking openly and honestly within Council meetings. The spirit within Council meetings should foster the free, civil discussion of ideas. Without each member's commitment to frequent honest, open, and civil communication within Council meetings, participatory governance can often break down.
- Ideas and proposals brought to the College Council should have college-wide significance, affecting the entire, or a large part of, the college community.
- In the participatory governance process, ideas can be presented to the College Council "from the ground up" as well as "from the top down." Ideas should be welcomed from any Council member for consideration by the College Council.
- College Council members need to understand the importance of timeliness so that recommendations can be made within a reasonable timeframe, allowing subsequent decisions to be made in a timely way, so that college processes do not get bogged down.
- One of the most important activities of the participatory governance process is active and empathic listening. It's critical that Council members and the constituencies they represent have the opportunity to be heard and responded to in a timely way, even if the response is, "Thank you for your idea. It has been considered, but the College is unable to implement it at this time."
- An essential component of effective participatory governance is trust among the individuals involved. A good first step in creating trust is a board policy on participatory governance and a corresponding administrative procedure that has been collegially developed. Members of the college community can then put their trust in the process.
- Consideration by the College Council shouldn't necessarily be the only way an idea can be advanced. For example, individuals can take ideas to their supervisors and or deans for consideration.
- The participatory governance process takes time—time to create drafts, allow for feedback, and then review and revise as appropriate. But this additional time is worth it, if the end result is a collaborative recommendation which not only is prudent and effective but also has the support of a critical mass of the college community.
- The process of establishing a smooth, well-oiled participatory governance process takes time. The process improves over a period of time, a few months to get to a reasonably smooth process, sometimes a few years to become well-oiled and natural. Council members and the college community need to show patience as the process evolves.
- After an effective participatory governance structure and operation is in place, the College should consider putting its efforts into integrated college planning, to include long-term goals and objectives and short-term action implementation steps developed within the participatory governance process.



First Draft Document – April 26, 2017

## **Morton College Board of Trustees Policy on Participatory Governance**

### **Philosophy and Values**

The Board recognizes the value of involving college constituents in the process of making recommendations and decisions to further the mission of the college. Participatory governance is a collaborative process that involves the administration, professional, faculty (FT/PT), classified staff, and students in making such recommendations and decisions.

The Board directs the President to establish, implement, and ensure the effectiveness of a participatory governance structure and process. Participatory governance should uphold the mission and goals of the College and reflect the College's core values of compassion, fairness, respect, responsibility, tolerance, and truth.

The policy does not limit rights and responsibilities of the Board and administration as specifically provided in existing law and Board Policy.

The provisions expressed in this Board policy will not encroach on the rights that are collectively bargained in the Board Union Agreements (BUAs). The College Council will not deliberate on and/or recommend to the President any items that are covered by the BUAs, either historically or in theory.

### **Roles and Structure**

The President shall establish and maintain a college-wide, participative committee structure designed to recommend policies and procedures and contribute to substantive decisions affecting Morton College.

Administrators, Professional, faculty (FT/PT), classified staff, and students should be provided the opportunity to be consulted on decisions and recommendations in areas that have, or will have, a significant effect on their professional roles.

### **The College Council**

The College Council discusses issue of importance to the College and makes recommendations to the President. The College Council shall be structured to include appropriate representation of the Administrators, Professional, faculty (FT/PT), classified staff, and students when matters being considered are within their purview.

The electoral process for selection for constituency representatives on the College Council will be determined by each constituency group.

The participatory governance structure shall provide opportunity for consultation and recommendations in the following areas:

- Student success
- Strategic Planning
- institutional effectiveness
- Use of physical resources

### **The Faculty Assembly**

The Faculty Assembly deals with faculty concerns other than those covered by Board-Union Negotiated Agreement and is the official voice of the faculty in participatory governance. It may draft policy recommendations and request information and other documents. The Faculty Assembly is responsible for decisions related to curriculum, academic standards, faculty development and teaching and learning quality.

### **Accountability**

All parties involved in the participatory governance process are obligated to perform their roles professionally and ethically, to provide rationale for recommendations, and act responsibly in their decisions and actions. Constituent representatives are responsible for communicating with their appropriate constituent groups.

The participatory governance structure shall be reviewed by the Board of Trustees every five years to assure its effectiveness in accomplishing the College mission

Second Draft Document

## **Morton College Board of Trustees Policy on Participatory Governance**

### **Philosophy and Values**

The Board recognizes the value of involving college constituents in the process of making recommendations and decisions to further the mission of the college. Participatory governance is a collaborative process that involves the administration, professional, faculty (FT/PT), classified staff, and students in making such recommendations and decisions.

The Board directs the President to establish, implement, and ensure the effectiveness of a participatory governance structure and process. Participatory governance should uphold the mission and goals of the College and reflect the College's core values of compassion, fairness, respect, responsibility, tolerance, and truth.

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The electoral process for selection for constituency representatives on the College Council will be determined by each constituency group.



## **Internal/External Communication Strategy**

**Morton College  
Fall 2017 (Draft)**

### **Authors:**

**Dr. Maura Abrahamson  
Blanca Jara  
Jeremy Joslin  
Dr. Derek Shouba  
Dr. Keith McLaughlin**

### **Content**

#### **I. Introduction**

**Communication objectives  
Morton's commitment**

#### **II. Communication channels**

**Director of Public Relations & Community Outreach  
President's office/Cabinet  
Update email  
Existing governance structure  
College Council  
Technology  
Adjunct faculty community  
Stakeholder feedback  
Overall transparency**

#### **III. Measuring impact**

#### **IV. Future strategy**

## **1. Director of Public Relations and Community Outreach**

The existence of a Director of Public Relations and Community Outreach position gives the College one centralized point of contact for any communication initiatives moving forward, and is “responsible for setting and executing the media, community outreach, and communications strategy for the College.” Including “community outreach” in the position duties gives this position an ability to both solicit input and craft outgoing communication, making it a key figure in the College’s communication strategy.

All requests for PR campaigns, marketing, and promotion of the College should be in collaboration with the Director, whose responsibilities also include:

- Designing content for internal/external promotion of College events and services.
- Executing targeting public relations campaigns to generate feature articles, event listings, and related publicity for events, promotions, and target advertising in print, TV, radio, and online outlets.
- Writing, formatting (with photos) and distributing press releases to print, online, broadcast media.
- Utilizing social media to generate publicity, word of mouth, and grow Morton College’s overall social media presence. Use tools and technology including digital media to support day to day marketing efforts.
- Coordinate initiatives designed to promote Morton College and its services to the community.
- Develop relationships with community leaders and serve as the organization’s liaison with various constituents.
- Manage the internal and external marketing message for Morton College.

## **2. President’s office and Cabinet**

Alongside the Public Relations Director, the President is Morton College’s most visible employee and acts as a representative of its interest to both internal and external stakeholders. That visibility should be evident in the accessibility of both the President and members of the President’s Cabinet to internal stakeholders and members of the community.

- Student open forums with the President: A regularly scheduled opportunity for students to have the ear of the President and give feedback on what they consider to be the biggest issues facing the College.
- Coffee with the Provost: An open door meeting format for faculty and staff to discuss important issues.
- Staff town halls: Staff-only meetings moderated by the Director of HR on specific issues, such as: strategic planning input, satisfaction issues, community concerns.

## I. Introduction

### Communication objectives

In an effort to increase transparency across the College and to be a true representation of the “community” in the designation “community college,” Morton College has created a new communications strategy. The goals of this strategy are to:

- Increase communication channels between the College and its varied stakeholders
- Foster a sense of trust between those stakeholders
- Clearly state communication events and tactics used by the College
- Improve collaborative working relationships on campus
- Help Morton College serve its community to the fullest extent of the institution

This new strategy and its objectives align with the College’s developing strategic plan for 2018-2022, as well as the College’s previous S.O.A.R. Strategic Plan, specifically the goals to: A) strengthen efficiencies in operations and B) promote economic and community vitality through dynamic relationships. Recent changes to the College’s approach to communication are outlined below. This includes the creation of new structures from which official College communication can flow, as well as examples of how those structures have taken shape, who is a part of each structure, and what purpose within the greater strategy those structures have.

### Morton’s commitment

Morton College remains committed to serving its district and the surrounding community, and realizes that as needs change so too much the College’s approach to interacting with its stakeholders. An updated communication strategy not only makes it easier for those stakeholders to inform the College of their needs, but also makes the process of the College announcing changes to operations clearer and more impactful. As the College works toward making its new Strategic Plan and its objectives a reality, a clear and effective communication strategy will be one of the one of the most valuable internal documents from which to work off of.

## II. Communication Channels

The development of a new communication strategy requires not just a change in the College’s approach to how information is disseminated but the addition of new voices to the creation of that information and new avenues for how that information gets publicized to the community by the college. An expanded communication effort requires new internal positions responsible for not only monitoring communications from this point on, but also for changing the overall strategy as needed moving forward. Those new avenues, new voices, and new positions are summarized below. Existing College offices and relationships that can be leveraged in support of this strategy are also listed and expanded upon.

- Update emails: The President's office will release a monthly email covering a reflection on news and activities from the past month, as well as a 3-month outlook college-wide. These emails will cover academic affairs, community outreach, college operations, and recognition of special accomplishments of employees across the College.
3. Existing governance structure
 

The College's shared governance structure gives it a roster of existing committees and groups that can be incorporated into an update communications strategy. Active participation from all College stakeholders in groups like Faculty Assembly, Academic Standards, Curriculum Committee, and Student Relations Committee will help maintain clear and transparent communication.
  4. College Council
 

College Council is Morton's only stakeholder group that draws from all units of the College, and exists to "improve communication between the various constituencies at Morton College." As such, the Council is in the unique position of being able to both solicit feedback from stakeholders while also communicating information to different parts of the college as well.
  5. Technology
 

Better leveraging technology for improving communication is perhaps the broadest aspect of this strategy but might also have the biggest potential impact and greatest ease of implementation considering the strong infrastructure already in place. With changes to how the College's website is written, increased engagement on social media, and better overall access to communication via the College's Wi-Fi network, finding new ways to use technology in measureable ways is a lynchpin in a revamped communication strategy.
  6. Adjunct faculty community
 

Beyond previously mentioned existing governance structure, the adjunct faculty will also benefit from wider avenues of communication from the College. Building a sense of community and appreciation in Morton's adjunct faculty population will both build morale and improve collaboration between College populations.

    - Part-time Faculty Union presence: Leadership from the part-time faculty union has been included in the formation of the College Council, and all part-time faculty should be included on invitations to College-wide events like the Fall Seminar day, Spring In-service, Staff Appreciation day, as well as feedback events such as the President Cabinet events.
    - Adjunct Blackboard community page: Adjuncts have a part-time faculty only community page in Blackboard, which can be used as an additional communications avenue for announcements, surveys, and any other information vital to their performance as instructors. The page also supplements the efforts to build adjunct community, with discussion boards and information sharing.



## **7. Stakeholder feedback**

Morton College cannot revamp its communication strategy and focus solely on how information is disseminated from the College. If stakeholders are not convinced the College is listening to their concerns as well, any announcements coming out of the College will fall on deaf ears. To that end, the College has begun a roster of regular meetings open to various stakeholders, giving them exposure to members of administration and College leadership. This includes the various feedback sessions held by the President and various Cabinet members in the relevant previous section. The College will also regularly conduct PACE and CCSSE surveys to gauge employee and student satisfaction.

- **PACE survey:** The Personal Assessment of the College Environment (PACE) is an innovative online tool for an institution to assess its progress and highlight areas for growth using employee feedback.
- **Community College Survey of Student Engagement (CCSSE):** Building off extensive research, CCSSE asks students about their college experiences; how they spend their time, what they feel they have gained from classes, how they assess interactions with faculty, counselors, and peers, how the college supports their learning, and so on.

## **8. Overall transparency**

The College will maintain a transparent approach to information accessibility in business matters where possible and appropriate. This will include internal matters such as governance, and external matters such as tuition rates and community partnerships. Policies and announcements managed or created by the Director of Public Relations and Community Outreach will be posted on the College's website for external viewing, and on the portal for internal stakeholders.

## **III. Measuring impact**

Any significant change to how Morton College operates needs to include effective and relevant attempts to measure those changes, and a communication strategy is no different. While part of the strategy already incorporates soliciting feedback from stakeholders via survey instruments like PACE and SSI as well as social events like the staff town halls, additional data gathering will help the College evaluate whether a new communications strategy is having any impact.

## **IV. Future strategy**

The strategy put forward in this document summarizes changes to Morton College started over the course of 2017. It is likely this strategy will need to be re-addressed on a yearly basis moving forward. As the point person on college communication the responsibility to update the strategy as needed falls under the purview of the Public Relations Director, with input from all of the offices and stakeholders mentioned in this document. A final review of any changes



## Morton College Job Description

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<b>Job Title:</b>	Director of Public Relations and Community Outreach
<b>Range:</b>	Administrator
<b>Grant-Funded:</b>	N/A
<b>Reports to and Evaluated by:</b>	President of the College
<b>Required Qualifications:</b>	Minimum Bachelor's degree in communications, public relations, marketing, journalism, English or related field with a minimum of 2 years' experience. Excellent written, verbal, and interpersonal skills. Demonstrated ability to write about complex subject matter in a clear, accessible way. Strong leadership skills and demonstrated ability to provide strategic consultation and execution of long-range plans. Experience with newsletter development, copyediting, web writing, and managing social media strategies. Self-starter with demonstrated ability to meet deadlines in a fast-paced environment. Experience managing creative development and production processes related to online and print materials. Must be able to demonstrate the Morton College core values of compassion, fairness, responsibility, tolerance, respect, and truth.
<b>Desirable Qualifications:</b>	Master's Degree and 5 years of related experience. Ability to collaborate and foster collaborative activities. Demonstrated ability to cultivate and sustain vendor relationships. Demonstrated ability to be diplomatic, making sound judgments while thinking independently. Command of the Spanish language a plus.
<b>Job Summary:</b>	Responsible for setting and executing the media, community outreach, and communications strategy for the College. The Director establishes and maintains the visibility of Morton College throughout the community at large through good vendor relations, student recruitment strategies, and sound marketing/communication techniques.
<b>Essential Job Functions</b>	<ul style="list-style-type: none"> <li>Develop and implement a long range, strategic marketing and communications plan, which aligns with the College's Strategic Plan, and which includes, but is not limited to: The development of communications tactics and materials that clearly articulate the district's vision, goals, and strategies. Provides consistent</li> </ul>

and proactive messaging across the College and with external constituents that promotes and strengthens Morton College's brand. This may include the development of talking points, PowerPoint templates, and other tools and resources for use by Administrators and staff.

- Provide leadership and strategic oversight for communications to ensure that all written and digital materials include and align with key messaging and the overall communications plan. Includes timely and strategic dissemination of online and print communications/materials to strengthen relationships and keep the community updated and engaged.
- Create strategies to reach potential students by using various medium and communications platforms. Extend the reach of Morton College through these platforms.
- Create College procedures relating to all aspects of internal and external communications as directed by the College President. This includes developing and providing proactive and timely communications related to areas of sensitivity or controversy.
- Manage the creative development and production process (conceptualization, writing, editing, design, printing, distribution) for a Strategic Plan and social media communications.
- Cultivate relationships with media; respond to media inquiries on behalf of Morton College. Serve as an additional spokesperson for Morton College when needed.
- Engage the community at large and the potential students to collaborate events and activities that may attract them to the College.

**Other Duties:**

- Perform other duties and special projects as assigned by the President of the College.

**Work Environment:**

Changing environment that includes office work as well as working outdoors in weather.

**Physical Demands:**

Possess a valid driver's license; travel through the community continuously; limited travel throughout state. Transport and set-up equipment. Work in a fast-paced environment. Ability to visually and manually access computer screens and electronic records in the College ERP system. Ability to manually input data; ability to lift and transport up to 50 lbs.

**Position Unit:**

- ☒ Administration - Exempt  
☐ Professional Staff - Exempt  
☐ Faculty, Local 1800, 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 \_\_\_\_\_



50. Coffee With the Provost and Faculty Luncheon ([p15](#))



## 51. Monthly Email Administrative Updates ([p15](#))

**From:** Maria Anderson

**Sent:** Saturday, November 11, 2017 8:05 PM

**To:** Frank Aguilar <[faguilar@thetownofcicero.com](mailto:faguilar@thetownofcicero.com)>; Frances Reitz <[frances.reitz@morton.edu](mailto:frances.reitz@morton.edu)>; Susan Banks <[susan.banks@morton.edu](mailto:susan.banks@morton.edu)>; [mcundari28@gmail.com](mailto:mcundari28@gmail.com); Jose Collazo <[jose.collazo@morton.edu](mailto:jose.collazo@morton.edu)>; [josephbelcaster@gmail.com](mailto:josephbelcaster@gmail.com); Estefani Hernandez Perez <[estefani.hernandez@morton.edu](mailto:estefani.hernandez@morton.edu)>; #Administrators <[#Administrators@morton.edu](#)>; #CollegeCouncil <[#CollegeCouncil@morton.edu](#)>; Anthony Ray <[anthony.ray@morton.edu](mailto:anthony.ray@morton.edu)>

**Cc:** Melissa Mollett <[melissa.mollett@morton.edu](mailto:melissa.mollett@morton.edu)>

**Subject:** October MC Update

Hello everyone. Please see the October MC Update below. Have a great weekend!

### **ACADEMICS**

Update (1-month)

#### **Admissions/Advising**

*(Academic Advising Department visibility efforts to reach students and develop relationships)*

- Scholarship 101 Workshop - October 26 at 12:30 to 2:00 PM in Room 320B & November 8 5:00 to 6:30 PM in Room 303B
- Over 47 short classroom presentations to remind students about registration, deadlines, and events. Recruitment tables and mobile advising cart are held weekly to reach students and schedule on the spot appointments.
- Marketing signs posted on MC website to encourage students to visit their advisor today!

*(Conferences/Seminars/Workshops Staff Attended)*

- Northern Illinois Network (NIN) 2017 Staff Exchange – Friday, October 27, 2017
- ICIRR's Annual Immigrant Integration Policy Symposium – October 31, 2017
- Loyola University Transfer Advisory Board Meeting – Friday, November 3, 2017

*(Recruitment Activities)*

*Outside recruitment activities:*

- Presentation to Target Employees – Monday, October 30
- Weekly office hours at Morton West on Wednesday and Morton East on Thursdays
- Cristo Rey College Fair – 10/10/2017
- Little Village High School – 10/17/2017
- Options Fairs for Student W/Disabilities – 10/26/2017

*(High schools groups visiting MC)*

- Hubbard High School – 10/11/2017

*(Career Services Office)*

*Conferences/Seminars/Workshops Staff Attended:*

- Recruiting Trends Conference 2017 – Friday, October 20, 2017

#### **Adult Education**

- On Saturday, October 21, 10 team members, 2 coaches and several spectators traveled to the University of Illinois-Champaign for the first annual Special Olympics Unified Champion Schools Unity Cup. Morton was one of 7 colleges invited to participate in the event, with only 4 accepting the invitation.
- Adult Education was notified recently by ICCB that its competitive grant allocation for FY 18 was awarded in the amount of \$1.2 million.

#### **Athletics/Student Activities**

- Volleyball went undefeated and won the CCRI Dig Pink Tournament in Rhode Island.
- Men's Cross Country Runners Eduardo Martinez and Robel Yemane finished top 5 in both the Conference and Region IV meet.
- Men's and Women's Basketball season are officially underway.
- Men's Soccer - Malik Jones, Omar Jaimes, Francisco Chavez and Gilberto Hernandez were awarded 1<sup>st</sup> Team All-Skyway Conference.
- Men's Soccer - Claudio Garcia, Christian Nava, Jose Pineda, and Abel Garcia were awarded 2<sup>nd</sup> Team All-Skyway Conference.
- Women's Soccer - Mayra Echeverria was awarded 1<sup>st</sup> Team All-Skyway Conference and Estephany Diego was awarded 2<sup>nd</sup> Team All-Skyway Conference.
- October 2 – LHM: Live Music from 11am to 1pm in the Student Commons
- October 5 – Panther Hour: Comedian from 5pm to 6pm in the Student Commons
- October 10 – LHM: Calavera Painting from 12pm to 3pm in the Student Union

- October 11 – SGA Meeting from 2pm to 3pm in the Board Room
- October 14 – Student Leadership Conference from 9am to 3pm
- October 25 – SGA Meeting from 2pm to 3pm in the Board Room
- October 26 – Day of the Dead Lecture from 2pm to 3pm in the Student Union

#### Deans Office

- The Early Childhood Education Program held an advisory committee meeting on 10/24/17
- The First Quarter Perkins Grant will be submitted 10/31/17.
- The PTA Program had students raise supplies for the Center for Independence in Countryside to participate in the Physical Therapists' Day of Service.
- The PTA Program had several students help at the Chicago Marathon to assist with runner preparation at the start of the event.
- The PTA Program had 12 students participate in the Health and Wellness Fair at the College to provide information on posture, body mechanics, lifting etc.
- As a part of the NAFA Region V Leadership Team, Derek Shouba, Dean of Arts and Sciences/Interim Dean of CTE, helped to coordinate the NAFSA Region V Conference on International Education in Detroit, Michigan.
- As Co-chairs of the College's assessment committee (AAPC), Drs. Maura Abrahamson and Michael Kasproicz represented the College at the Indianapolis Assessment Institute.

#### Health Sciences

- The grant-funded Serenity Room ribbon cutting took place on October 30, 2017 and the room is now open for nursing students to use to help manage stress.
- A Nursing Tutor was hired and students have been utilizing these services. Due to the high demand, additional tutoring hours are under consideration.
- Two new positions approved to help with BNAT program and dual enrollment with high schools and student retention and success.

#### Institutional Research

- The PACE campus climate survey was recently completed. A report on the results are pending. Approximately 28% of college employees, full and part time, completed the survey. This is a smaller percentage of employees than the previous PACE survey completion rates.
- The Community College Survey of Student Engagement (CCSSE) will be administered in the spring semester.
- HLC recently recognized Morton College as one of five colleges and universities in HLC's 19-state region as an "example of good practice" of institutional publication of student outcome data.

#### LRC

- Free Printing during midterm week was a success. The Library will offer free printing again during finals week, and for a longer period.
- The library is in the planning stages creating a LIBRARY OF THINGS – Students will be able to check out objects that they need to help in the completion of their coursework. There will be an outreach to each department and a survey of students for items to stock in the Library of Things. Suggested items so far: Musical instruments, skeleton models & specialty automotive tools.

#### Preschool-For-All Program (on campus)

- Morton College Child Learning Center was awarded a two-year extension of the Gold Circle of Excellence. This is the highest level of recognition by the Illinois State Board of Education, the Department of Children and Family Services, the Illinois Departments of Human Services, and the Governor's Office of Early Childhood Development. The award is continuation of our first "Gold" rating from December, 2015, and it is effective until May, 2019.
- Employee Information System (EIS), Student Information System (SIS), and Student Health Data reports submitted on IWAS - [isbe.net](http://isbe.net)
- Global Industrial offered competitive pricing and reasonable shipping cost for new classroom dividers. Their customer service processed Morton College's tax exemption verification. Order placement is pending.
- The Fall Festival is in progress, allowing children and parents to participate in variety of seasonal activities. In anticipation of the parent-teacher conferences in November, teachers created and distributed a pre-conference survey to parents.
- Awaiting approval to align the preschool winter break with the Cicero public schools winter break - from December 24, 2017 to January 5, 2018. This change was very well accepted last year by all families who have children attending various schools in the area, so they can plan for vacations and family time together.
- Vision and Hearing Screening for all preschoolers was conducted on October 11th. Second re-screening date was October 25th. Reports are added to the children's personal files. Three referrals were made for children who need additional appointments with ophthalmologist.
- The first expenditure report for FY18 was submitted in mid-October. The two districts are required to provide documentation on a monthly basis.



## **ACADEMICS**

### **Outlook (3-months)**

#### **Admissions/Advising**

- Volunteer Fair 11/1/2017
- Scholarship 101 Workshop November 8 5:00 to 6:30 PM in Room 303B
- New Student Orientation: The new student orientation committee is designing an online orientation and working on the Fall 2018 orientations. Orientation for students enrolling for spring 2018 semester continue to take place on the following dates: Mon. Nov. 6 @ 10 a.m. and Tue. Nov. 14 @ 1 p.m.
- Campus Visit to UIC – Nov. 14th we will be taking a second trip to UIC allowing students to view the campus and learn more about their resources.
- Career Development Workshops: Thu. Nov. 16 – Careers with the U.S. State Dept. (Foreign Service) Wed. Dec. 6 – Careers in STEM
- Spring into Registration event on Nov.29, 2017 - Academic Advisors will be available on hand to help with registration.
- WIOA Information Sessions – Tue. Dec. 5 @ Noon and Wed. Dec. 13 @ 5 p.m.
- Future Recruitment Events: Parent Day – Friday, December 8, 2017 @ 9 a.m.
- The new student orientation committee is designing an online orientation and working on the Fall 2018 orientations. Orientation for students enrolling for spring 2018 semester continue to take place on the following dates: Mon. Nov. 6 @ 10 a.m. and Tue. Nov. 14 @ 1 p.m.

#### **Athletics/Student Activities**

- Volleyball Begins Region IV Tournament play
- Men Cross Country will be attending Nationals in Fort Dodge, Iowa November 10<sup>th</sup> and 11<sup>th</sup>
- Men and Women Basketball Pack the Place on November 28<sup>th</sup>
- Baseball and Softball begin their practices when we return from winter break
- Sugar Skull Workshop from 11am to 12pm in the Student Union
- November 2 – Panther Hour from 5pm to 6pm in the Student Union
- November 8 – SGA Meeting from 2pm to 3pm in the Board Room
- November 15 – Blood Drive from 10am to 5pm in the Student Union
- November 21 – Thankful Treats from 11am to 2pm in the Student Commons
- November 29 – SGA Meeting from 2pm to 3pm in the Board Room



52. <http://morton.edu> (p17)

53. [https://fs.morton.edu/adfs/ls?wa=wsignin1.0&wtrealm=urn%3amy.morton.edu%3a443&wctx=https%3a%2f%2fmy.morton.edu%2f\\_layouts%2fAuthenticate.aspx%3fSource%3d%252F](https://fs.morton.edu/adfs/ls?wa=wsignin1.0&wtrealm=urn%3amy.morton.edu%3a443&wctx=https%3a%2f%2fmy.morton.edu%2f_layouts%2fAuthenticate.aspx%3fSource%3d%252F) (p17)

54. <https://nilie.ncsu.edu/about-nilie> (p18)

55. Town Hall Meetings (p18)

September 14, 2017

Staff Town Hall

30 people in attendance

The following issues and topics were discussed:

1. **Communication.** Employees want to know the "line of sight" for submitting and tracking new ideas.
2. **More Outreach in the high schools and community.** Create a position in financial aid that is like the enrollment specialist that will help with outreach.
3. **Miscommunication between departments.** They want increase awareness about what other department's policies are and what they do. Possible solutions include: A master FAQ document for all departments, departmental flyer, and brown bag lunch meeting led by a department to give a look into the other department.
4. **Adult Education's profile.** They are treated as if they are non-existent. Think that they should be marketed better internally.
5. **Campus Police Presence.** They felt that parking is not being enforced. Student athletes are parking in front of the E building all day. Police response to incidents are slow. A student was passed out and it took 20 minutes. Panic button responses are slow. Police are not making rounds in the buildings after 5pm.
6. **C-Building desk.** The desk right by the Student lounge could serve as a second information desk. It is currently manned by student aides and this is inconsistent.
7. **Bookstore Staff.** They need a Manager. They are down that FT person and are relying too much on Student Aides. Ask that Faculty be more understanding.
8. **Departments partnering together to host events.** For example, if we host a bilingual info session for parents, we could do a homework help session for students.
9. **Create a master calendar on the Portal.** This calendar would have all the events for every department for the next 3 months.
10. **Restart the Staff Newsletter.** There was once a bi-monthly newsletter that Jim O'Connell produced. It was for Staff.
11. **Student class map.** Create a map for new students so that they can find the classrooms.
12. **Improved signage throughout the College.**
13. **Lock Outer doors to Administrative Offices after 5pm.** People are wandering into this area when they look for IT. They have limited access to Roxanne and Erica's area.
14. **Budget for renovations.** Who and how are the decisions made on which areas get renovation? Seems as if some departments get chosen and others don't. Financial Aid really needs renovation. Outdated furniture and carpet as well as no privacy for students.
15. **Strategic planning.** A lot of great feedback and ideas about how the College should look in the next 5 years and what MC should be known for.

1. Staff wanted to know why Carol Marin was on campus. She was here to do profiles on DACA Students.
2. The students that participate in Special Olympics advanced to University of Illinois-Champaign for a soccer tournament. The event was held on Saturday
3. Donations for Toys for Tots will begin on November 20<sup>th</sup>. Boxes will be placed throughout the College.
4. The Staff was given an explanation of the purpose and role of the Community Committee as well as upcoming events. The purpose is to create camaraderie amongst the employees will providing services to the community. The Committee will schedule an event every month.
5. The Health and Wellness fair is on October 25, 2017 from 11am-2pm. The event will be held in the gym and a raffle will be held.
6. Adult Education is having an open house from 6pm to 8pm. It is a way for the community to see the different course offerings.
7. Some Staff members are looking to start a Toastmasters group (?). It will be a form of professional development and it is open to everyone (Employees, students, and community members).
8. The D building will be closed on November 4<sup>th</sup> and 18<sup>th</sup> for Rapid Response training for Campus Police.
9. Staff was made aware that the Police Department is always monitoring the premises even when it appears that no presence is there. They have monitors in their dispatch office and cameras placed throughout the buildings.
10. Staff was reminded that they should notify Campus Police when they will be driving a different car. That will help them avoid getting a ticket.
11. Staff asked about better and larger signs in the parking lot. This will help identify areas where students are restricted from parking.
12. The outer doors to the Administrative Office are not locked after 5pm. Those doors require a key lock and there is some activity after 5pm at times. A solution is to have a sign on the glass doors that clearly identify the space as the Administrative offices and that it closes at 5pm.
13. Staff was reminded to voice their opinions and take the PACE survey before it closes.
14. A discussion was held about the upcoming In-Service Day. It was suggested that we survey the Staff.
15. The Safety Committee is looking for volunteers. Also, a Staff member asked about fire drills and was told that one is coming soon.
16. Staff member complained about the condition of the showers and bathrooms in the gym. They said the showers were old and in bad repair. Area needs to be remodeled.
17. Staff members want to be able to raise funds for their department. They asked about the rules concerning fundraising.
18. Staff asked if they can have an agenda for the town halls and updates similar to the Faculty Unit meetings.

56. FY2018 Annual Budget ([p19](#))

(For Full FY2018 Annual Budget: [http://morton.edu/uploadedFiles/Pages/About\\_Morton/MC%20FY18%20Final%20Budget%20Report.pdf](http://morton.edu/uploadedFiles/Pages/About_Morton/MC%20FY18%20Final%20Budget%20Report.pdf))

# Morton College



## Annual Budget Fiscal Year 2018

**District 527  
Cicero, Illinois**

**[www.morton.edu](http://www.morton.edu)**

**Morton Community College  
Budget Report  
For 2 Months Ending August 31, 2017**






**Morton Community College**  
**Budget Report Summary**  
**For 2 Months Ending August 31, 2017**

17%

<u>Funds</u>	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>Education Fund</u>				
Revenue	\$ 5,659,428	\$ 23,627,720	24.0%	\$ 17,968,292
Expenditures	(2,839,035)	(21,014,849)	13.5%	(18,175,814)
Net	\$ 2,820,393	\$ 2,612,871		\$ (207,522)
<u>Operations &amp; Maintenance Fund</u>				
Revenue	\$ 819,015	\$ 3,693,440	22.2%	\$ 2,874,425
Expenditures	(443,826)	(3,693,440)	12.0%	3,249,614
Net	\$ 375,189	\$ -		\$ (375,189)
<u>Restricted Purpose Fund</u>				
Revenue	\$ 199,163	\$ 16,845,722	1.2%	\$ 16,646,559
Expenditures	(380,794)	(16,845,722)	2.3%	(16,464,928)
Net	\$ (181,631)	\$ -		\$ 181,631
<u>Audit Fund</u>				
Revenue	\$ 3	\$ 87,750	0.0%	\$ 87,747
Expenditures	-	(82,400)	0.0%	(82,400)
Net	\$ 3	\$ 5,350		\$ 5,347
<u>Liability, Protection &amp; Settlement Fund</u>				
Revenue	\$ 19	\$ 744,700	0.0%	\$ 744,681
Expenditures	(228,546)	(697,000)	32.8%	(468,454)
Net	\$ (228,527)	\$ 47,700		\$ 276,227
<u>General Bond Obligation Fund</u>				
Revenue	\$ 17	\$ 634,178	0.0%	\$ 634,161
Expenditures	-	(672,941)	0.0%	(672,941)
Net	\$ 17	\$ (38,763)		\$ (38,780)
<u>Operations &amp; Maintenance (Restricted) Fund</u>				
Revenue	\$ -	\$ 360,000	0.0%	\$ 360,000
Expenditures	(20,344)	(360,000)	5.7%	(339,656)
Net	\$ (20,344)	\$ -		\$ 20,344
<u>Auxiliary Fund</u>				
Revenue	\$ 559,012	\$ 2,016,500	27.7%	\$ 1,457,488
Expenditures	(338,961)	(2,016,938)	16.8%	(1,677,977)
Net	\$ 220,051	\$ (438)		\$ (220,489)
<u>Working Cash Fund</u>				
Revenue	\$ 16,892	\$ 50,000	33.8%	\$ 33,108
Expenditures	-	(50,000)	0.0%	(50,000)
Net	\$ 16,892	\$ -		\$ (16,892)
<u>All Funds</u>				
Revenue	\$ 7,253,549	\$ 48,060,010	15.1%	\$ 40,806,461
Expenditures	(4,251,506)	(45,433,290)	9.4%	(41,181,784)
Net	\$ 3,002,043	\$ 2,626,720		\$ (375,323)

57. Friends of Morton College (p22)



**Together We Can!**  
Suggested Employee Giving Levels for 2017

\$1,000+	President
\$500-\$999	Vice Presidents
\$300-\$499	Dean of Departments
\$200-\$299	Directors of Programs
\$100-\$199	Full-Time Employees, Faculty
\$50-\$100	Part-Time Employees, Adjunct
\$1-\$49	Students

Name: \_\_\_\_\_

Home Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Dept. at Morton College/Company: \_\_\_\_\_

I would proud to donate to Friends of Morton Foundation at the following level:

☐ \$1,000   ☐ \$700   ☐ \$500   ☐ \$300


☐ \$100   ☐ \$40   ☐ \$20   ☐ Other \$ \_\_\_\_\_

I would like to direct my gift for:

☐ Student Success Center   ☐ Technology

☐ Greatest Need At Morton College

Friends of Morton Foundation  
 3801 S. Central Ave. Room 137-D  
 Cicero, IL 60804  
 (847) 904 - 7060  
 tax exempt organization 501(c)3



As an administrator, employee or faculty, I prefer a payroll deduction for the 2017 total yearly gift of \$ \_\_\_\_\_ to be deducted from my paycheck:

☐ One time gift

OR

☐ \$ \_\_\_\_\_ per pay period and is so authorized by signature below:

Payroll Deduction Authorization: \_\_\_\_\_ Signature \_\_\_\_\_

Date: \_\_\_\_\_

☐ I would like my gift to begin in the next pay period

☐ I would like my gift to begin \_\_\_\_\_

Thank you very much for your generous gift to Morton College Capital Campaign through the Friends of Morton Foundation a 501(c)3 tax-exempt organization. Your gift is 100% tax-deductible as no goods or services were provided in exchange for your gift.

Questions, Please, call Sallie Nyhan Davis, Development Officer at 847-904-7060.

Friends of Morton Foundation  
 3801 S. Central Ave. Room 137-D  
 Cicero, IL 60804  
 (847) 904 - 7060  
 tax exempt organization 501(c)3

58. <http://www.mortoncollegefoundation.org/> (p22)



## Morton College Job Description

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<b>Job Title:</b>	Director of Business Services
<b>Range:</b>	Administrator
<b>Grant-Funded:</b>	N/A
<b>Reports to and Evaluated by:</b>	President
<b>Required Qualifications:</b>	<p>Master's Degree in Accounting, and a minimum of two years of financial management and supervisory experience in Community College or other school districts, or the public or private sector and a proven record of outstanding supervisory skills. Must have thorough understanding of Fund accounting and computable aptitude. Knowledge of college accounting practices and principles; strong spreadsheet and word processing skills. Knowledgeable in Excel, Word and Access.</p> <p>Must be able to demonstrate the Morton College core values of compassion, fairness, respect, responsibility, tolerance and truth.</p>
<b>Desirable Qualifications:</b>	<p>Certified Public Accountant. Ability to interact well with students, faculty, and staff. Have good oral and written communication skills. Have prior supervisory experience. Must be proficient in payroll and financial software Ellucian Colleague Finance.</p>
<b>Job Summary:</b>	<p>This administrator serves as the primary contact for all departments relating to institutional financial management including the development and preparation of the annual budget, grant and internal control compliance, and financial reporting. Prepares timely and accurate financial reports for all funds; coordinate the claiming and receipt of revenues; and supervise the accounting staff.</p>
<b>Essential Job Functions</b>	<ul style="list-style-type: none"> <li>• Monitor and direct College purchasing activities, formulate purchasing policies, and recommend procedures to include the establishment of trade relationships, maintenance of equipment and supply catalogs, price files, specification books and files.</li> <li>• Prepare the College's annual budget for approval by the College's Board of Trustees. This process will be in cooperation with the Board Treasurer.</li> </ul>

- Develop and maintain a functional system for accounting, purchasing, financial inventory, and budgetary control.
- Assume responsibility for overseeing the College's annual audit.
- Review various reports submitted by staff members and recommend approval or to suggest changes.
- Plans, prepares, and coordinates financial studies, projections, audits, and related reports as required by state, regional, and national agencies in conjunction with the Board Treasurer.
- Serves on administrative teams in collective bargaining negotiations with recognized faculty and employee unions as needed.
- Serve as member of the President's Administrative Cabinet.
- Responsible for all property, liability, vehicle, worker's compensation, and sports insurance programs.
- Invest College Funds in accordance with Board policy and in conjunction with the Board Treasurer.
- Shall serve as the College's Chief Financial Officer

**Other Duties:**      • Perform other duties and special projects as assigned

**Work Environment:**      Typical office environment

**Physical Demands:**      Prolonged sitting. Some lifting up to 20 lbs. Some standing, stooping and bending.

**Position Unit:**

- ☒ Administration - Exempt
- ☐ Professional Staff - Exempt
- ☐ Faculty, Local 1800, A.F.T.
- ☐ Adjunct Faculty, IEA-NEA
- ☐ Classified Staff - Excluded
- ☐ Classified Staff, Local 1800, 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 1800, 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.*



60. Auditor's Report ([p24](#))  
(See [Appendix D](#) for Full Auditor's Report)



1901 S. Meyers Road, Suite 500 // Oakbrook Terrace, IL 60181-5209  
☎ 630.282.9500 // fax 630.282.9495 // [bkd.com](http://bkd.com)

## 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, 2017 and 2016, 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 audit. We conducted our audit 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, 2017 and 2016, 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, Schedule of the College's Proportionate Share of the Net Pension Liability and Schedule of College's Contributions, 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 audit 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 audit was 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 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 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 audit 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 October 16, 2017, 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  
October 16, 2017

**APPENDIX A**  
**2018-2022 STRATEGIC PLAN**  
([p8](#))





# MORTON COLLEGE 2022 MOVING FORWARD

## 2018-2022 Strategic Plan

SEP 2017 DRAFT





## MISSION

To enhance the quality of life of our diverse community through exemplary teaching and learning opportunities, community service, and life-long learning.

- Maximize the college's resources to support student learning
- Conduct ongoing assessment of student learning to discover new ways to help students succeed
- Develop responsive curricula and programs to serve community needs
- Encourage community families to embrace the educational opportunities Morton College provides
- Ensure the enrichment of its educational programs and student support services by making a commitment to ongoing self-study and assessment

## VISION-GOAL STATEMENT

By 2022 Morton College will increase fall-to- fall full-time student persistence rates to 80%. (Pending board approval.)

## CORE VALUES

Compassion • Fairness • Respect • Responsibility • Tolerance





## Total Enrollment

6,681 credit\*\*  
272 non-credit\*\*

## Annual Enrollment by Primary Program

	Count	%
Transfer Programs	1,964	29.4
Associate in Applied Science/ALS	2,007	30.0
Certificates	572	8.6
Course Enrollees (Non-Degree)	971	14.5
Adult Education/ESL	1,162	17.4
<b>Total</b>	<b>6,676</b>	<b>100%</b>

\*Credit student counts include Adult Education enrollments.

\*\*Non-credit students designated by community service and personal enrichment enrollments.

## Student Demographic Profile

55.6% Females  
44.4% Males  
88.7% Hispanics  
92% District 527 residents  
Average age - 25.7 years

## College Profile

591 Degrees and certificates awarded in 2017  
Programs currently offered:  
39 Career Certificates  
17 Associate in Applied Science Degrees  
5 Transfer Program Degrees

## College Employee Profile

460 employees  
40.0% full-time  
60.0% part-time  
5.2% (24) administrators  
55.9% (257) faculty  
38.9% (179) classified staff  
33.2% of the full-time employees are Hispanic



# 2016-17 ACADEMIC PROFILE



## STRATEGIC PLANNING PROCESS

Strategic planning at Morton College is an integrated, systemic process involving all College stakeholders.

In an effort to keep the Strategic Plan active, effective, and relevant, the College Council—comprised of faculty, staff, and administrators—will also periodically revise, update, and consolidate major goal areas of the plan in response to internal and external environmental factors impacting the strategic direction of the College.

The Board of Trustees, representing the community served by the College, holds an annual retreat with the president of the College to discuss major goals and priorities.

The ongoing strategic planning process is facilitated internally by the College Council. Operational and academic departments respectively develop Support Unit Assessment Plans (SUAP) and Academic Unit Assessment Plans based on the college-wide strategic plan and that link planning and assessment.

The operational planning process is completed in advance of the budget development cycle in the spring of each year and any new initiatives identified in the planning process requiring funding are considered during the budget development process.

## MILESTONES SINCE THE 2012-17 STRATEGIC PLAN AND SUBSEQUENT UPDATES

- Pursued state funding and received \$4.5 million for the new academic building, which opened for students for Fall 2016 semester
- College Study Skills (CSS) increased to 4 classes and overall enrollment increased; made mandatory for English 088 and 066
- Development of a new Student Success Center located on second level above library currently underway
- Implemented case-load advisor model (First Year, Transfer, and Healthcare/Career) and increased the number of advisors
- Dual credit courses in Morton East/Morton West have expanded to include liberal arts subjects
- MC awarded \$354,643 in Perkins Grant funds for FY18
- MC awarded an Adult Volunteer Literacy Grant in the amount of \$30,000 to be used for the Project Care Literacy Program FY18
- MC Nursing Department received a Special Populations support grant from ICCB in the amount of \$10,000. This grant will assist MC's Nursing program in implementing academic coaching in nursing to improve retention and student success
- MC awarded STEM grant in partnership with National Louis University of \$748,681
- MC awarded \$620,000 for grant in collaboration with School Districts 99 and 100 to offer quality preschool
- The Higher Learning Commission conducted a comprehensive Reaffirmation of Accreditation evaluation visit in October 2016; HLC continued the College's accreditation with the next Reaffirmation visit in 2026-27
- The Accreditation Commission for Education in Nursing (ACEN) granted continuing accreditation to the College's associate nursing program with the next evaluation visit scheduled for Spring 2025



## ACADEMIC YEAR 2017-18 STRATEGIC PLAN UPDATE OBJECTIVES

- The Nursing Department is developing a partnership with MacNeal to admit a cohort of CNA's who currently work there that want to become nurses. This will increase the College's enrollment in the nursing program and allow admission to the program twice a year. The first MacNeal cohort is expected to begin in Fall 2018. **(S/A)**
- A campus committee, comprised of faculty and staff, has been formed to develop prospectus plans for a new Health Sciences building on campus to house Nursing, Physical Therapy Assistant, and Therapeutic Massage programs as well as new health sciences programs under consideration. **(S/O/A)**
- Morton College is working with Chicago State University, four other community colleges, four science institutions, and selected P-12 high schools to apply for a STEM Teacher Preparation grant this August. **(O/A/R)**
- The library will host Fall Computer Class for the Senior Citizens. **(R)**
- Capital improvement projects, including: **(S/O/R)**
  - Building E – updates and renovations to fitness area and locker rooms
  - Theater – upgrades to theater entrance area and other areas in need of modernizing
  - Admissions and Advising – expansion to create one-stop center that will also house financial aid offices
- Development of Rocket Property
- Welding lab for new Welding program
- Expanded teaching and learning technology in classrooms
- Repairs and remodeling of bathrooms
- Updates to stairwells
- Replace Commons floor
- Additional greenspace and grounds improvements
- Development of new academic programs, including an Apple Coding Certificate program and One-to-One teaching and learning modalities. **(S/A)**
- Updates and implementation of reorganization plan to achieve optimal staffing levels and cost savings **(O)**
- Creation of a Development Office **(S/O)**
- Strategic plan to achieve cost-savings, efficiencies, and customer-service improvements in the college bookstore and other auxiliary services. **(O)**
- Mobile Technology initiative in support of teaching and learning in the Nursing program **(S/A)**



## STRATEGIC GOAL #1

### **Make Student SUCCESS the Core Work of Morton College**

Develop multiple pathways for entry to reduce barriers to enrollment, ensure seamless student transitions (from high school to college, from non-credit to credit, from college to transfer, from college to career, from career to college), and improve student academic achievement and goal attainment. Create a learning and working environment that is sustainable, welcoming, safe, and dynamic irrespective of location (physical or virtual) that leads to improved student success and community engagement.

#### **2018-2022 Objectives:**

1. Develop a comprehensive "first-year experience" for students
2. Create an innovative learning commons and Student Success Center with tutoring services and collaborative study rooms
3. Increase Fall-to-Fall retention and graduation rates by 3% over academic year 15-16 and increase the graduation rate to 28% by AY 2021
4. Increase the number of students participating in New Student orientation by 5% over academic year 15-16
5. Fully implement and refine the academic advising caseload model
6. Develop protocols and guidelines for provision of services provided by the new social/emotional counselor position

#### **Outcomes:**

1. Create and implement a comprehensive "first-year experience" for students (incorporated as part of Strategic Enrollment Management Plan) by AY 2019
2. Completion of new Student Success center by start of Spring 2017 semester
3. Develop and implement a Strategic Enrollment Management Plan/Retention Plan by Spring 2018 and have a documented completion percentage (graduation/certification) of at least 30% by AY 2021
4. Have a documented participation rate in New Student Orientation with documented participation rate of at least 7% by AY 2020
5. Revised academic advising caseload model currently in process, full implementation scheduled for end of AY 2018
6. Hire an additional social/emotional counselor to be operating out of new Student Success Center by AY 2019

### 2018-2022 Student Success Objectives (Cont'd):

7. Improve success of students requiring remedial coursework; reduce number of students requiring remedial courses
8. Improve success rates of completers and transfer students through better communication and use of data
9. Continue to improve academic advising to increase awareness of paths to completion for students
10. Increase and improve tutoring services available to students
11. Create better opportunities for success to our adult and working students

### 2018-2022 Student Success Outcomes (Cont'd):

7. Create summer bridge programs to reduce number of students in remedial courses by AY 2020; increase the number of preparation courses for placement tests by AY 2019
8. Implement national benchmarking for improving and measuring completion rates; participate in AACC Pathways Project by AY 2019
9. Hire 2-3 additional academic advisors by AY 2021, including some who specialize in transfer process and communicating articulation agreements
10. Hire full-time credentialed tutors for the tutoring program, and implement a peer tutoring program for new student success by AY 2019
11. Create additional opportunities for late afternoon, evening, and weekend courses for those whose workload (outside the College) restricts regular M-F, 8am-5pm class participation



## STRATEGIC GOAL #2

### Strengthen Efficiencies in OPERATIONS

Adopt creative funding models and organizational practices that increase our ability to sustain and meet current and future institutional priorities. Develop a culture with systems and processes that nurture creativity and innovation, lead to continuous improvement, and reward high performance to meet the College's access and success goals.

#### 2018-2022 Objectives:

1. Make better use of data to inform decision-making and planning
2. Increase efficiencies in administrative and student processes through enhanced technology (i.e., Navigate)
3. Streamline marketing, public relations, and communications
4. Reduce costs of textbooks and educational resources
5. Improve communication between board, administration, and faculty for improved transparency

#### Outcomes:

1. Demonstrate and document better use of data to inform decision-making and planning through data collection and metrics
2. All enrollment processes migrated to fully electronic format by AY 2020; implement existing Blackboard systems for electronic transcript requests by AY 2019; implement fully automated ICCB reporting processes by AY 2020
3. Creation and implementation of Comprehensive Marketing Strategy and Communications Plan, Brand Identity Manual, and Campaign Strategies by end of AY 2018
4. Create more opportunities for students to access textbooks through e-book options
5. Create and maintain regular communiqué (i.e., MC Update) from President's office to all staff and faculty for updates on initiatives, weekly events, faculty spotlights, etc.





## STRATEGIC GOAL #3

### Develop New **ACADEMIC** Programs and Revitalize Existing Programs

Create an environment to support faculty innovation to develop distinctive curricular offerings delivered in flexible and stackable formats that meet current and future societal and workforce needs and that lead to successful student academic achievement and goal attainment. Build and maintain curricular relevance, innovation in delivery, and supportive faculty development systems in order to offer quality education and relevant programs necessary for workforce placement upon graduation.

#### 2018-2022 Objectives:

1. Create new programs in Welding Technology, Emergency Medical Technician, Medical Assistant, Culinary Arts and Hospitality, Apple Coding, and Photography
2. Increase the number of online course offerings
3. Obtain National Association of Schools of Music (NASM) accreditation for music programs
4. Create additional foreign language courses and programs
5. Increase full-time faculty members

#### Outcomes:

1. Welding Technology program launched by AY 2019; Emergency Medical Technician launched by AY 2020; Medical Assistant program launched by AY 2020; Culinary Arts and Hospitality program launched by AY 2019; Apple Coding program launched by Spring 2018
2. 20% of course offerings will be available in online or hybrid options by AY 2020 [focused on which programs, led by which departments?]
3. National Association of Schools of Music (NASM) accreditation by AY 2021? [What steps need to be taken and what programs need to be tweaked/added/eliminated to receive accreditation?]
4. Research most feasible and in-demand language courses/programs that should be offered; begin course development and prospectuses by AY 2019
5. Add 3-5 new full-time members to faculty every year beginning AY 2018



## STRATEGIC GOAL #4

### Promote Economic and Community Vitality through Dynamic PARTNERSHIPS

Strategic Goal: Promote literacy and civic responsibility by creating relationships and non-academic programs that meet the needs of our community, increase understanding of diversity and tolerance, and foster a welcoming campus climate that promotes and celebrates the vibrancy and culture of our surrounding population.

#### 2018-2022 Objectives:

1. Create and expand seamless education experiences between K-12 and the College
2. Cultivate and Develop a partnership with "One Million Degrees: The Community College Project"
3. Expand workforce development partnerships
4. Reach out to seniors within the community to engage them in lifelong learning opportunities
5. Improve relationships with government leaders at local, state, and federal levels
6. Create official academic partnership with Apple, Inc

#### Outcomes:

1. Create and improve transition between K-12 and MC by increasing presence in Morton East and Morton West high schools, document and implement as part of Strategic Enrollment Management Plan
2. Partnership with "One Million Degrees: The Community College Project" in place by AY 2021
3. Have MOU in place for 3 new workforce development partnerships in place by AY 2020
4. Continue to develop and offer outreach programs like the Fall computer class for senior citizens
5. Establish documented process to better communicate the needs of MC specifically and higher ed institutions in general to government representatives
6. Cultivate relationship with Apple to expand beyond Apple Coding program to include official participation in academic partnership program



## Maximize the Teaching and Learning Experience through Innovative and Leading Edge FACILITIES

Strategic Goal: Promote optimal learning environments by improving and updating existing facilities, reimagining existing space for more effective use, and creating new, technologically-advanced and cutting edge facilities.

### STRATEGIC GOAL #5

#### 2018-2022 Objectives:

1. Determine feasibility and develop prospectus plans for a new Health Sciences building on campus
2. Determine feasibility and develop prospectus plans for a new Career and Technology facilities on campus
3. Identify and make available additional space for student clubs to meet
4. Update current facilities with current technologies
5. Repair outdated facilities, bathrooms in existing buildings

#### Outcomes:

1. A campus committee, comprised of faculty and staff, has been formed to develop prospectus plans for a health sciences building on campus
2. Form a campus committee comprised of faculty and staff to develop prospectus plans for a health sciences building on campus
3. By AY 2019, identify and repurpose three existing spaces for student clubs to meet
4. Remodel labs, add smartboards, digital projectors, and/or large screen monitors in classrooms
5. Create and maintain a facilities maintenance request and completion tracking system by AY 2022



## Increase Giving and Financial Strength through Improved DEVELOPMENT Operations

Strategic Goal: Improve intentionality and strategic approach to sustainable development systems and processes to ensure a strong economic future for Morton College through improved giving, allowing the institution to better serve its students and fund its initiatives.

### STRATEGIC GOAL #6

#### 2018-2022 Objectives:

1. Increase evidence-based planning to support institutional effectiveness and close the loop between assessment and resource allocation
2. Increase impact of sustainable practices to enhance cost-savings
3. Foster entrepreneurial environment to generate new revenue streams through expanded community education offerings and corporate training
4. Increase financial assistance to underserved student population
5. Improve donor relationships through implementation of Donor Communications Plan
6. Apply for at least three federal, state, or private grants per academic year

#### Outcomes:

1. Improve communications between Development, Financial Aid, and Student Advisors through implementation of well-managed and shared database systems
2. Document consistent balanced budget in three consecutive fiscal years through operational cost analysis and effective cost savings adjustments
3. Develop new partnerships with local businesses that will yield consistent corporate donors and potential job opportunities for graduates
4. Increase development funds and number of sponsored scholarships available by AY 2020
5. Create and implement Donor Communications Plan by AY 2021
6. Perkins Grant (Awarded AY18), Adult Volunteer Literacy Grant (awarded AY18), Special Populations support grant from ICCB (awarded AY18); [List other grants awarded and/or currently applied for]



## ADDITIONAL CONSIDERATIONS FOR STRATEGIC PLAN UPDATES

To obtain a better picture of the status of the College, MC should periodically engage in a SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats) to better analyze certain internal and external factors that frame the planning environment and to identify key issues that should be considered in developing and updating the Strategic Plan.

The College, like most community colleges, faces strong headwinds from many different sources, including economic, public funding, demographics, accreditation/compliance, and student engagement. A few of these are summarized hereafter with related implications that should be considered as Morton College continues to develop its operational plans.

### Threats

#### Morton College Solution

#### Measurable Outcomes

<ul style="list-style-type: none"><li>The number of people in the traditional (age 18-24) student demographic is declining by 4-6% over the next decade</li></ul>	<ul style="list-style-type: none"><li>Enhance strategies to improve high school yield rates (market share) and target underserved populations</li></ul>	<ul style="list-style-type: none"><li>[List new course and program offerings with AY that demonstrate an intentional response to workforce demands]</li></ul>
<ul style="list-style-type: none"><li>Students age 24 and older are often already in the workforce and continue to seek education that they can balance with their other life commitments</li></ul>	<ul style="list-style-type: none"><li>Enhance opportunities for access by working adults (scheduling, locations, services, online options)</li></ul>	<ul style="list-style-type: none"><li>[List opportunities created to make education to adults aged 24+ more accessible]</li></ul>
<ul style="list-style-type: none"><li>Students' capacity to pay (especially double tuition for non-sponsors)</li></ul>	<ul style="list-style-type: none"><li>Increase financial aid participation</li><li>Increase scholarship sources and opportunities</li></ul>	<ul style="list-style-type: none"><li>Improvement in financial aid participation [documented]</li><li>[List new scholarships sources and participation by active students]</li></ul>
<ul style="list-style-type: none"><li>Continued poor perception of community colleges as a viable option toward a 4-year degree</li></ul>	<ul style="list-style-type: none"><li>Increase public recognition of community college value, especially for addressing workforce shortages</li></ul>	<ul style="list-style-type: none"><li>[Filed communication pieces targeted to prospectives with MC response to workforce shortages]</li></ul>
<ul style="list-style-type: none"><li>MC losing students to enrollment and transfers to other local community college options</li></ul>	<ul style="list-style-type: none"><li>Increase the current number of articulation agreements with area 4-year colleges</li></ul>	<ul style="list-style-type: none"><li>[List new articulation agreements through SP period and document a more streamlined and practical pathway for students to ensure a smooth transition into 4-year degree program]</li></ul>

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• Pursue collaborative programs to stem competition, or more aggressively show our MC competitive differentiators</li> </ul>  | <ul style="list-style-type: none"> <li>• STEM Teacher Preparation grant AY18; STEAMers Summer Camp program; [List other STEM initiatives];</li> </ul>  |
| <ul style="list-style-type: none"> <li>• Accreditor/governmental requirements: assessment, accountability for outcomes (employment and graduation)</li> </ul>  | <ul style="list-style-type: none"> <li>• [Documented improvements in data collection (both internal and external) and how it has been used to drive specific decisions]</li> </ul>   |
| <ul style="list-style-type: none"> <li>• Rapid technology change and incremental funding to support</li> <li>• Little time to research new technologies, including more emphasis and investment in mobile technologies and support structures</li> </ul> | <ul style="list-style-type: none"> <li>• Stay abreast of educational delivery changes due to technology, new instructional models, students' learning needs and preferences especially through distance education. In addition, find ways to leverage technology to enhance efficiency in service delivery and administrative processes</li> <li>• Transitioned to PeopleAdmin for online posting of new job openings and for accepting and approving of applications; [List other technological improvements in both internal and delivery systems];</li> </ul> |
| <ul style="list-style-type: none"> <li>• Flat public funding</li> </ul>  | <ul style="list-style-type: none"> <li>• [List interactions, meetings, conferences, etc in which College's interests were communicated to state and local reps and lobbyists]</li> </ul>   |

## Opportunities

## Morton College Solution

## Measurable Outcomes

<ul style="list-style-type: none"><li>Increasing public recognition of community college value, especially for addressing workforce shortages.</li></ul>	<ul style="list-style-type: none"><li>Ensure marketing campaigns and communications consistently promote the quality and value of a Morton College education</li></ul>	<ul style="list-style-type: none"><li>Morton College will realize an increased year-to-year enrollment [documented over 5-year period SP period]</li></ul>
<ul style="list-style-type: none"><li>Local employers demanding trained workforce (see attached Labor Market Data for Cook County)</li></ul>	<ul style="list-style-type: none"><li>Position Morton College as the “go to” place for well-designed, customized workforce skills delivery</li></ul>	<ul style="list-style-type: none"><li>[Documented development of new course and program offerings that coincide with workforce demands]</li></ul>
<ul style="list-style-type: none"><li>Partnerships with existing local businesses</li></ul>	<ul style="list-style-type: none"><li>Pursue and manage current relationships with intentionality to make sure outcomes are win-win</li></ul>	<ul style="list-style-type: none"><li>New Nursing Department partnership with MacNeal (AY18); [list other new partnerships]</li></ul>
<ul style="list-style-type: none"><li>Expansion of Dual Enrollment</li></ul>	<ul style="list-style-type: none"><li>Expand Dual Enrollment programs and explore/identify other potential schools beyond Morton East/West</li></ul>	<ul style="list-style-type: none"><li>[List new dual enrollment offerings and with which schools with AY implemented]</li></ul>

In order to meet the challenges of these threats and take advantage of the opportunities, Morton College must leverage its strengths and address its weaknesses, some of which include:

### **Strengths**

- New and updated facilities
- Tuition among lowest for community college options in Cook and surrounding counties
- Dual Enrollment partnerships with Morton East and Morton West high schools
- Partnerships with Chicago Area Consolidation Hub & UPS
- Growing program offerings for regional workforce demand
- Dedicated, well-qualified teaching faculty
- Strong Institutional Research staff committed to data-driven decision-making and continuous improvement
- Improvements in technology infrastructure

### **Weaknesses**

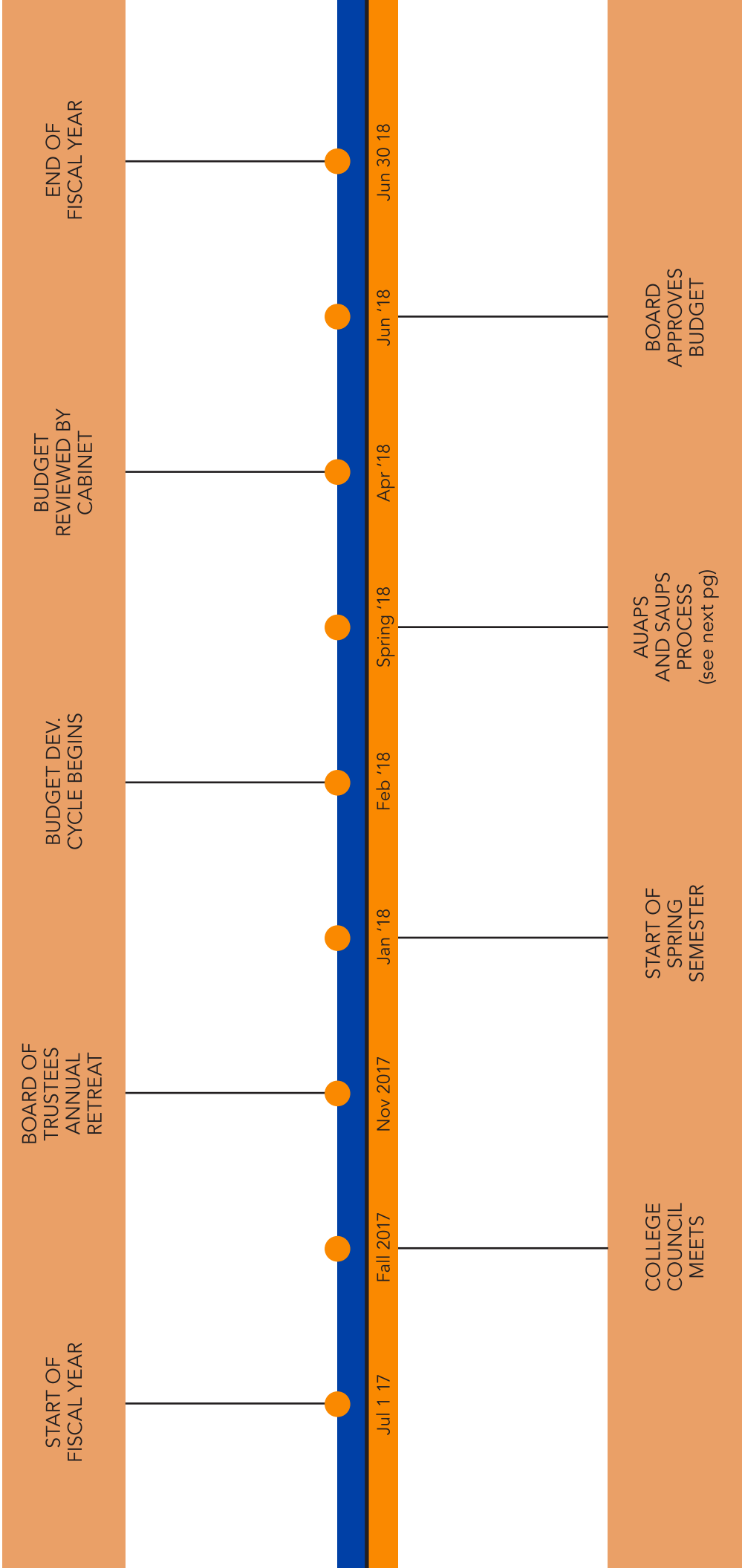
- Discontinuation in Achieving the Dream Initiative
- Most students enter college without career or academic goals or plans
- Timely implementation of ideas, bringing good concepts to scale
- Institutional planning, outcomes measurement, and accountability (per HLC standards)
- Infrastructure (technology, support systems, personnel), not yet fully in place for robust expansion of online learning
- Not yet fully leveraging capabilities of current technology
- Not fully leveraging use of data in decision-making at all levels



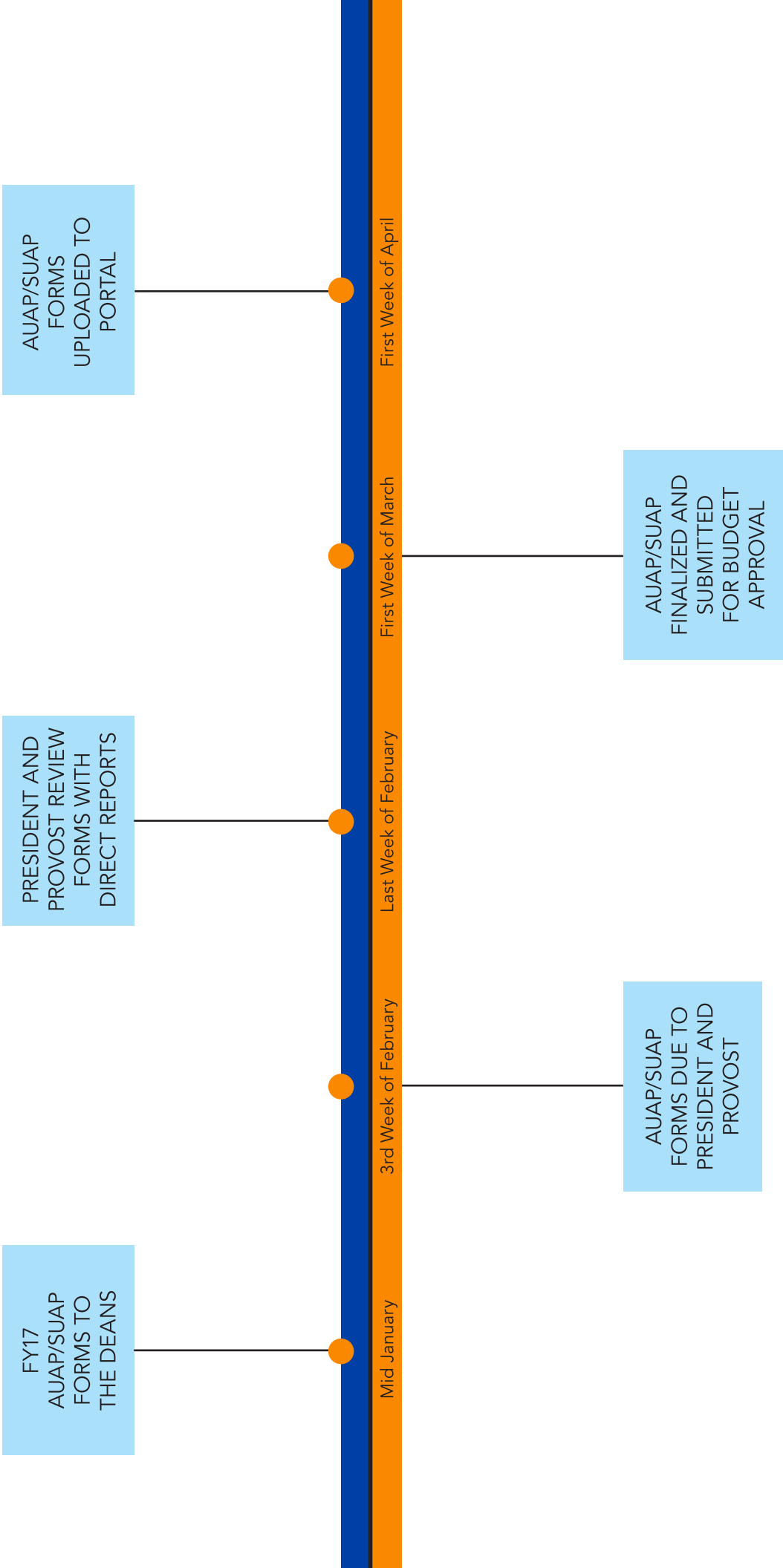
Per the 2012-2017 Strategic Plan and subsequent updates, it was recommended that Morton College evolve toward a more formal, sequenced, integrated planning process. While some systematic processes have been implemented, in order to document the process for compliance purposes, the College's planning process should involve, in rough sequence, the following steps:

- Reviewing and updating the College's Mission and Vision
- Incorporating important external factors and trends into the College's planning process
- Obtaining input into the planning process from the key external constituencies it serves (high schools, four-year colleges, employers, community, etc.)
- Incorporating recommendations from HLC self-studies and subsequent actions into the Strategic Plan
- Improving the linkage and alignment of all components of the Strategic Plan with specific plans toward how they help achieve Morton College's Mission, Goals, and Core Values
- Communicating with College constituencies about the Mission and Goals, Student Success, the theme of Student Completion, environmental threats and opportunities, and the Strategic Plan
- Conducting facilitated meetings with faculty, staff, and administrators to obtain their perspectives on key strategic issues
- Integrating widespread efforts on significant strategic initiatives already underway into the Strategic Plan (Completion Plan, Strategic Enrollment Management Plan, Strategic Plans for Initiatives, etc.)
- Defining the strategic outcomes, including processes and measurables that will be used to monitor progress
- Incorporating the implementation of specific Strategic Plan initiatives into the budgeting process
- Obtaining feedback on the draft from key faculty and stakeholders
- Completing the Strategic Plan draft
- Obtaining approval of the Strategic Plan by the Board of Trustees
- Completing the annual goals, plans, and budgets within the framework of the Strategic Plan
- Updating the Strategic Plan quarterly with progress made toward outcomes
- Reviewing the updates and status of the Strategic Plan annually by the Board of Trustees

STRATEGIC PLANNING TIMELINE



# AUAP AND SUAP TIMELINE









**MORTON COLLEGE**

*Imagine the possibilities.*

Morton College  
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**APPENDIX B**  
**STRATEGIC ENROLLMENT MANAGEMENT PLAN**  
([p8](#))



**MORTON COLLEGE**

*Imagine the possibilities.*

## Strategic Enrollment Management Plan Academic Years 2019 to 2021

September 2017 Draft

College's mission is "to enhance the quality of life of our diverse community through exemplary teaching and learning opportunities, community service, and life-long learning by providing access to quality college education to our students and to our community. This three-year Strategic Enrollment Management Plan (SEMP) is created and promulgated by the Board of Trustees, carrying out the College's Vision-Goal Statement: "By 2022 Morton College will increase fall-to-fall full-time student persistence rates to 80%" (pending Board approval).

The Strategic Enrollment Management Planning Group will be responsible for reviewing Morton's institutional data, Morton's data on demographic projections, District 527 residents' educational attainment, 2022 enrollment projections, and labor market forecasts. This data will provide the necessary baseline for the preliminary enrollment targets, target populations, strategic management goals.

The Strategic Enrollment Management Planning Group should consist of Registrar, the Director of Student Development, the Director of Student Activities, the Director of Financial Aid, a Vice President of Student Affairs, selected Student Advisors, an Enrollment Specialist, and other staff representatives as deemed appropriate.

The Guiding Principles serve as the foundation of this enrollment management plan and are fully aligned with the vision, mission, and values of the College. These guiding principles are the implementation of the SEMP as it represents the commitment we make to students at Morton:

1. We will facilitate student learning and success through a commitment to provide a balanced combination of academic programs, course scheduling, advising, and student services aligned with the College's Strategic plan

2. We will share a shared responsibility of administration, staff, and faculty across the recruitment, enrollment, retention, and completion of a diverse student population

3. We will include a focus on workforce development in the community

4. We will include a focus on building relationships with alumni and the local community

5. We will ensure the Guiding Principles, the planning group believes that enrollment management planning is most effective when it includes the following best practices:

6. We will ensure integrity that leads to student success, such as balanced and relevant program and course offerings, diverse modes of delivery, improved advising and counseling, and a data-driven, evidence-based system that is data driven to reflect the needs of our student population

7. We will ensure focused processes that are models for facilitating student satisfaction and student learning

8. We will ensure a comprehensive plan that promotes a culture of ownership, seamless delivery, and integrates and aligns all student support services

9. We will ensure enrollment management planning and regular reviews and updates



Current Situation: Chicago area community colleges have been experiencing declining enrollments over the last five years due to a decline in high school graduates and in Fall 2012 to Fall 2015, Morton experienced a decline in enrollment but bounced back with a notable enrollment surge in AY15-16.

Graduation rates & Transfer-out rates

Graduation rate based on cohorts of students who completed their program within 150% of normal time to completion

		2011-2012			2012-2013			2013-2014			2014-2015			2015-2016		
	Revised cohort (Cohort Year 2008)	2011-2012		Revised cohort (Cohort Year 2009)	2012-2013		Revised cohort (Cohort Year 2010)	2013-2014		Revised cohort (Cohort Year 2011)	2014-2015		Revised cohort (Cohort Year 2012)	2015-2016		
		Graduation rate	Transfer-out rate		Graduation rate	Transfer-out rate		Graduation rate	Transfer-out rate		Graduation rate	Transfer-out rate		Graduation rate	Transfer-out rate	
Total	258	20	21	251	23	18	246	15	22	163	13	23	272	25	19	

Source: IPEDS Graduation & Transfer-out Rates, FY 12-16

Therefore, we believe that enrollment growth can be strategically influenced by internal actions when these actions are aligned with a Strategic Enrollment Management Plan that uses marketing, scheduling, staffing, budgeting, etc., in an intentional, strategic manner to enable us to meet our enrollment targets.

Enrollment planning process enables Morton faculty and staff to create action plans that turn our goals for the future into reality. Through the planning process we can

data-driven decisions about growth

clear lines of responsibility for different aspects of the growth process

more accurate and clear budgeting process

the budget, scheduling, staffing, and marketing processes

clear objectives for those responsible and accountable for their success

long-range planning for programs, initiatives, etc.

multi-year financial models

available resources to work toward a common goal

Student Learning: The purpose of Morton College's Strategic Enrollment Plan is to improve student learning performance by:

improving course/class completion rates

improving successful student progress to degree or certificate completion or transfer to four-year institution

improving semester-to-semester retention rates

improving graduation rates over three successive years

Enrollment Management Plan focuses on the four major goals of the student enrollment lifespan, which are:

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### **Enrollment Management Goals:**

to increase student retention and graduation rates as stated in Morton's Strategic Plan

enrollment in credit and non-credit courses and programs. At the end of three years, the goal is to reach an increase of approximately 2-3% over Fall-to-Fall and Spring

ent

the changing demographics and economic state of the region

a clear, cohesive, and comprehensive onboarding process for new students that will provide them with a clear plan for graduation or transfer process to 4-year colleges  
small inter-departmental Enrollment Management Council. The Council will be charged with the annual assessment of the implementation of this plan and to revise enrollment targets when necessary

Enrollment Management Council will monitor and share with the President and Executive Team on the updated progress

### **Assessment:**

Enrollment Management Council and the administration will develop a set of enrollment management dashboard indicators by the end of April 2018.

Enrollment Management Council will provide quarterly assessment of the SEMP and report to administration.

Enrollment Management Council will identify and make necessary adjustments to processes and practices before the next registration cycle begins.

Enrollment Management Council will be conducted by the administration and Enrollment Management Council to assess the progress toward accomplishing the overarching enrollment management goals and make necessary changes to accomplish these goals.

### **Enrollment Targets Assumptions Used for Targets:**

Enrollment Management Council assumptions were developed based on the Cook County demographic projections, County residents' education attainment data, high school graduate projections, national college enrollment, and the internal resource capacities.

Enrollment Management Council will increase in the total headcount from the previous Fall semester

Enrollment Management Council will increase 2% in the total headcount from the previous Spring semester

Enrollment Management Council will increase – 2% in the total headcount from the previous Summer term

### **Strategic Goals and Objectives:**

Enrollment Management Council outcomes of the Strategic Enrollment Management Plan are tied to Goals and Objectives of the Morton College Strategic Plan, the SEMP will follow a similar format to the Strategic Enrollment Management Plan for ease and efficiency of translation between the documents. For each Goal of the SEMP (Recruiting, Enrollment, Retention, Completion), specific objectives are identified, and strategies, and individuals (from administration, staff, and faculty) who will be accountable for overseeing the implementation and success of each objective.

Enrollment Management Council may be many areas where improvement is necessary, the objectives laid out in the SEMP must be simple, practical, and achievable if they are to succeed. The impact of the SEMP on enrollment development and implementation of the SEMP will be far more evident if we focus on simple things that we can do better rather than pursue lofty goals that are unrealistic. Enrollment Management Council will demonstrate all involved in the process.

## OBJECTIVES AND STRATEGIES - RECRUITING

ALL	OBJECTIVES	TARGET GROUP	STRATEGY	ACCOUNTABILITY
<b>RECRUITING</b> If contact ication mission ollege	<ol style="list-style-type: none"> <li>1. Increase overall inquiries</li> <li>2. Improve communication with prospectives</li> <li>3. Increase conversions from inquiries to applications</li> <li>4. Expand Dual Credit and Dual Enrollment with local high schools</li> <li>5. Participate in Community College Survey of Student Engagement (CCSSE) as offered</li> <li>6. Enhance technology platform for Student Advising</li> </ol>	<ol style="list-style-type: none"> <li>1. High school seniors Recent high school graduates Individuals enrolled in GED prog</li> <li>2. All inquiries &gt; prospectives</li> <li>3. All inquiries &gt; prospectives</li> <li>4. Morton East and Morton West</li> <li>5. (Related to current students)</li> <li>6. All inquiries &gt; prospectives</li> </ol>	<ol style="list-style-type: none"> <li>1. Develop and implement simple digital recruiting strategy (<i>Appendix A</i>)</li> <li>2,3. Develop and implement simple communication plan for Admissions (<i>Appendix B</i>)</li> <li>4. Increase Dual Credit and Dual Enrollment offerings by 2 programs per year</li> <li>5. More intentionally use data acquired from CCSSE to find ways to improve engagement</li> <li>6. Implement technology platform for Student Advising (i.e., <i>Navigate</i>)</li> </ol>	<ol style="list-style-type: none"> <li>1. Registrar</li> <li>2,3. Registrar</li> <li>4. Registrar</li> <li>5. Registrar</li> <li>6. Registrar Student Advising</li> </ol>

## OBJECTIVES AND STRATEGIES - ENROLLMENT

GOAL	OBJECTIVES	TARGET GROUP	STRATEGY	ACCOUNTABILITY
<b>ENROLLMENT</b> Transition into MC Enrollment Completion of first	1. Increase conversion rate of applicants to registered students	1. All applicants	1. Develop and implement simple digital recruiting strategy ( <i>Appendix A</i> )	1. Registrar
	2. Create “success plan” for every new student	2. All new students	2. Advisors schedule meetings with every new student assigned to them within first 2 weeks of semester to review academic goals and create clear path to completion of degree, certificate, or transfer to 4-yr	2. Student Advisors
	3. Complete financial aid applications for all new students one week prior to beginning of first semester	3. All new students	3. Focus on clear communication between financial aid dept and each new student to identify financial aid needs and options	3. Director of Financial
	4. Increase participation in New Student Orientation	4. All new students	4. Personal phone call from advisor to new students to encourage participation in New Student Or	4. Student Advisors
	5. Integrate all new students into Morton College culture; establish a sense of community with new students through intentional communication, academic and social activities	5. All new students	5. Create intentional stream of communication within first month of semester <ul style="list-style-type: none"> <li>• Welcome communication from department chairs or programs coordinators to their new students</li> <li>• Follow up phone calls or coffee appts by advisors to students to see how first weeks are going</li> <li>• Create and host new student activities, ie. social “finger food” drop-ins, Student Success Center open houses, etc.</li> </ul>	5. Registrar Student Advisors Director of Student D



## OBJECTIVES AND STRATEGIES - RETENTION

GENERAL	OBJECTIVES	TARGET GROUP	STRATEGY	ACCOUNTABILITY
<b>RETENTION</b> Increase student retention at MC Increase student satisfaction with semester Increase student satisfaction with academic experience Increase student satisfaction with advising and counseling Enhance technology platform for Student Advising	1. Increase student retention by 2-3% over Fall-to-Fall and Spring-to-Spring enrollment	1. All currently enrolled students	1. Improve registration process: <ul style="list-style-type: none"> <li>• Increase number of continuing students who register for the following semester prior to the conclusion of a semester through multiple communications and outreach</li> <li>• Streamline registration process for continuing students</li> </ul>	1. Student Advisors
	2. Increase student satisfaction with Morton College	2. All currently enrolled students	2. Enhance co-curricular and extra-curricular activities to strengthen students' engagement with Morton	2. Student Activities Student Development Administration
	3. Increase student satisfaction with academic experience	3. All currently enrolled students	3. Implement simple classroom processes: <ul style="list-style-type: none"> <li>• When a student is absent, professor asks classmates if any knows where student is</li> <li>• Take attendance and follow up with students after 2nd class absence</li> </ul>	3. Classroom professors
	4. Increase student satisfaction with advising and counseling	4. All currently enrolled students	4. Ensure at least, one face-to-face contact with advisor or counselor to review progress of each student's Success Plan	4. Student Advisors
	5. Enhance technology platform for Student Advising	5. All currently enrolled students	5. Implement technology platform for Student Advising (i.e., <i>Navigate</i> )	5. Registrar Student Advisors

## OBJECTIVES AND STRATEGIES - RETENTION (CONTINUED)

ALL	OBJECTIVES	TARGET GROUP	STRATEGY	ACCOUNTABILITY
<p>Retention at MC semester need goals</p>	6. Increase/promote need-based financial aid opportunities to reduce the gap	6. All currently enrolled students	<p>6. Improve Financial Aid dept awareness and communication of financial gaps</p> <ul style="list-style-type: none"> <li>• Work closely with the Morton Foundation to establish a continuously-supported pool of emergency funds that is managed and distributed by the FAD</li> <li>• Maintain regular communication with students re: any changing financial aid status which may jeopardize students' ability to continue</li> </ul>	6. Director of Financial Aid
	7. Increase number of student completions	7. All currently enrolled students	7. Develop an "operational" check list for enhancing registration, advising/counseling, and process for handling over a cohort of students over to the Completion Team	7. Student Advisors
	8. Improve opportunities for non-traditional students (older students, working students)	8. Older students Working students	8. Conduct an in-depth analysis of class schedule to determine whether courses and programs offered accommodate scheduling demands of working students	8. Administration Faculty
	9. Bolster tutoring services available through College	9. Students in academic jeopardy	9. Hire full-time credentialed tutors for the tutoring program and implement a peer tutoring program for new student success	9. Administration Faculty

OBJECTIVES AND STRATEGIES - COMPLETION

PLAN	OBJECTIVES	TARGET GROUP	STRATEGY	ACCOUNTABILITY
ACTION  s for als ificate, yr school)	1. Increase number of students who graduate	1. All currently enrolled students in degree or certificate programs	1. Student Success Initiatives: <ul style="list-style-type: none"><li>• Conduct a comprehensive academic progress evaluation of students with 45+ credits to assess whether each student is on track and has a clear path to completing their program at Morton</li><li>• Ensure at least, one face-to-face contact with advisor or counselor to review progress of each student's Success Plan</li></ul>	1. Registrar Director of Student Development
	2. Increase number of students who transfer to 4-year college	2. All currently enrolled students intending to transfer to 4-yr college	2. Improve transfer process: <ul style="list-style-type: none"><li>• Develop a documented, streamlined, and practical pathway for transfer students to give them confidence in knowing that they are being provided with the most accurate information to ensure a smooth transition into a four-year bachelors degree program</li><li>• Continuous face-to-face meetings with advisor or counselor every semester to successful completion of each student's Success Plan</li></ul>	2. Transfer Advisors

## What gets in the way of incoming students' strong motivation to complete a degree?



# 95%

of today's entering freshmen report being "strongly dedicated to finishing college," yet only **58%** finish at four-year private institutions, only **37%** finish at four-year public institutions, and only **22%** finish at two-year public institutions.

SOURCE: National Freshman Motivation to Complete Report (Ruffalo Noel Levitz, 2017)



s obvious: By and large, college students are not completing their educational goals; and for two-year colleges, the statistics are even more disturbing. While the statistics are optimistic and pessimist will agree that there is no way to go but up. Success will be slow and measurable over years, not semesters. Expectations must be realistic. The student faced with a seemingly insurmountable task, it's best to start small. Some of the objectives in this strategic plan are very simple. Taking attendance, for example, is something that is a given. But rather than just passing around the sign-in sheet or scanning student IDs at the door, professors could perhaps ask the class if anyone knows where an absent student (his or her first name) is this morning. Word will probably get back to the absent student, who will probably be surprised that their absence has not gone unnoticed. The student in class may also be impressed by such simple things as a professor knowing his or her students' names and noticing their absence.

It is not as if this is insignificant, but it is just one among countless examples of how Morton College can improve its "personal touch," which is what is so desperately needed by students. If students understand that others care about their success, it becomes harder to walk away.

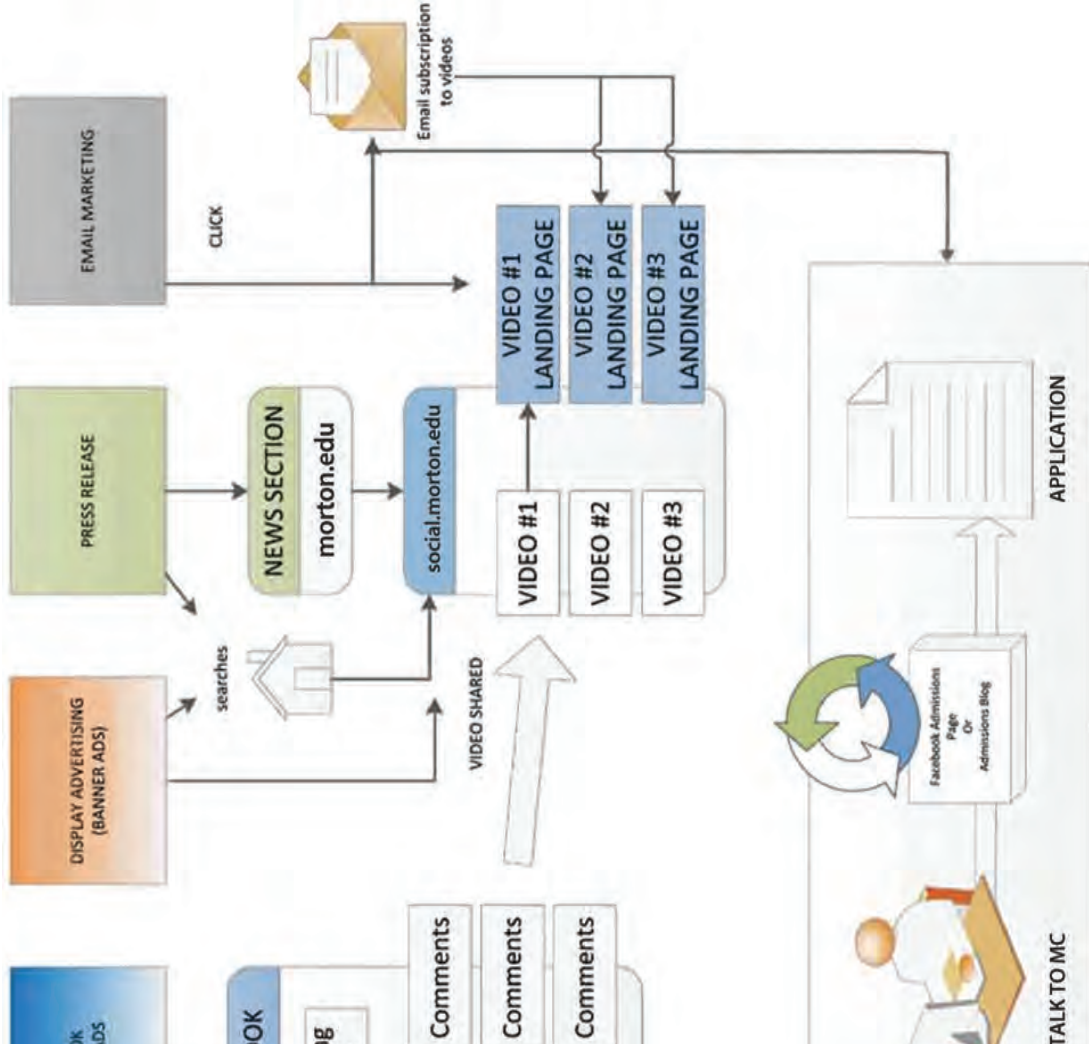
Students will depend more heavily upon consistent execution and follow through. It is relatively simple to create a student communications plan that outlines intentional communication with the college and prospective and enrolled students from recruiting through completion (Appendix C). It is a far greater challenge, however, to make sure that the plan is carried out.

The Student Management Plan is worth nothing more than the paper it's printed on unless those responsible for its implementation feel ownership in the process and are invested in its success. Every member of the college, from administrators to adjuncts, has a role to play. Those responsible for overseeing major components will serve on the Enrollment Planning Group, which should meet regularly not merely for the sake of going through the motions but for evaluating the outcomes, discussing the challenges, and developing solutions.

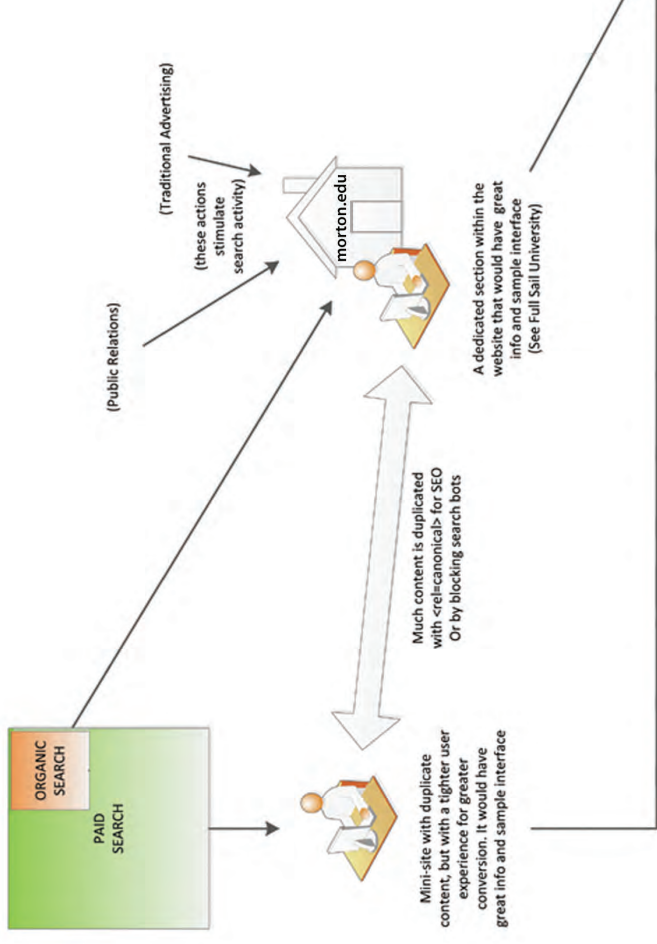
Morton College already uses the services of Blackboard for its Learning Management System, so it might prove a worthwhile investment of time and resources to research and implement the board's other services modules, such as Engagement Campaigns, Retention Solutions, and Student Life Cycle Analytics.

# APPENDIX A - SIMPLE DIGITAL RECRUITING STRATEGIES

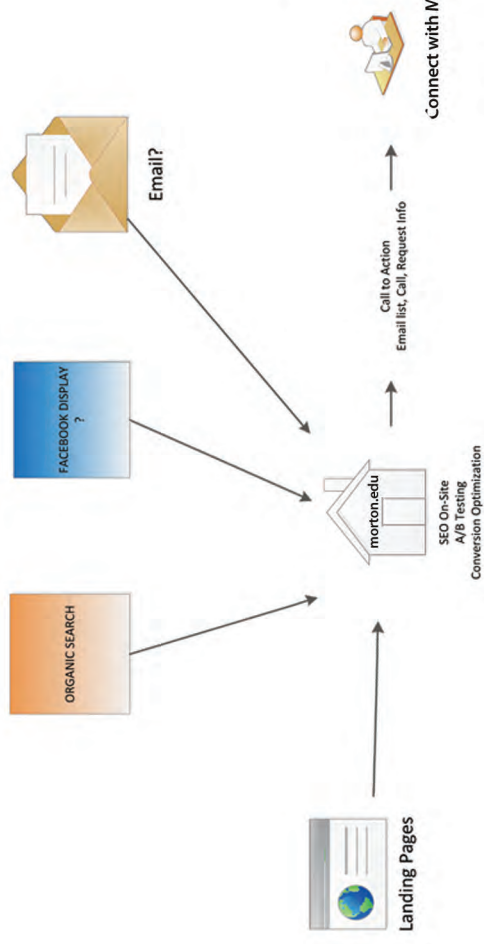
## ULTI-TIERED STRATEGY



## SAMPLE PAID SEARCH STRATEGY



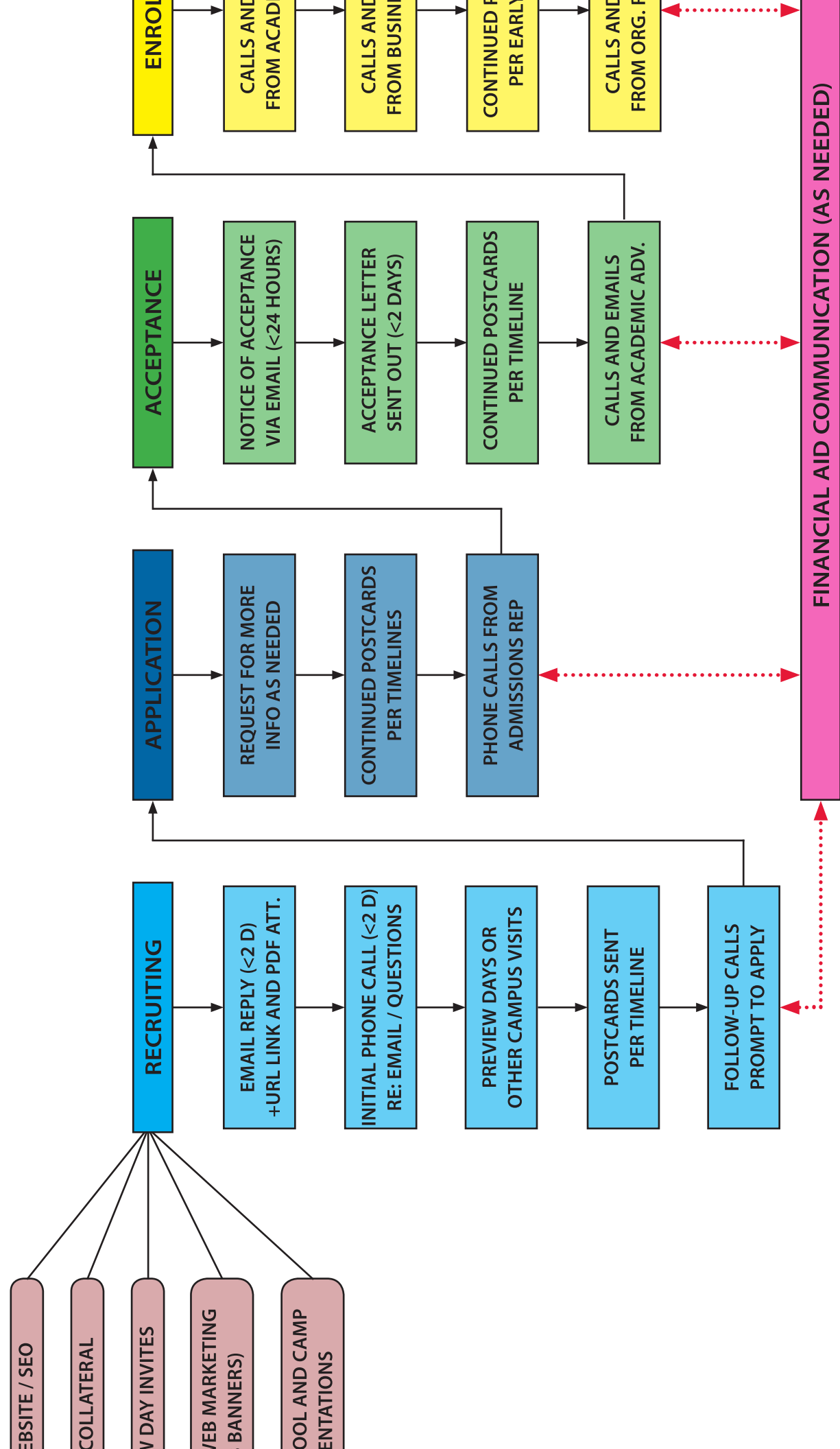
## SAMPLE ORGANIC STRATEGY



APPENDIX B - SAMPLE RECRUITING & ADMISSIONS PLAN

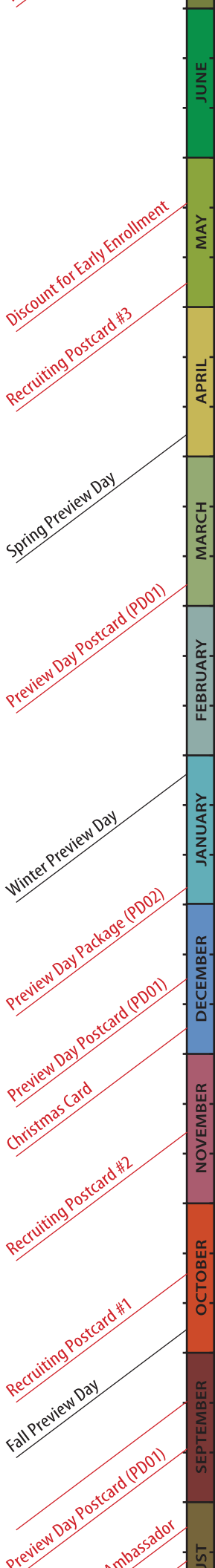
MARKETING  
COMPONENTS

(interest and call to  
express interest)

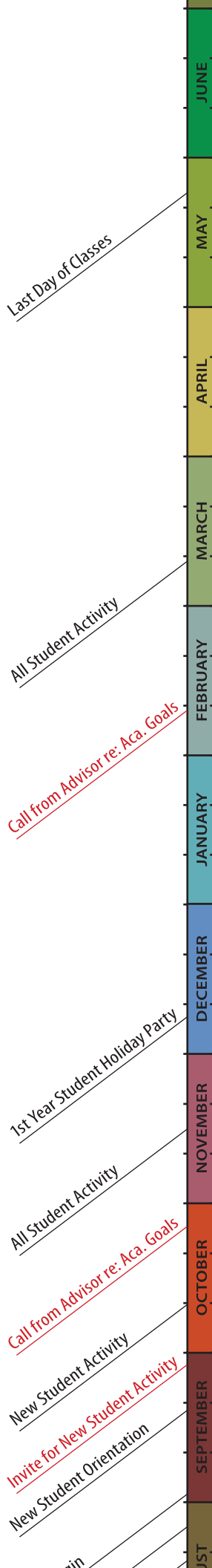


APPENDIX C - SAMPLE COMMUNICATIONS PLAN - RECRUITING THROUGH ENROLLMENT

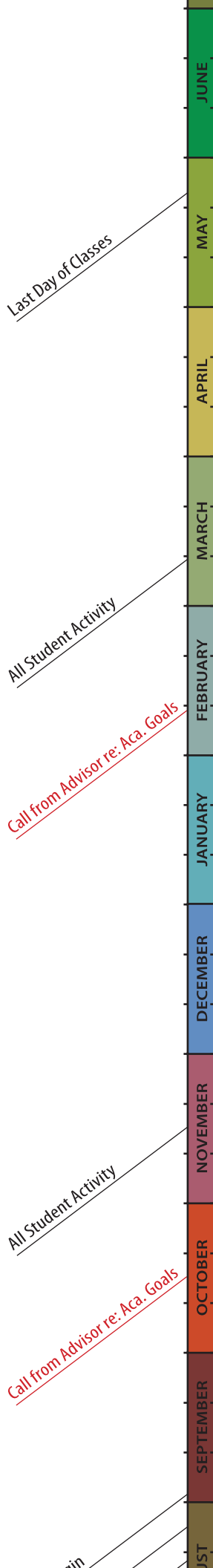
SENIOR YEAR



ONE



TWO





## APPENDIX D - INTERNAL AND EXTERNAL SOURCES

### Examined:

College five-year enrollment trends of Fall and Spring semesters  
enrollment trends of Summer sessions  
Estimated Enrollment by Registration Status  
Initiation Activity Reports  
Overall retention data  
enrollment trends (by Program)  
retention and graduation trends (by Program)  
ion Rates, 2012-2016  
General Education Courses  
College 5-Year Strategic Plan, 2012-2017  
College Strategic Plan Update, 2017-2018  
College Enrollment Projections, 2012-2030 (*Voorhees Group LLC, March 2012*)  
College 2012-2017 Outcomes Analysis

### Examined:

arket Data, Cook County (Cook Associates, 2016)  
Freshman Motivation to Complete, College Report (Ruffalo Noel Levitz, 2017)  
Student Marketing Effective Practices, College Report (Ruffalo Noel Levitz, 2017)  
Implement a Cross Functional Approach to Enrollment Management, Webinar, (Ruffalo Noel Levitz, 2017)  
Retention Indicators: Benchmarks for First-Year, Second-Year, and Transfer Students, College Report (Ruffalo Noel Levitz, 2017)  
Practices for Student Success, Retention, and Completion, College Report (Ruffalo Noel Levitz, 2017)

**APPENDIX C**  
**PRESIDENT'S RESPONSE TO PERFORMANCE OBJECTIVES**  
([p8](#))

Following is my complete response to the performance objectives approved by the Board, July 20, 2017.

**Objective #1 – Demonstrate leadership in fundraising major gifts for Morton, as evaluated by the Board.**

- |            |  |
|------------|--|
| Action 1.1 | Establish and staff (minimum 1.5 FTE) a Development Office for the College to coordinate and implement a cohesive and sustainable comprehensive development plan focused on short and long-term fundraising objectives that would support scholarships and capital projects through: <ul style="list-style-type: none"><li>• Alumni Relations</li><li>• Special Events</li><li>• Annual Fundraising</li><li>• Major Gifts</li><li>• Planned Gifts</li><li>• Corporate Sponsorships</li></ul> |
| Action 1.2 | Extend the food services contract to continue capital investment in the Kitchen, Commons and Theatre facilities.   |
| Action 1.3 | Privatize the management and operations of the campus bookstore to secure a significant initial capital investment in the facility.  |
| Action 1.4 | Review and confirm priorities in the Board approved, 9.28.16, Master Plan  |
| Action 1.5 | Organize a “Rocket-Property” focus group to present prioritized recommendations for property development to the Board.   |

**Objective #2: Regular calls to each Trustee of the Board prior to each monthly Board meeting to discuss the upcoming agenda.**

- |            |   |
|------------|---|
| Action 2.1 | Following the monthly BoardBook review meeting with the Board Chair and legal counsel, the final draft of the Board meeting agenda will be distributed to each Trustee followed by a phone conference to review the agenda. |
|------------|---|

**Objective #3: Increase transparency by including all stakeholders when providing updates to the Board, including, but not limited to the Business Office and Faculty Union President.**

- |            |  |
|------------|--|
| Action 3.1 | Excepting confidential information, all communication distributed to the Board will be provided to Administration and the College Council.   |
| Action 3.2 | At the request of Michele Mohr, Full-Time Faculty Union President, to join the Cabinet, the following positions have been added to the Cabinet. <ul style="list-style-type: none"><li>• Faculty Assembly President, Steve Ginley</li><li>• Adjunct Faculty Union President, Marilyn Craig</li><li>• Classified Staff Union President, Eric Porod</li><li>• Faculty Union President, Michele Mohr</li></ul> |

Action 3.3 MC Update

**Objective #4: Develop strategic plan for Board review, with consideration given to budget.**

Action 4.1 Morton College 2022 Moving Forward 2018-2022 Strategic Plan (See Attachment)

**Objective #5: Develop an enrollment plan to increase student enrollment by 2%. The enrollment plan shall be specifically targeted to enrollment of underserved communities.**

Action 5.1 Strategic Enrollment Management Plan Academic Years 2019-2021 (See Attachment)

**Objective #6: Develop a fundraising plan for the Friends of Morton Foundation that includes the President having a substantive role in the fundraising plan and fundraising for the Friends of Morton Foundation.**

Action 6.1 Establish and staff (minimum 1.5 FTE) a Development Office for the College to coordinate and implement a cohesive and sustainable comprehensive development plan focused on short and long-term fundraising objectives that would support scholarships and capital projects through:

- Alumni Relations
- Special Events
- Annual Fundraising
- Major Gifts
- Planned Gifts
- Corporate Sponsorships

Action 6.2 Extend the food services contract to continue capital investment in the Kitchen, Commons and Theatre facilities.

Action 6.3 Privatize the management and operations of the campus bookstore to secure a significant initial capital investment in the facility.

Action 6.4 Review and confirm priorities in the Board approved, 9.28.16, Master Plan.

Action 6.5 Organize a “Rocket-Property” focus group to present prioritized recommendations for property development to the Board.

**Objective #7: Develop plan to improve full-time faculty morale which shall result in an increase in Morton’s Personal Assessment of the College Environment (“PACE”) score from the last PACE survey conducted in 2015.**

Action 7.1 College Council

Action 7.2 MC Update

Action 7.3 At the request of Michele Mohr, Full-Time Faculty Union President, to join the Cabinet, the following positions have been added to the Cabinet.



- Faculty Assembly President, Steve Ginley
  - Adjunct Faculty Union President, Marilyn Craig
  - Classified Staff Union President, Eric Porod
  - Faculty Union President, Michele Mohr
- Action 7.4      CommUNITY Group
- Action 7.5      Expand employee engagement opportunities
- Town Hall Meetings facilitated by Human Resources
  - Provost Coffee
  - Welcome Week
  - Annual Holiday Party
  - Staff Nomination Ceremony
  - New Employee Orientation Luncheon
  - Bring Your Son/Daughter to Work Day
  - Employee Appreciation Day
  - Semester Faculty Luncheon
  - Community Outreach
  - College Fairs
  - Community festivals
  - Community parades
- Action 7.6      Increased Professional Development Fund for Faculty from \$30,000 to \$50,000 for FY18.

**Objective #8: Finalize internal Communication Plan, which shall include a substantive role for the President. The plan shall also specifically include a process that facilitates and fosters better communication by the President with the Board.**

- Action 8.1      Established and staffed (1.0 FTE) a Public Relations and Community Outreach Office for the purpose of promoting the vision (pending Board approval), mission and core values of the College, and foster a culture of transparent communication in the College Community.
- Action 8.2      Conducted a culture, climate needs assessment.
- Action 8.3      Eliminated the Marketing, Graphic Design Department.
- Action 8.4      Review and determination of school colors and mascot.
- Action 8.5      Developed branding guide (pending).
- Action 8.6      Reviewed and revised internal and external communication procedures to ensure strict adherence to the stated purpose.
- Action 8.7      Utilize all digital and print communications platforms.
- Social Media

- Newspaper
  - Radio
  - TV
  - Print marketing
  - Press releases
  - Media alerts
  - Tangible marketing materials
- Action 8.8      Expand College Community engagement opportunities
- College Council
  - Cabinet
  - Student Advisory to the President
  - MC Update
  - CommUNITY Committee
  - Town Hall Meetings facilitated by Human Resources
  - Provost Coffee
  - Welcome Week
  - Annual Holiday Party
  - Staff Nomination Ceremony
  - New Employee Orientation Luncheon
  - Bring Your Son/Daughter to Work Day
  - Employee Appreciation Day
  - Semester Faculty Luncheon
  - College Fairs
  - Community festivals
  - Community parades
- Action 8.9      Utilize a full service printing company for any additional graphic design requests not included in the branding guide.
- Action 8.10      Assign the procurement of all advertising projects to Public Relations and Community Outreach Director.
- Action 8.11      Review rebranding proposal.
- Action 8.12      Promote community use of campus facilities.

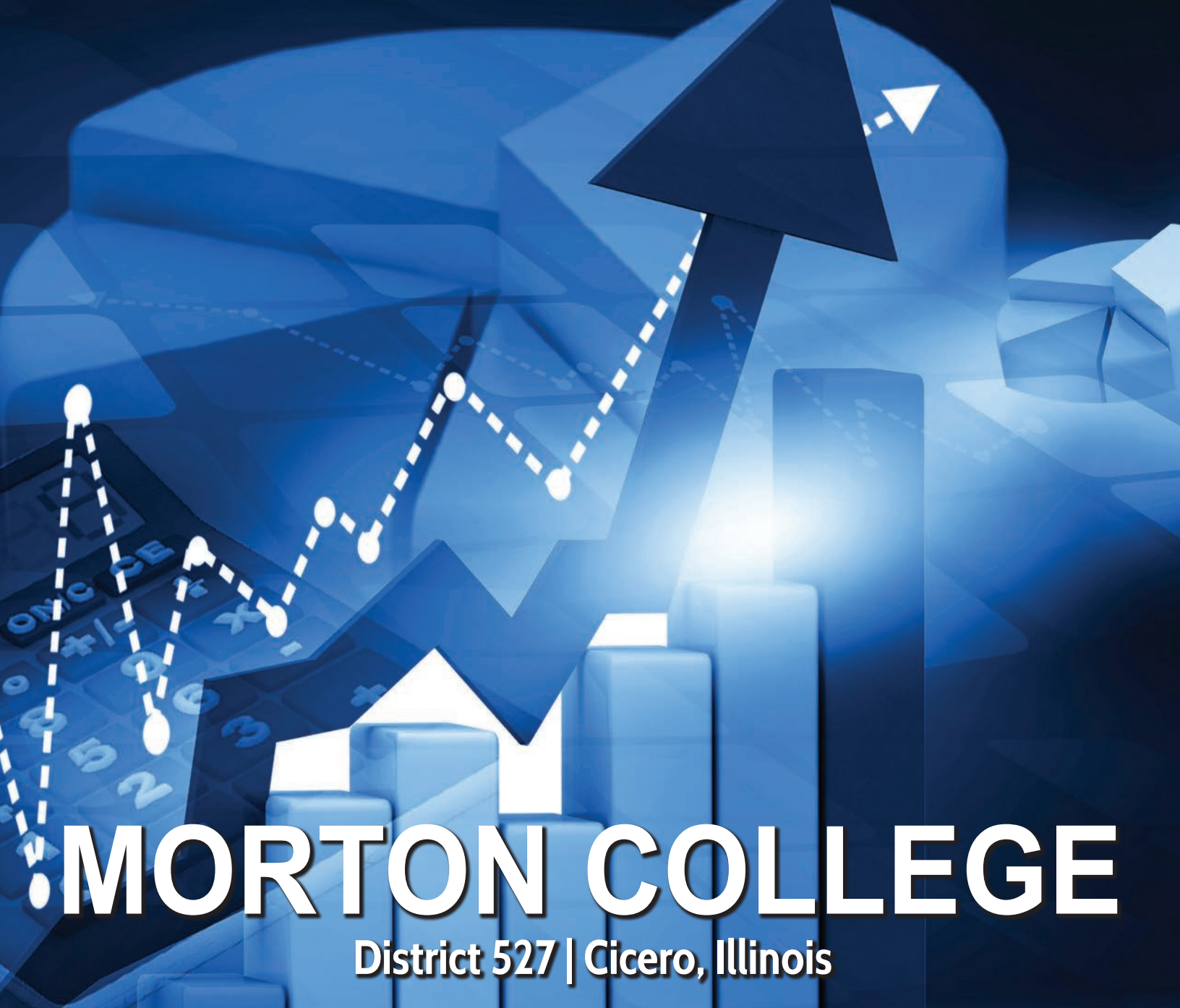
**Objective #9 – Maintain transparency in Morton’s procurement process by following the Illinois Community College Act and Morton Board Policy and maintain evidence of the same.**

- Action 9.1      Frank Marzullo, Executive Director of Operations, has assumed responsibility for vendor relations and contract management effective July 1, 2017.

Action 9.2      Mireya Perez, CFO and Director of Business Services, and Anthony Ray, Executive Director of Human Resources/Ombudsman, will review and recommend appropriate staffing for the Business Office to ensure that adequate time and resources are available to monitor all internal controls.

**APPENDIX D**  
**AUDITOR'S FULL REPORT**  
([p24](#))





# MORTON COLLEGE

District 527 | Cicero, Illinois



**MORTON COLLEGE**

**Comprehensive Annual Financial Report**  
Fiscal Year Ended June 30, 2017

**Morton College, Community College District 527**  
**Comprehensive Annual Financial Report**  
**June 30, 2017 and 2016**

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**Comprehensive Annual Financial Report**  
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# INTRODUCTORY SECTION



**MORTON COLLEGE**

**Comprehensive Annual Financial Report**  
Fiscal Year Ended June 30, 2017

# Morton College, Community College District No. 527

October 16, 2017

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, 2017, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests 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. Develop new programs and strengthen existing programs to respond to projected economic trends.
3. Promote the health and economic vitality of the community through dynamic partnerships, coalitions and collaboration.
4. Build on relationships with school districts to create a seamless education experience in Morton College's service area.
5. Expand program delivery options, including the use of instructional technology in student learning.
6. Foster an entrepreneurial environment to create new revenue sources and operational efficiencies.
7. Make better use of existing data and information and create new actionable information to support College operations and strategic planning.
8. Expand professional growth opportunities for faculty and staff to cultivate an environment of continuous quality improvement.

## 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:

**Student Enrollment Headcount**  
**Fiscal Year**

PROGRAM TYPE	<u>Fiscal Year</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Transfer Program	1,957	1,894	1,885	1,936	2,052
Career Programs	2,023	1,989	1,622	1,554	1,674
Liberal Studies	538	532	439	454	467
Course Enrollees	966	930	1,456	1,682	1,976
Adult Education/ESL	<u>1,164</u>	<u>1,597</u>	<u>1,714</u>	<u>1,883</u>	<u>1,814</u>
Total	<u>6,648</u>	<u>6,942</u>	<u>7,116</u>	<u>7,509</u>	<u>7,983</u>
Total FTE	<u>2,716</u>	<u>2,996</u>	<u>3,009</u>	<u>3,114</u>	<u>3,229</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.

<u>FUND GROUP</u>	<u>FUND</u>
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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Assessed valuation (in millions)	<u>Legal Limit</u>	<u>1,442</u>	<u>1,393</u>	<u>1,434</u>	<u>1,538</u>	<u>1,641</u>
<b>Tax Rates</b>						
Education Fund	0.7500	0.4860	0.4999	0.4711	0.4226	0.3866
Operation and Maintenance Fund	0.1000	0.0926	0.1000	0.1000	0.1000	0.1000
Operation and Maintenance Fund (restricted)	0.0500				-	
Bond and interest	-	0.0448	0.0463	0.0448	0.0413	0.0273
Life Safety Fund	0.0500					
Liability Insurance Fund	-	0.0370	0.0373	0.0399	0.0321	0.0263
Social Security Fund	-	0.0150	0.0149	0.0145	0.0115	0.0105
Audit Fund	<u>0.0050</u>	<u>0.0046</u>	<u>0.0048</u>	<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>
Total	<u>0.9550</u>	<u>0.6800</u>	<u>0.7032</u>	<u>0.6753</u>	<u>0.6125</u>	<u>0.5557</u>

The assessed value of taxable property for 2016, for taxes collectible in 2017, is \$1,442,272,976.

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

For FY2017, the state approved the “Stopgap” budget, a six month budget with appropriations of \$2.8M for the Base Operating and Equalization Grants. In July 2017, SB6 was passed with allocations of \$2.8M in supplemental funding for FY2017. Funding for FY2018 was also allocated.

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

## DEBT ADMINISTRATION

The College has two General Obligation Bond series outstanding for projects. As of June 30, 2017, \$3,455,000 was outstanding and during fiscal year ended June 30, 2017, \$440,000 in principal was retired. See Note 4.

## 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, 2016. 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 auditors’ 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, 2017

## **BOARD OF TRUSTEES**

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

## **ADMINISTRATION**

Dr. Stanley Fields, President

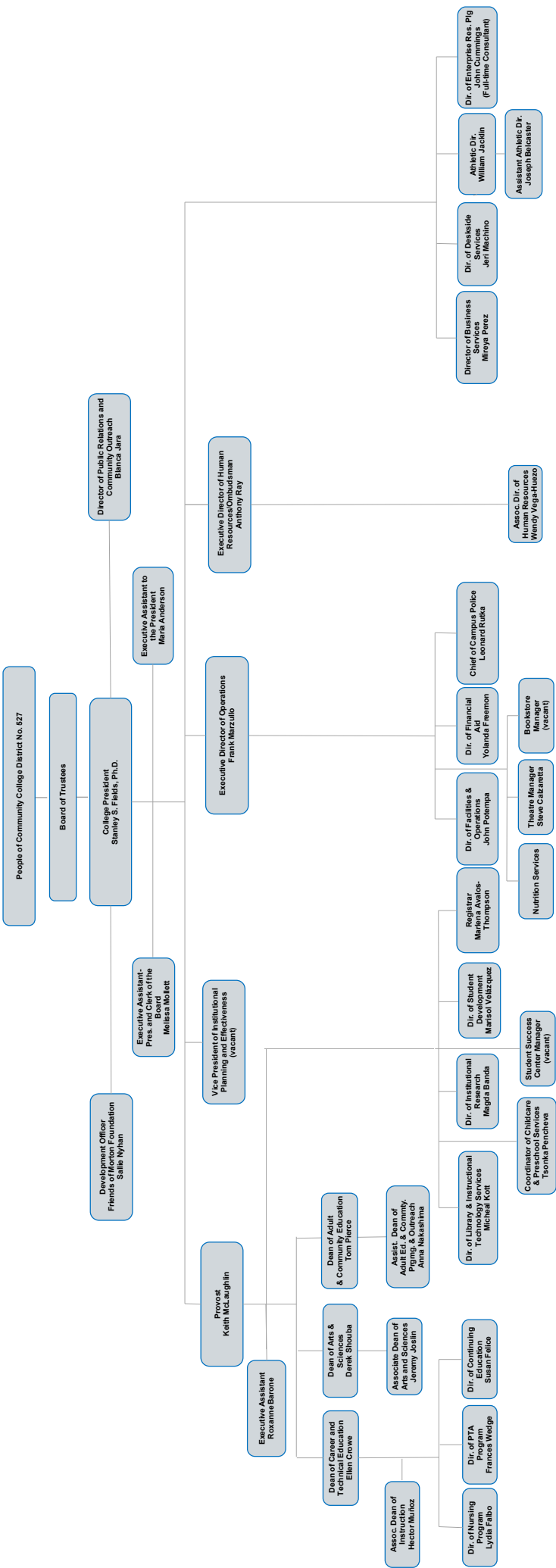
Dr. Keith McLaughlin – Provost  
Derek Shouba – Dean of Arts and Sciences  
Dr. Ellen Crowe – Dean of Careers and Technical Education  
Dr. Tom Pierce – Dean of Adult and Continuing Education

David A. Gonzalez, Treasurer  
Mireya Perez, Director of Business Services

## **DEPARTMENT ISSUING REPORT**

Business Office

MORTON COLLEGE - ORGANIZATIONAL CHART



Revised  
03.15.17



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, 2016**

Executive Director/CEO



A blue-toned graphic featuring a 3D bar chart with five bars of increasing height. A white dashed line with circular markers trends upwards from left to right, passing over the bars. In the background, a calculator is visible with numbers and symbols like '+', '-', 'x', and '/'. A large, dark blue arrow points upwards and to the right, also following the upward trend of the dashed line. The overall theme is financial growth and progress.

# FINANCIAL SECTION



**MORTON COLLEGE**

**Comprehensive Annual Financial Report**  
Fiscal Year Ended June 30, 2017

## 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, 2017 and 2016, 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 audit. We conducted our audit 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, 2017 and 2016, 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, Schedule of the College's Proportionate Share of the Net Pension Liability and Schedule of College's Contributions, 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 audit 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 audit was 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 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 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 audit 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 October 16, 2017, 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  
October 16, 2017



## **Management's Discussion and Analysis**

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017 and 2016  
(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, 2017 and June 30, 2016. 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-iv), the College's basic financial statements (pages 10-13) and the footnotes (pages 14-35). 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>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Current assets	\$ 27.6	\$ 25.4	\$ 2.2
Noncurrent assets:			
Restricted cash and long-term investments	-	0.1	(0.1)
Capital assets, net of depreciation	<u>25.6</u>	<u>27.0</u>	<u>(1.4)</u>
Total assets	<u>53.2</u>	<u>52.5</u>	<u>0.7</u>
Deferred outflows of resources - unamort loss on refunding	<u>0.1</u>	<u>0.2</u>	<u>(0.1)</u>
Current liabilities	4.9	4.8	0.1
Noncurrent liabilities	<u>3.4</u>	<u>3.9</u>	<u>(0.5)</u>
Total liabilities	<u>8.3</u>	<u>8.7</u>	<u>(0.4)</u>
Deferred inflows of resources - unearned property taxes	<u>5.1</u>	<u>5.0</u>	<u>0.1</u>
Net position:			
Investment in capital assets	21.8	22.8	(1.0)
Restricted	11.0	10.9	0.1
Unrestricted	<u>7.1</u>	<u>5.3</u>	<u>1.8</u>
Total net position	<u>\$ 39.9</u>	<u>\$ 39.0</u>	<u>\$ 0.9</u>

This schedule was prepared from the College's statements of net position (page 10), which is presented on an accrual basis of accounting.

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017 and 2016  
(UNAUDITED)

**2017**

Total net position, at June 30, 2017, increased by \$1.0 million compared to fiscal year 2016 bringing it to \$39.9 million. The increase is primarily caused by the increase in Government Claims receivable of \$2.8 million. The following are key changes by fund: an increase in instruction for \$5.2 million and a decrease in operations and maintenance of plant for \$3.4 million.

**2016**

Total net position, at June 30, 2016, decreased by \$1.5 million compared to fiscal year 2015 bringing it to \$39.0 million. The decrease is primarily caused by the beginning net position restatement due to the College's reassessment of allowance for uncollectible accounts related to tuition and fees; see Note 10 for more information. The following are key changes by fund: a decrease in instruction for \$2.1 million and an increase in operations and maintenance of plant for \$3.2 million.

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>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Operating revenues:			
Tuition and fees	\$ 9.8	\$ 10.0	\$ (0.2)
Scholarship allowance	(5.1)	(5.4)	0.3
Auxiliary and other	<u>1.7</u>	<u>1.7</u>	<u>-</u>
Total	6.4	6.3	0.1
Less operating expenses	<u>42.2</u>	<u>39.6</u>	<u>2.6</u>
Net operating loss	<u>(35.8)</u>	<u>(33.3)</u>	<u>(2.5)</u>
Nonoperating revenues and expenses:			
Property taxes	9.7	9.1	0.6
State grants and contracts	18.5	15.1	3.4
Federal grants and contracts	8.7	8.9	(0.2)
Investment income	0.1	-	0.1
Interest expense	<u>(0.2)</u>	<u>(0.2)</u>	<u>-</u>
Total	<u>36.8</u>	<u>32.9</u>	<u>3.9</u>
Increase (decrease) in net position	1.0	(0.4)	1.4
Net position, beginning of year	<u>38.9</u>	<u>39.3</u>	<u>(0.4)</u>
Net position, end of year	<u>\$ 39.9</u>	<u>\$ 38.9</u>	<u>1.0</u>
Total revenues	<u>\$ 43.4</u>	<u>\$ 39.4</u>	<u>\$ 4.0</u>
Total expenses	<u>\$ 42.4</u>	<u>\$ 39.8</u>	<u>\$ 2.6</u>

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017 and 2016  
(UNAUDITED)

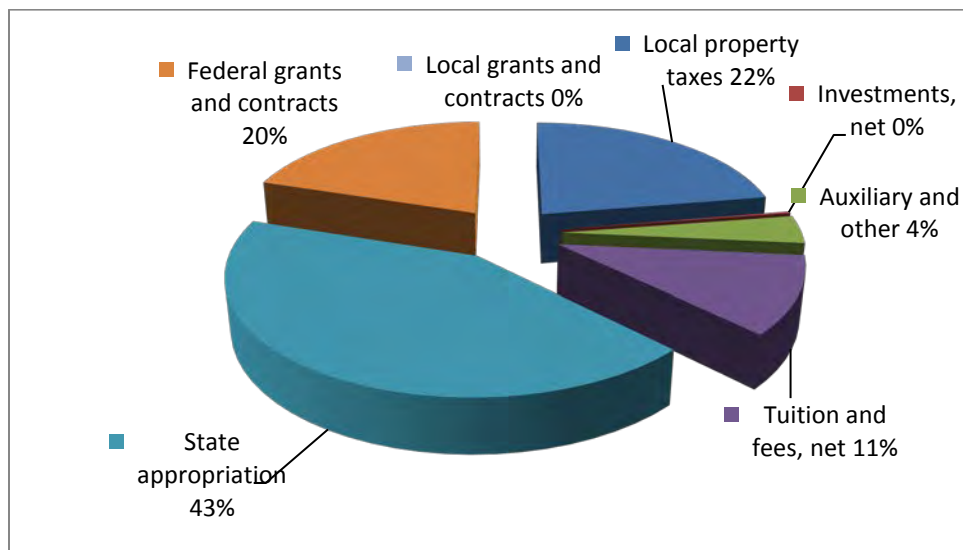
**2017**

Net operating loss, for the twelve months ended June 30, 2017, increased to \$35.8 million from \$33.3 million in 2016 mainly due to changes in expenses which include: an increase in instruction for \$5.2 million and a decrease in operations and maintenance of plant for \$3.4 million.

**2016**

Net operating loss, for the twelve months ended June 30, 2016, increased to \$33.3 million from \$32.5 million in 2015 mainly due to changes in expenses which include: a decrease in Instruction for \$2.1 million and an increase in operations and maintenance of plant for \$3.2 million.

**Revenues by Source (2017):**



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

	2017	2016	Increase (Decrease)
Instruction	\$ 15.7	\$ 10.5	\$ 5.2
Academic support	2.6	2.6	-
Student services	3.1	2.7	0.4
Public service	1.1	0.6	0.5
Institutional support	7.0	6.6	0.4
Operations and maintenance of plant	4.6	8.0	(3.4)
Depreciation	1.9	2.0	(0.1)
Scholarships and fellowships	3.7	4.1	(0.4)
Auxiliary enterprises	2.5	2.5	-
Total	<u>\$ 42.2</u>	<u>\$ 39.6</u>	<u>\$ 2.6</u>

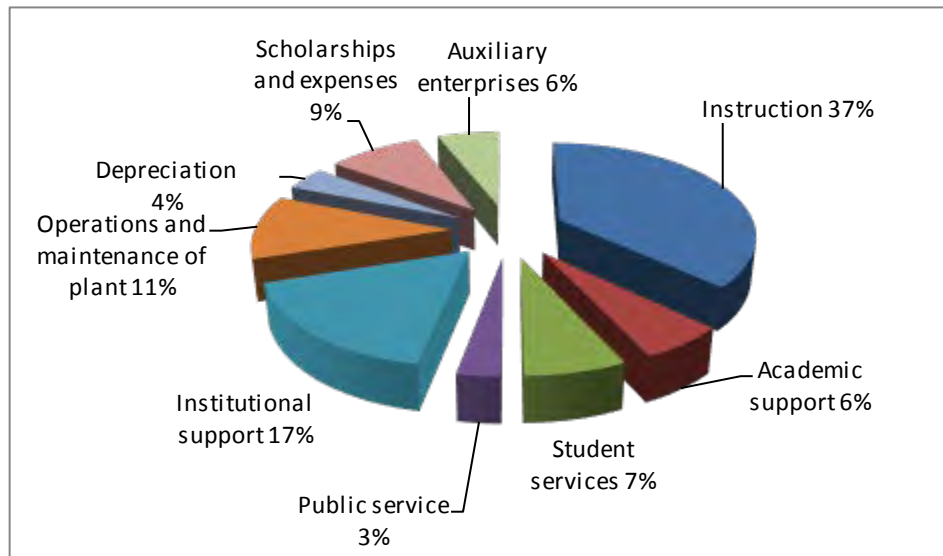


MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017 and 2016  
(UNAUDITED)

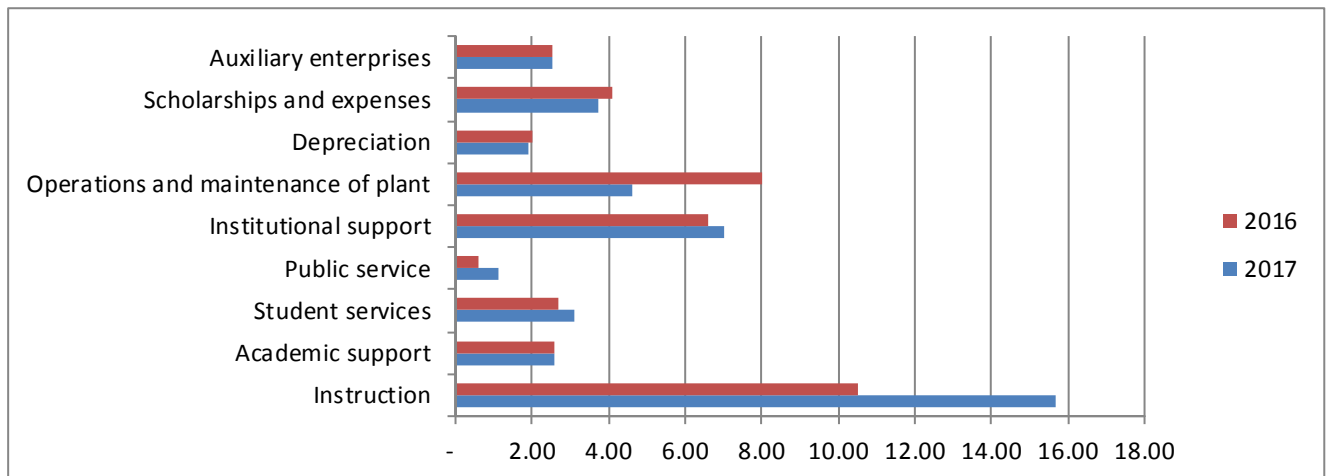
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The following is a graphic illustration of operating expenses:

**Operating Expenses by Function (2017):**



**Comparison of Operating Expenses Fiscal Years 2017 and 2016 (in millions):**



**2017**

Total operating expenses increased to \$42.2 million from \$39.6 million mainly due to the following: an increase in Instruction for \$5.2 million and a decrease in operations and maintenance of plant for \$3.4 million.

**2016**

Total operating expenses increased to \$39.6 million from \$38.4 million mainly due to the following: a decrease in Instruction for \$2.1 million and an increase in operations and maintenance of plant for \$3.2 million.

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017 and 2016  
(UNAUDITED)

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

	<u>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Net position:			
Net investment in capital assets	\$ 21.8	\$ 22.8	\$ (1.0)
Restricted expendable	11.0	10.9	0.1
Unrestricted	<u>7.1</u>	<u>5.3</u>	<u>1.8</u>
Total	<u>\$ 39.9</u>	<u>\$ 39.0</u>	<u>\$ 0.9</u>

**2017**

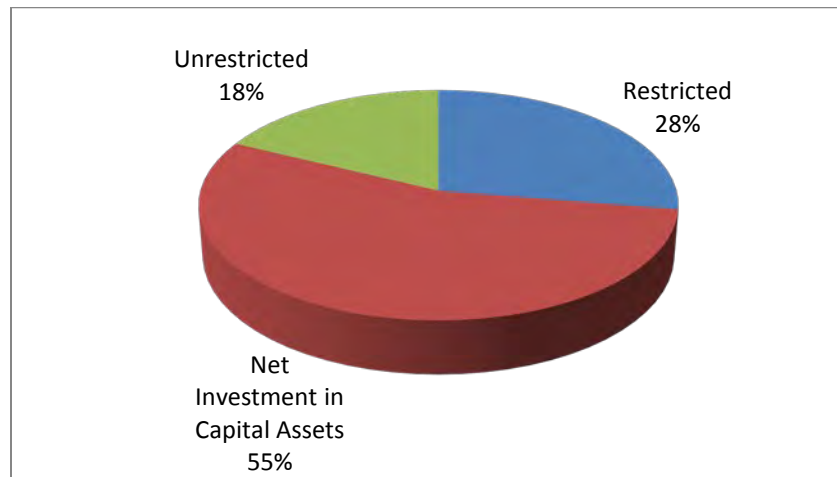
Total net position, at June 30, 2017 increased by \$.9 million compared to fiscal year 2016 bringing it to \$39.9 million. The increase is primarily caused by the increase in state grants and contracts of \$3.4M, increase in property taxes of \$.6M and increase in net operating loss of \$2.5M. The following key changes by fund also contributed in the decrease in net position for FY 2016: an increase in Instruction for \$5.2 million and a decrease in Operations and Maintenance of plant for \$3.4 million.

**2016**

Total net position, at June 30, 2016 decreased by \$1.5 million compared to fiscal year 2015 bringing it to \$39.0 million. The decrease is primarily caused by the beginning net position restatement due to the College's reassessment of allowance for uncollectible accounts related to tuition and fees, see Note 10 for more information. The following key changes by fund also contributed in the decrease in net position for FY 2016: a decrease in Instruction for \$2.1 million and an increase in Operations and Maintenance of plant for \$3.2 million.

The following is a graphic illustration of net position.

**Net Position**  
**June 30, 2017**



MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017 and 2016  
(UNAUDITED)

**Analysis of Capital Assets**  
**June 30, (In millions)**

	<u>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Capital assets:			
Land improvements	\$ 2.6	\$ 2.6	\$ -
Construction in progress	-	4.6	(4.6)
Building	35.5	30.6	4.9
Equipment	<u>7.7</u>	<u>7.5</u>	<u>0.2</u>
Total	45.8	45.3	0.5
Less: accumulated depreciation	<u>(20.2)</u>	<u>(18.4)</u>	<u>(1.8)</u>
Net capital assets	<u>\$ 25.6</u>	<u>\$ 26.9</u>	<u>\$ (1.3)</u>

**2017**

Net capital asset decrease of \$1.3 million mainly relates to \$4.6 million decrease in construction in progress, \$4.9 million increase in building and \$0.2 million increase in equipment, offset by \$1.8 million net increase in accumulated depreciation. For more detail information on capital asset activity please see Note 4.

**2016**

Net capital asset increase of \$2.1 million mainly relates to \$3.8 million increase in construction in progress, \$0.2 million increase in building and \$0.2 million increase in equipment, offset by \$2.1 million net increase in accumulated depreciation. For more detail information on capital asset activity please see Note 4.

**Long Term Debt**  
**June 30,**  
**(In millions)**

	<u>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Long-term debt:			
General obligations	\$ 3.4	\$ 3.9	\$ (0.5)
Capital lease payable	<u>0.1</u>	<u>0.1</u>	<u>-</u>
Total	<u>\$ 3.5</u>	<u>\$ 4.0</u>	<u>\$ (0.5)</u>

**2017**

The \$0.5 million decrease in long-term debt is due to the annual debt payment on Series 2006 for \$0.4 and annual debt payment on Series 2014 for \$0.1. For more detail information on long-term debt activity please see Note 5.

**2016**

The \$0.4 million decrease in long-term debt is due to the annual debt payment on Series 2006 for \$0.3 and annual debt payment on Series 2014 for \$0.1. For more detail 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, 2017 and 2016**

**Assets**

	<u>2017</u>	<u>2016</u>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 16,116,193	\$ 17,071,140
Receivables, net		
Property taxes and corporate personal property replacement taxes, net allowances of \$1,435,905 in 2017 and \$1,895,271 in 2016, respectively	3,663,290	3,365,810
Government claims	4,607,819	1,788,086
Tuition and fees, net of allowances for doubtful accounts of \$4,688,919 in 2017 and \$4,251,423 in 2016	2,034,086	1,862,929
Other	302,151	318,622
Inventories	765,880	608,998
Prepaid expenses and other current assets	<u>124,233</u>	<u>392,375</u>
Total current assets	<u>27,613,652</u>	<u>25,407,960</u>
<b>Noncurrent Assets</b>		
Restricted cash and cash equivalents	-	138,138
Long-term investments	1,858	13,058
Capital assets, net of accumulated depreciation, where applicable	<u>25,552,103</u>	<u>26,971,418</u>
Total noncurrent assets	<u>25,553,961</u>	<u>27,122,614</u>
Total assets	<u>53,167,613</u>	<u>52,530,574</u>

**Deferred Outflows of Resources**

Unamortized loss on refunding	<u>158,380</u>	<u>215,370</u>
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**Morton College, Community College District No. 527**  
**Statements of Net Position**  
**June 30, 2017 and 2016**

**Liabilities**

	<b>2017</b>	<b>2016</b>
<b>Current Liabilities</b>		
Accounts payable	\$ 294,010	\$ 334,573
Accrued salaries and vacation	747,954	711,257
Unearned revenue		
Tuition and fees	2,508,788	2,293,415
Grants	91,101	125,947
Other current liabilities	165,363	344,019
Long-term obligations - current		
Current portion of capital lease payable	56,035	53,017
Current portion of general obligation bonds	460,000	440,000
Deposits held in custody for others	575,005	543,639
	<u>4,898,256</u>	<u>4,845,867</u>
<b>Total current liabilities</b>		
	<u>4,898,256</u>	<u>4,845,867</u>
<b>Noncurrent Liabilities</b>		
Capital lease payable, net of current portion	37,440	78,446
General obligation bonds, net of current portion	3,309,910	3,819,264
	<u>3,347,350</u>	<u>3,897,710</u>
<b>Total noncurrent liabilities</b>		
	<u>3,347,350</u>	<u>3,897,710</u>
<b>Total liabilities</b>	<u>8,245,606</u>	<u>8,743,577</u>

**Deferred Inflows of Resources**

Property taxes	<u>5,121,053</u>	<u>5,066,888</u>
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**Net Position**

Net investment in capital assets	21,847,098	22,796,061
Restricted for		
Capital projects	549,584	483,236
Working cash	9,442,448	9,392,979
Debt service	966,420	1,011,459
Unrestricted	7,153,784	5,251,744
	<u>7,153,784</u>	<u>5,251,744</u>
<b>Total net position</b>	<u>\$ 39,959,334</u>	<u>\$ 38,935,479</u>

**Morton College, Community College District No. 527**  
**Statements of Revenue, Expenses and Changes in Net Position**  
**Years Ended June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Operating Revenues</b>		
Tuition and fees, net of scholarship allowances of \$5,150,587 and \$5,357,071 for 2017 and 2016, respectively	\$ 4,684,983	\$ 4,596,204
Sales and services of auxiliary activities	<u>1,696,682</u>	<u>1,720,315</u>
Total operating revenues	<u>6,381,665</u>	<u>6,316,519</u>
<b>Operating Expenses</b>		
Instruction	15,728,370	10,517,895
Academic support	2,585,214	2,766,990
Student services	3,072,864	2,552,963
Public service	1,134,636	558,055
Auxiliary enterprises	2,463,156	2,482,407
Operations and maintenance of plant	4,607,377	7,959,932
Institutional support	7,036,574	6,589,007
Scholarships and fellowships	3,684,305	4,095,799
Depreciation	<u>1,870,339</u>	<u>2,068,042</u>
Total operating expenses	<u>42,182,835</u>	<u>39,591,090</u>
<b>Operating Loss</b>	<u>(35,801,170)</u>	<u>(33,274,571)</u>
<b>Nonoperating Revenue (Expense)</b>		
Federal grants and contracts	8,651,665	8,852,948
State grants and contracts	18,480,322	15,145,280
Local grants and contracts	11,625	3,300
Property taxes	9,763,900	9,128,821
Interest expense on bonds	(177,874)	(204,466)
Investment income	<u>95,387</u>	<u>27,677</u>
Total nonoperating revenue (expense)	<u>36,825,025</u>	<u>32,953,560</u>
<b>Increase (Decrease) in Net Position</b>	<u>1,023,855</u>	<u>(321,011)</u>
<b>Net Position, Beginning of Year</b>	<u>38,935,479</u>	<u>39,256,490</u>
<b>Net Position, End of Year</b>	<u><u>\$ 39,959,334</u></u>	<u><u>\$ 38,935,479</u></u>

**Morton College, Community College District No. 527**  
**Statements of Cash Flows**  
**Years Ended June 30, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>Operating Activities</b>		
Tuition and fees	\$ 4,729,199	\$ 4,551,541
Payments to suppliers	(13,385,037)	(13,129,143)
Payments to employees	(16,611,015)	(16,606,833)
Auxiliary enterprise charges, net	1,696,682	1,720,315
Net cash used in operating activities	<u>(23,570,171)</u>	<u>(23,464,120)</u>
<b>Noncapital Financing Activities</b>		
Local property taxes	9,520,585	9,349,931
Grants and contracts	8,621,952	8,607,303
State appropriations	5,327,212	4,276,642
Net cash provided by noncapital financing activities	<u>23,469,749</u>	<u>22,233,876</u>
<b>Capital and Related Financing Activities</b>		
Purchase of capital assets	(434,179)	(4,317,637)
Principal paid on capital debt	(494,834)	(469,761)
Interest paid on capital debt	(170,237)	(197,112)
Net cash used in capital and related financing activities	<u>(1,099,250)</u>	<u>(4,984,510)</u>
<b>Investing Activities</b>		
Proceeds from sales and maturities of investments	11,200	22,602
Interest received on investments	95,387	27,677
Net cash provided by investing activities	<u>106,587</u>	<u>50,279</u>
<b>Net Decrease in Cash and Cash Equivalents</b>	(1,093,085)	(6,164,475)
<b>Cash, and Cash Equivalents, Beginning of Year</b>	<u>17,209,278</u>	<u>23,373,753</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 16,116,193</u></u>	<u><u>\$ 17,209,278</u></u>
<b>Reconciliation of Operating Loss to Net Cash</b>		
<b>Used in Operating Activities</b>		
Operating loss	\$ (35,801,170)	\$ (33,274,571)
Adjustment to reconcile operating loss to net cash used in operating activities		
Depreciation	1,870,339	2,068,042
State payment in kind for retirement	10,356,340	7,891,824
(Increase) decrease in assets		
Tuition and fees receivable	(171,157)	(137,861)
Inventories	(156,882)	4,388
Prepaid expenses	268,142	(133,266)
Increase (decrease) in liabilities		
Accounts payable	(40,563)	(103,762)
Accrued salaries and vacation	36,697	(25,725)
Unearned tuition and fees	215,373	93,198
Other current liabilities	(178,656)	137,075
Amounts held in custody for others	31,366	16,538
Net cash used in operating activities	<u><u>\$ (23,570,171)</u></u>	<u><u>\$ (23,464,120)</u></u>
<b>Noncash Transactions</b>		
Capital lease acquisitions	\$ 16,846	\$ 8,848

# **Morton College, Community College District No. 527**

## **Notes to Basic Financial Statements**

### **June 30, 2017 and 2016**

#### **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, 2017 and 2016**

#### ***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.

#### ***Restricted Cash and Cash Equivalents***

Cash that is externally restricted to purchase or construct capital assets is classified as a restricted asset in the statement of net position.

#### ***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, 2017 and 2016, 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, 2017 and 2016**

### ***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. 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***

Unrestricted net position 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, 2017 and 2016**

#### ***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, 2017 and 2016, the College distributed \$513,267 and \$609,437, 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, 2017 and 2016**

#### ***Use of Estimates***

The preparation of financial statements requires management to make estimate and assumptions that affect the reported amounts of assets and liabilities 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 future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The College only has one item that qualifies for reporting in this category. It is the deferred charge on refunding 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.

#### ***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 period and so will not be recognized as an inflow of resources (revenue) until that time. The College has only one item that qualifies for reporting in this category: deferred revenue, which is derived from property tax. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### **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 2016 become due and payable in two installments (March 1, 2017 and August 1, 2017). 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 2016 tax year and collected in 2017 are recorded as revenue in the year ended June 30, 2017. The remaining revenue related to the 2016 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

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

principal and interest payments due during 2017. 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 2016 extended levy.

A reserve of approximately \$1,435,000 and \$1,895,000 for the fiscal years 2017 and 2016, respectively, has been set up for the estimated amount of unpaid amounts related to prior years' taxes.

The statutory maximum tax rates and the respective rates for the 2016 and 2015 tax levies, per \$100 of assessed valuation, are as follows:

	Statutory Maximum Rate	Tax Levy Year	
		2016	2015
Current			
Education Fund	0.7500	0.4860	0.4999
Operation and Maintenance Fund	0.1000	0.0926	0.1000
Operation and Maintenance Fund (Restricted)	0.0500	-	-
Bond and Interest	-	0.0448	0.0463
Life Safety Fund	0.0500	-	-
Liability, Protection, and Settlement Fund	-	0.0370	0.0373
Social Security Fund	-	0.0150	0.0149
Audit Fund	0.0050	0.0046	0.0048
	<u>0.9550</u>	<u>0.6800</u>	<u>0.7032</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, 2017 and 2016, the carrying amounts of the College's deposits were \$1,400,979 and \$1,054,498, respectively, with bank balances of \$1,755,314 and \$1,947,804, 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

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

June 30, 2017, 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; (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, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Cash and cash equivalents	\$ 16,116,193	\$ 17,071,140
Restricted cash and cash equivalents	-	138,138
Investments	<u>1,858</u>	<u>13,058</u>
Total cash and investments	<u><u>\$ 16,118,051</u></u>	<u><u>\$ 17,222,336</u></u>

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

	<u>2017</u>	<u>2016</u>
Deposits	\$ 1,400,979	\$ 1,054,498
Investments in securities and similar instruments	14,716,554	16,167,320
Petty cash on hand	<u>518</u>	<u>518</u>
Total cash and investments	<u><u>\$ 16,118,051</u></u>	<u><u>\$ 17,222,336</u></u>



# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

As of June 30, 2017, 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)	\$ 1,858	\$ 1,858	\$ -	\$ -	\$ -
State Treasurer Illinois Funds	14,714,696	14,714,696	-	-	-
	<u>\$ 14,716,554</u>	<u>\$ 14,716,554</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

As of June 30, 2016, 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)	\$ 13,058	\$ 3,111	\$ 9,947	\$ -	\$ -
State Treasurer Illinois Funds	16,154,262	16,154,262	-	-	-
	<u>\$ 16,167,320</u>	<u>\$ 16,157,373</u>	<u>\$ 9,947</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2017 and 2016. 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. The GNMA's make up 100% of the fiscal year's investment balance.

### **Concentration of Credit Risk**

At June 30, 2017, the College had greater than 5% of its overall portfolio investment in State Treasurer Illinois Funds. This is in accordance with the College's investment policy, which does not contain any specific guidelines on the diversification of the investment portfolio.

The State Treasurer maintains the Illinois Funds Money Market at cost and fair value through daily adjustment in interest earnings. The State Treasurer also maintains the average duration of the pool at less than 25 days. The fair value of the College's investment in the funds is the same as the value of the pool shares. The pool is audited annually by independent auditors and copies of the auditors' report are distributed to participants. The College's investments in the Illinois Funds are

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
**June 30, 2017 and 2016**

not required to be categorized because these are not securities. The relationship between the College and the investment agent is a direct contractual relationship and the investments are not supported by a transferable instrument that evidence ownership or creditorship.

**Note 4: Capital Assets**

The following is a summary of changes in capital assets for the year ended June 30, 2017:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Transfers/ Disposals</b>	<b>Ending Balance</b>
Capital assets not being depreciated				
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ 2,600,248
Construction in progress	4,602,737	-	(4,602,737)	-
Total capital assets not being depreciated	7,202,985	-	(4,602,737)	2,600,248
Capital assets being depreciated				
Building and building improvements	30,648,155	259,603	4,602,737	35,510,495
Furniture, fixtures and equipment	7,534,528	191,421	-	7,725,949
Total capital assets being depreciated	38,182,683	451,024	4,602,737	43,236,444
Total	45,385,668	451,024	-	45,836,692
Less accumulated depreciation for				
Buildings and building improvements	14,118,355	1,254,623	-	15,372,978
Furniture, fixtures and equipment	4,295,895	615,716	-	4,911,611
Total accumulated depreciation	18,414,250	1,870,339	-	20,284,589
Capital assets, net	<u>\$ 26,971,418</u>			<u>\$ 25,552,103</u>

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
Capital assets not being depreciated				
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ 2,600,248
Construction in progress	807,330	3,902,774	(107,367)	4,602,737
Total capital assets not being depreciated	<u>3,407,578</u>	<u>3,902,774</u>	<u>(107,367)</u>	<u>7,202,985</u>
Capital assets being depreciated				
Building and building improvements	30,355,520	185,268	107,367	30,648,155
Furniture, fixtures and equipment	7,296,085	238,443	-	7,534,528
Total capital assets being depreciated	<u>37,651,605</u>	<u>423,711</u>	<u>107,367</u>	<u>38,182,683</u>
Total	<u>41,059,183</u>	<u>4,326,485</u>	<u>-</u>	<u>45,385,668</u>
Less accumulated depreciation for				
Buildings and building improvements	12,606,188	1,512,167	-	14,118,355
Furniture, fixtures and equipment	3,740,020	555,875	-	4,295,895
Total accumulated depreciation	<u>16,346,208</u>	<u>2,068,042</u>	<u>-</u>	<u>18,414,250</u>
Capital assets, net	<u>\$ 24,712,975</u>			<u>\$ 26,971,418</u>

#### Note 5: Long and Short-Term Liabilities

On July 13, 2006, Morton College issued \$3,375,000 of General Obligation Limited Tax Bonds, Series 2006. The bonds will mature on December 1 for the years and in the amounts shown below. The bonds bear interest at a rate of 3.93% to 4.25% and are payable on December 1 and June 1 in each year. The bonds mature December 1, 2017.

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 \$70,000 to \$560,000 starting in 2014 and ending in 2023. The bonds will mature on December 15 for the years and in the amounts shown below.

In fiscal year 2013, the College entered into two new capital lease agreements for equipment. Aggregate monthly payments are approximately \$243 and are due through April 2018. These agreements have approximate interest rates of 9%. The copier/printer was recorded at a cost of \$11,682 and accumulated depreciation is \$11,682 as of June 30, 2017.

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 \$68,160 as of June 30, 2017. The College also entered into one new vehicle lease agreement, with

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

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 \$75,472 of June 30, 2017.

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 \$25,695 as of June 30, 2017.

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 \$3,540 of June 30, 2017.

In fiscal year 2017, the College entered into a new copier lease agreement. With monthly payments of \$337 and 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 \$3,369 as of June 30, 2017.

A summary of long-term liability activity for the year ended June 30, 2017, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current Portion
Bonds payable					
Serial bonds, 2006 series	\$ 810,000	\$ -	\$ 395,000	\$ 415,000	\$ 415,000
Serial bonds, 2014 series	3,085,000	-	45,000	3,040,000	45,000
Leases payable					
Capital leases	131,463	16,847	54,835	93,475	56,035
Other long-term liabilities					
Unamortized bond premium	364,264	-	49,354	314,910	-
	<u>\$ 4,390,727</u>	<u>\$ 16,847</u>	<u>\$ 544,189</u>	<u>\$ 3,863,385</u>	<u>\$ 516,035</u>

A summary of long-term liability activity for the year ended June 30, 2016, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current Portion
Bonds payable					
Serial bonds, 2006 series	\$ 1,190,000	\$ -	\$ 380,000	\$ 810,000	\$ 395,000
Serial bonds, 2014 series	3,125,000	-	40,000	3,085,000	45,000
Leases payable					
Capital leases	172,376	8,848	49,761	131,463	53,017
Other long-term liabilities					
Unamortized bond premium	411,669	-	47,405	364,264	-
	<u>\$ 4,899,045</u>	<u>\$ 8,848</u>	<u>\$ 517,166</u>	<u>\$ 4,390,727</u>	<u>\$ 493,017</u>

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

Total principal and interest maturities on the bonds and leases payable as of June 30, 2017, is as follows:

Year Ending June 30	Debt Obligation		
	Principal	Interest	Total
2018	\$ 516,035	\$ 154,877	\$ 670,912
2019	466,355	133,196	599,551
2020	472,817	114,274	587,091
2021	489,844	92,402	582,246
2022	508,424	67,397	575,821
Thereafter	<u>1,095,000</u>	<u>55,375</u>	<u>1,150,375</u>
	<u>\$ 3,548,475</u>	<u>\$ 617,521</u>	<u>\$ 4,165,996</u>

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

	2017	2016
Assessed valuation	\$ 1,442,272,976	\$ 1,393,851,949
Legal debt limit - 2.875% of assessed valuation	41,465,348	40,073,244
Debt applicable to debt limit	<u>(3,769,910)</u>	<u>(4,259,264)</u>
Legal debt margin	<u>\$ 37,695,438</u>	<u>\$ 35,813,980</u>

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

#### ***Defeased Debt***

On March 13, 2014, the College issued Series 2014 General Obligation (Taxable Refunding) College Building Bonds in the amount of \$3,195,000. Proceeds of these bonds were placed in escrow to purchase government securities which will be sufficient to partially defease \$3,195,000 of Series 2009 General Obligation (Refunding) Bonds. The refunding was undertaken to extend the term of the debt service payments. As a result of the restructuring, the Series 2009 Bonds are considered to be partially defeased and the liability has been removed from the statement of net position. At June 30, 2017, \$1,660,000 of the defeased 2009 Bonds remain outstanding.

#### ***Cash Paid for Interest***

Cash paid for interest for the fiscal year was approximately \$170,000 and \$177,000 for the years ended June 30, 2017 and 2016, respectively.



# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

#### **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, 2017 and 2016, is as follows:

	<u>2017</u>	<u>2016</u>
Beginning balance	\$ 177,303	\$ 168,117
Additions	178,169	177,303
Deletions	<u>(177,303)</u>	<u>(168,117)</u>
Ending balance	<u>\$ 178,169</u>	<u>\$ 177,303</u>

#### **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 21, 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 Section 5/15, Chapter 40 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](http://www.SURS.org).

# **Morton College, Community College District No. 527**

## **Notes to Basic Financial Statements**

### **June 30, 2017 and 2016**

#### ***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, 2016, 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 normal cost for fiscal year 2016 and 2017 was 12.69% and 12.53%, 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. Plan members are required to contribute 8.0% of their annual covered salary. The contribution requirements of plan members and employers are established and may be 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 as of June 30, 2017, were \$10,292,012.

#### ***Net Pension Liability***

At June 30, 2016, SURS reported a net pension liability (NPL) of \$25,965,271,744. The net pension liability was measured as of June 30, 2015.

#### ***Employer Proportionate Share of Net Pension Liability***

The amount of the proportionate share of the net pension liability to be recognized by the College is \$0. The proportionate share of the State's net pension liability associated with the College is \$104,137,848 or 0.4011%. This amount should not be recognized in the financial statement, due to the special funding situation. The net pension liability was measured as of June 30, 2016, and the total pension used to calculate the net pension liability was determined based on the June 30, 2015

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

actuarial valuation rolled forward. The basis of allocation used in the proportionate share of net pension liability is the actual reported pensionable earnings made to SURS during fiscal year 2016.

#### ***Pension Expense***

At June 30, 2016, SURS reported a collective net pension expense of \$2,566,164,865.

#### ***Employer Proportionate Share of Pension Expense***

The employer proportionate share of collective pension expense should be recognized similarly to on behalf payments as both revenue and matching expenditure 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 2016. As a result, the College recognized on-behalf revenue and pension expense of \$10,292,012 for the fiscal year ended June 30, 2017.

#### ***Deferred Outflows of Resources and Deferred Inflows of Resources***

Deferred outflows of resources are the consumption of net position by the system that is applicable to future reporting periods. A deferred inflow of resources is an acquisition of net position by the system that is applicable to a future reporting period.

#### ***SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources***

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 14,215,882	\$ 2,298,574
Change in assumptions	655,463,758	-
Net difference between projected and actual earnings on pension plan investments	<u>1,431,081,306</u>	<u>635,552,976</u>
	<u><u>\$ 2,100,760,946</u></u>	<u><u>\$ 637,851,550</u></u>

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
**June 30, 2017 and 2016**

***SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Expenses***

Year Ending June 30,	Amount
2017	\$ 539,536,680
2018	275,426,885
2019	401,520,624
2020	246,425,207
2021	-
Thereafter	-
	\$ 1,462,909,396

***Employer Deferral of Fiscal Year 2017 Pension Expense***

The College paid \$0 in federal, trust or grant contributions for the fiscal year ended June 30, 2017. These contributions were made subsequent to the pension liability measurement date of June 30, 2016, and are recognized as deferred outflows of resources as of June 30, 2017.

***Actuarial Assumptions***

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period June 30, 2010-2014. The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	3.75% to 15.00%, including inflation
Investment rate of return	7.25% beginning with the actual valuation as of June 30, 2014

Mortality rates were based on the RP2014 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

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
**June 30, 2017 and 2016**

major asset class that is included in the pension plans target asset allocation as of June 30, 2016, these best estimates are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Expected Real Rate of Return</b>
U.S. Equity	23%	6.08%
Private Equity	6%	8.73%
Non-U.S. Equity	19%	6.95%
Global Equity	8%	6.78%
Fixed Income	19%	1.17%
Treasury-Inflation Protected Securities	4%	1.41%
Emerging Market Debt	3%	4.44%
Direct Real Estate	6%	4.62%
REITS	4%	5.75%
Commodities	2%	4.23%
Hedged Strategies	5%	4.00%
Opportunity Fund	1%	6.54%
	<u>100%</u>	

***Discount Rate***

A single discount rate of 7.010% 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 7.250% and a municipal bond rate of 2.85% (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 2073. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2073, and the municipal bond rate was applied to all benefit payments after that date.



# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2017 and 2016

#### ***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 7.010%, 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:

<b>1% Decrease 6.01%</b>	<b>Current Single Discount Rate Assumption 7.01%</b>	<b>1% Increase 8.01%</b>
\$ 31,348,831,631	\$ 25,965,271,744	\$ 21,502,421,700

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](http://www.SURS.org).

#### ***Changes of Benefit Terms***

There were no benefit changes recognized in the Total Pension Liability as of June 30, 2016.

#### ***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 of SURS. An experience review for the years June 30, 2010 to June 30, 2014, was performed in February 2015, resulting in the adoption of new assumptions as of June 30, 2015.

- *Mortality rates.* Change from the RP 2000 table projected 2017, sex distinct, to the RP-2014 mortality tables with projected generational mortality improvement. Change to a separate mortality assumption for disabled participants.
- *Salary increase.* Change assumption to service-based rates, ranging from 3.75% to 15.00% based on years of service, with underlying wage inflation of 3.75%.
- *Normal retirement rates.* Change to retirement rates at ages younger than 60, age 66 and ages 70-79 to reflect observed experiences.
- *Early retirement rates.* Change to a slight increase to the rates at ages 55 and 56.
- *Turnover rates.* Change 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 than the currently assumed rates.

# **Morton College, Community College District No. 527**

## **Notes to Basic Financial Statements**

### **June 30, 2017 and 2016**

- *Disability rates.* Decrease rates and have separate rates for males and females to reflect observed experience.
- *Dependent assumption.* Mainly the current assumption on marital status that varies by age and sex and the assumption that males are three years older than their spouses.

#### **Note 8: 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, 2017, 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 \$25.7 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 9: Commitments and Contingencies**

##### ***Environmental Remediation***

During the 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 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

# **Morton College, Community College District No. 527**

## **Notes to Basic Financial Statements**

### **June 30, 2017 and 2016**

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.

#### **Other Commitments**

The College has commitments for the implementation of ongoing Enterprise Resource Planning (ERP) System totaling approximately \$181,000 for fiscal year 2017.

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, 2017.

#### **Note 10: Upcoming Pronouncements**

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* (GASB 75): GASB 75 replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

# **Morton College, Community College District No. 527**

## **Notes to Basic Financial Statements**

### **June 30, 2017 and 2016**

GASB 75 requires governments to report a liability on the face of the financial statements, in accordance with the following:

- Employers that are responsible only for OPEB liabilities for their own employees and that provide OPEB through a defined benefit OPEB plan administers through a trust that meets specified criteria will report a net OPEB liability (the difference between the total OPEB liability and the assets accumulated in trust to make the benefit payments).
- Employers that participate in a cost-sharing OPEB plan that is administered through a trust that meets specified criteria will report a liability equal to the employer's proportionate share for the collective OPEB liability for all employers participating in the plan.
- Employers that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability for their own employees.

GASB 75 requires more extensive note disclosures and required supplementary information (RSI) about the OPEB liabilities. GASB 75 is effective for fiscal years beginning after June 15, 2017 and requires restatement of any prior years presented, if practical.

While not effective in the short term, we recommend the College begin assessing the potential impact on the financial statements of both of these statements and begin the process of communicating this impact with those charged with governance and other stakeholders. Similar to the adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the adoption of 75 will require advance coordination with plans and actuaries so that the required information is available.

GASB Statement No. 82, *Pension Issues* (GASB 82): GASB 82 provides amendments to pension guidance in GASB 67 and 68 based on three issues raised during implementation of those standards. It changes the payroll amount presented in required supplementary information back to covered payroll, being the amount on which contributions to the pension plan are based. It specifies that an actuarial valuation is not in conformity with the pension standards if it includes a deviation from the Actuarial Standards of Practice in the selection of assumptions. GASB 82 also specifies that payments made by employers to satisfy employee contribution requirements should be considered employee contributions and recognized as expense or expenditure in the same manner as other compensation.

GASB 82 is effective for financial statements for fiscal years beginning after June 15, 2016, with the exception of the provision related to a deviation from Actuarial Standards of Practice, which will be effective for fiscal years in which the measurement date is on or after June 15, 2017. Earlier application is encouraged.

GASB Statement No. 85, *Omnibus 2017* (GASB 85): GASB 85 addresses practice issues that have arisen during implementation of other GASB standards. Among the topics addressed are blending of component units for a business-type activity that reports in a single column, presentation of goodwill from acquisitions that occurred prior to GASB 69, valuation of money market and certain other investments, and certain issues relating to pensions and other postemployment benefits. These updates either provide clarification, correction, or additional guidance on the topics covered.

# **Morton College, Community College District No. 527**

## **Notes to Basic Financial Statements**

### **June 30, 2017 and 2016**

GASB 85 is effective for financial statements for fiscal years beginning after June 15, 2017. Earlier application is encouraged. Governments do have the option to early adopt by topic, rather than the entire standard, as long as all provisions for that topic are adopted at the same time.

GASB Statement No. 87, *Leases* (GASB 87): GASB 87 establishes a single approach to accounting for and reporting leases by state and local governments.

The main rules of GASB 87 with respect to government entities that are lessees require that the lessees:

- Recognize the following: (a) a lease liability and (b) an intangible asset representing the lessee's right to use the leased asset; and
- Report in its financial statements: (a) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (b) interest expense on the lease liability and (c) note disclosures about the lease.

Under GASB 87, government entities that are lessors must:

- Recognize: (a) a lease receivable and (b) a deferred inflow of resources and continue to report the leased asset in its financial statements; and
- Report in its financial statements: (a) lease revenue, recognized over the term of the lease, corresponding with the reduction of the deferred inflow, (b) interest income on the receivable; and (c) note disclosures about the lease.

GASB 87 provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments, and certain regulated leases. GASB 87 also addresses accounting for lease terminations and modifications, sale-leaseback transactions, nonlease components embedded in lease contracts (such as service agreements), and leases with related parties.

GASB 87 is effective for reporting periods beginning after December 15, 2019, with earlier application encouraged.

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.



## **Required Supplementary Information**

**Morton College, Community College District No. 527**  
**Required Supplementary Information**  
**June 30, 2017 and 2016**

**Components of Net Pension Liability and Related Ratios**

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

	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>
(a) Proportion percentage of the collective net pension liability	0%	0%	0%
(b) Proportion of amount of the collective net pension liability	\$ -	\$ -	\$ -
(c) Portion of non-employer contributing entities' total proportion of collective net pension liability associated with employer	104,137,848	93,240,864	104,174,465
<b>Total (b) + (c)</b>	<b>\$ 104,137,848</b>	<b>\$ 93,240,864</b>	<b>\$ 104,174,465</b>
Employer covered - employee payroll	\$ 14,439,567	\$ 14,278,533	\$ -
Portion of collective net pension liability associated with employer as a percentage of covered employee payroll	0.00%	0.00%	0.00%
SURS plan net position as a percentage of the total pension liability	39.57%	42.37%	44.39%

***Schedule of the College's Contributions***

	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>
Federal, trust, grant and other contribution	\$ -	\$ -	\$ -	\$ -
Contribution in relation to required contribution	-	-	-	-
Contribution deficiency (excess)	-	-	-	-
Employer covered - employee payroll	14,530,503	14,439,567	14,278,533	15,035,775
Contribution as a percentage of covered-employee payroll	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, 2017.

# **Morton College, Community College District No. 527**

## **Required Supplementary Information**

### **June 30, 2017 and 2016**

#### **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 of SURS. An experience review for the years June 30, 2010 to June 30, 2014, was performed in February 2015, resulting in the adoption of new assumptions as of June 30, 2015.

- *Mortality rates.* Change from the RP 2000 table projected 2017, sex distinct, to the RP-2014 mortality tables with projected generational mortality improvement. Change to a separate mortality assumption for disabled participants.
- *Salary increase.* Change assumption to service-based rates, ranging from 3.75% to 15.00% based on years of service, with underlying wage inflation of 3.75%.
- *Normal retirement rates.* Change to retirement rates at ages younger than 60, age 66 and ages 70-79 to reflect observed experiences.
- *Early retirement rates.* Change to a slight increase to the rates at ages 55 and 56.
- *Turnover rates.* Change 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 than the currently assumed rates.
- *Disability rates.* Decrease rates and have separate rates for males and females to reflect observed experience.
- *Dependent assumption.* Mainly the current assumption on marital status that varies by age and sex and the assumption that males are three years older than their spouses.



# STATISTICAL SECTION



**MORTON COLLEGE**

**Comprehensive Annual Financial Report**  
Fiscal Year Ended June 30, 2017

**Morton College, Community College District No. 527**  
**Statistical Section**  
**June 30, 2017**

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.

**Contents**

**Financial Trends.....38**

These schedules contain trend information to help the reader understand how the College's financial performance and well-being have changed over time.

**Revenue Capacity .....44**

These schedules contain information to help the reader assess the College's most significant local revenue source, the property tax.

**Debt Capacity .....53**

These schedules contain information about College's ability to meet its current levels of outstanding debt, and, the College's ability to issue additional debt in the future.

**Demographic and Economic Information.....58**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the College's financial activities take place.

**Operating Information.....60**

These schedules contain service and infrastructure data to help the reader understand how the information in the College's financial report relates to the services the College provides and the activities it performs.

*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**

<b>Fiscal Year</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Net Investment in Capital Assets</b>	\$ 21,847,098	\$ 22,796,061	\$ 19,481,082	\$ 19,976,342
<b>Restricted</b>				
Capital projects	549,584	483,236	1,128,601	14,274
Working cash	9,442,448	9,392,979	9,384,486	9,384,486
Debt service	966,420	1,011,459	1,154,821	1,162,982
<b>Unrestricted</b>	<u>7,153,784</u>	<u>5,251,744</u>	<u>9,416,289</u>	<u>9,590,316</u>
Total net position	<u>\$ 39,959,334</u>	<u>\$ 38,935,479</u>	<u>\$ 40,565,279</u>	<u>\$ 40,128,400</u>

Data Source

College records

<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
\$ 16,826,457	\$ 15,907,741	\$ 15,844,272	\$ 16,397,137	\$ 16,847,808	\$ 16,993,089
1,149,200	511,865	736,089	1,734,387	82,755	1,025,341
9,384,615	9,382,285	9,382,285	9,382,285	9,362,109	8,838,001
1,108,691	1,121,588	1,218,466	1,196,142	1,527,297	1,586,742
<u>9,889,204</u>	<u>9,487,652</u>	<u>9,242,269</u>	<u>5,940,693</u>	<u>6,017,875</u>	<u>4,215,635</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>	<u><u>\$ 33,837,844</u></u>	<u><u>\$ 32,658,808</u></u>

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

<b>Fiscal Year</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Operating Revenue</b>				
Student tuition and fees, net	\$ 4,684,983	\$ 4,596,204	\$ 4,040,567	\$ 3,361,086
Other	<u>1,696,682</u>	<u>1,720,315</u>	<u>1,850,764</u>	<u>1,982,775</u>
Total operating revenue	<u>6,381,665</u>	<u>6,316,519</u>	<u>5,891,331</u>	<u>5,343,861</u>
<b>Operating Expenses</b>				
Instruction	15,728,370	10,517,895	12,568,259	13,683,816
Academic support	2,585,214	2,766,990	2,364,630	2,300,300
Student services	3,072,864	2,552,963	2,552,583	2,463,099
Public service	1,134,636	558,055	528,553	517,563
Institutional administration	7,036,574	6,589,007	7,022,773	5,602,019
Physical plant operations	4,607,377	7,959,932	4,787,610	2,702,346
Depreciation	1,870,339	2,068,042	1,797,419	1,761,597
Scholarship expense	3,684,305	4,095,799	4,391,965	4,380,563
Auxiliary expense	<u>2,463,156</u>	<u>2,482,407</u>	<u>2,440,249</u>	<u>2,649,892</u>
Total operating expenses	<u>42,182,835</u>	<u>39,591,090</u>	<u>38,454,041</u>	<u>36,061,195</u>
<b>Operating Loss</b>	<u>(35,801,170)</u>	<u>(33,274,571)</u>	<u>(32,562,710)</u>	<u>(30,717,334)</u>
<b>Nonoperating Revenue (Expenses)</b>				
Local property taxes	9,763,900	9,128,821	9,310,381	8,337,495
State appropriations	18,480,322	15,145,280	14,449,848	14,453,707
Federal grants and contracts	8,651,665	8,852,948	9,458,611	9,917,890
Local grants and contracts	11,625	3,300	20,710	23,650
Investment income	(177,874)	27,677	3,687	3,437
Interest expense on bonds	<u>95,387</u>	<u>(204,466)</u>	<u>(243,648)</u>	<u>(248,612)</u>
Net nonoperating revenue (expenses)	<u>36,825,025</u>	<u>32,953,560</u>	<u>32,999,589</u>	<u>32,487,567</u>
<b>Increase (Decrease) in Net Position</b>	<u>\$ 1,023,855</u>	<u>\$ (321,011)</u>	<u>\$ 436,879</u>	<u>\$ 1,770,233</u>

Data Source

Morton College Comprehensive Annual Financial Reports and general ledger reports

2013	2012	2011	2010	2009	2008
\$ 4,125,936	\$ 3,336,367	\$ 2,965,107	\$ 1,978,334	\$ 2,463,462	\$ 2,492,440
<u>2,238,138</u>	<u>2,408,893</u>	<u>2,597,828</u>	<u>2,383,068</u>	<u>2,016,032</u>	<u>1,939,714</u>
<u>6,364,074</u>	<u>5,745,260</u>	<u>5,562,935</u>	<u>4,361,402</u>	<u>4,479,494</u>	<u>4,432,154</u>
11,178,977	10,560,776	10,891,769	10,207,879	8,820,978	8,133,825
2,146,750	1,640,870	1,657,044	728,771	1,261,197	1,557,271
2,064,685	1,724,416	1,963,425	2,457,240	2,644,019	2,605,073
486,255	528,209	499,903	964,727	517,128	433,838
5,878,454	5,487,908	4,068,162	4,267,797	3,496,613	3,799,780
4,265,754	4,363,130	3,317,143	2,915,452	2,621,437	3,007,529
1,445,016	1,437,228	1,450,714	1,195,651	1,145,936	1,135,715
6,203,707	4,682,950	4,160,475	2,748,859	1,935,715	2,511,346
<u>2,567,778</u>	<u>2,603,138</u>	<u>2,539,302</u>	<u>2,481,197</u>	<u>2,101,710</u>	<u>2,128,633</u>
<u>36,237,376</u>	<u>33,028,625</u>	<u>30,547,937</u>	<u>27,967,573</u>	<u>24,544,733</u>	<u>25,313,010</u>
<u>(29,873,302)</u>	<u>(27,283,365)</u>	<u>(24,985,002)</u>	<u>(23,606,171)</u>	<u>(20,065,239)</u>	<u>(20,880,856)</u>
8,215,441	7,667,168	8,945,308	8,652,341	8,366,317	8,411,056
12,816,492	9,411,230	8,471,061	8,362,672	7,780,647	8,019,653
10,911,286	10,159,841	9,379,397	7,308,800	4,915,014	4,707,745
220,428	294,408	254,565	209,467	158,014	335,366
12,691	19,317	12,394	41,859	189,444	588,697
<u>(356,000)</u>	<u>(280,849)</u>	<u>(304,986)</u>	<u>(156,168)</u>	<u>(165,161)</u>	<u>(189,258)</u>
<u>31,820,338</u>	<u>27,271,115</u>	<u>26,757,739</u>	<u>24,418,971</u>	<u>21,244,275</u>	<u>21,873,259</u>
<u>\$ 1,947,036</u>	<u>\$ (12,250)</u>	<u>\$ 1,772,737</u>	<u>\$ 812,800</u>	<u>\$ 1,179,036</u>	<u>\$ 992,403</u>

# **Morton College, Community College District No. 527**

## **Financial Trends (Unaudited)**

### **Operating Expenses by Function**

**(Dollars in Thousands)**

**Last Ten Fiscal Years**

<b>Year of Levy</b>	<b>Total</b>	<b>Instruction</b>	<b>Academic Support</b>	<b>Student Services</b>	<b>Institutional Support</b>
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
2009	23,399	8,821	1,261	2,644	3,497
2008	24,178	8,134	1,557	2,605	3,800

#### Data Source

College records



<b>Operation and Maintenance of Plant</b>	<b>Scholarships and Fellowships</b>	<b>Public Service</b>	<b>Auxiliary Service</b>
\$ 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
2,621	1,936	517	2,102
3,008	2,511	434	2,129

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

<b>Levy Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>Farm Property</b>	<b>Railroad Property</b>
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
2008	1,635,692,667	407,701,368	220,468,300	-	15,207,631
2007	1,478,340,370	345,655,890	224,875,057	-	14,744,453

*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.

Other Assessed Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value	
\$	-	\$ 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%
	-	2,279,069,966	38.90%	6,837,209,898	33.33%
	-	2,063,115,770	41.10%	6,189,347,310	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	2016	2015	2014	2013
Cook County	0.533	0.552	0.568	0.560
Cook County Forest Preserve	0.063	0.069	0.069	0.069
Metropolitan Water Reclamation	0.406	0.426	0.430	0.417
Consolidated Elections	-	0.034	-	0.031
Town of Cicero	6.382	6.315	5.760	5.183
Town of Cicero Library Fund	0.394	0.388	0.351	0.322
General Assistance	0.041	0.049	0.047	0.062
Suburban T.B. Sanitarium	-	-	-	-
Clyde Park District	0.530	0.542	0.556	0.545
Elementary School District #99	4.717	5.238	4.998	4.670
High School District #201	3.251	3.339	3.216	2.954
Cicero Community Mental Health	0.122	0.120	0.104	0.096
Total overlapping rate	16.439	17.072	16.099	14.909
Morton Community College No. 527	0.680	0.698	0.670	0.613
Total rate	17.119	17.770	16.769	15.522

Year is year of extension.

#### Data Source

Cook County Clerk's Office

2012	2011	2010	2009	2008	2007
0.531	0.462	0.423	0.394	0.415	0.446
0.063	0.058	0.051	0.049	0.051	0.053
0.370	0.320	0.274	0.261	0.252	0.263
-	0.025	-	0.021	-	0.012
4.522	4.566	3.388	3.344	3.243	3.613
0.289	0.231	0.166	0.161	0.156	0.168
0.068	0.051	0.037	0.036	0.030	0.023
-	-	-	-	-	-
0.505	0.458	0.333	0.308	0.289	0.363
4.302	3.874	2.799	2.786	2.704	2.893
2.732	2.454	1.858	1.848	1.835	1.960
0.100	0.077	0.063	0.062	0.060	0.065
13.482	12.576	9.392	9.270	9.035	9.859
0.556	0.504	0.392	0.393	0.389	0.411
14.038	13.080	9.784	9.663	9.424	10.270

**Morton College, Community College District No. 527**  
**Revenue Capacity (Unaudited)**  
**Principal Property Taxpayers**  
**2016 Levy Year and Nine Years Ago**

<b>Name</b>	<b>Type of Business or Property</b>	<b>2016 Equalized Assessed Valuation*</b>	<b>Rank</b>
MacNeal Hospital Finance	General hospital and commercial properties	\$ 20,028,787	1
Hawthorne Works Ste 316	Shopping center	11,502,914	2
Wal-Mart Real Estate	Retail store	10,511,997	3
Thomas Carey Heirs	Commercial property	8,584,579	4
Concordia Realty Management	Shopping center	8,233,141	5
Westshire Nursing	Hospital & health care, nursing homes	6,665,610	6
Dimucci Development Co	Shopping center including one-story stores and supermarket	6,247,158	7
Wirtz Beverage Illinois	Divisional HQ; wholesale beer, wine & liquor distributor	6,108,607	8
Target Property Tax T732	Discount department stores	6,026,874	9
Cicero Market Place	Supermarket, one-store stores	5,982,020	10
Cermak Plaza Assoc.	Shopping center	-	
Property Tax Dept 201	Industrial property	-	
United States Cold Storage	Industrial property	-	
Cambridge Realty Capital Limited	Commercial properties	-	
		<u><u>\$ 89,891,687</u></u>	

\*Includes only those parcels with 2016 equalized assessed valuations of approximately \$100,000 and over as recorded in the County Assessor's Office.

\*\*Includes only those parcels with 2007 equalized assessed valuations of \$200,000 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	2007 Equalized Assessed Valuation**	Rank	Percent of District's Total EAV
1.39%	\$ 36,646,965	1	1.78%
0.80%	15,149,336	2	0.73%
0.73%	-	-	0.00%
0.60%	14,448,232	4	0.67%
0.57%	-	-	0.00%
0.46%	-	-	0.00%
0.43%	13,825,324	5	0.48%
0.42%	-	-	0.00%
0.42%	9,069,052	7	0.44%
0.41%	8,206,548	8	0.40%
	14,589,201	3	0.71%
	9,867,460	6	0.48%
	8,009,310	9	0.39%
	<u>7,819,801</u>	10	0.38%
	<u><u>\$ 137,631,229</u></u>		

**Morton College, Community College District No. 527**  
**Revenue Capacity (Unaudited)**  
**Property Tax Levies and Collections**  
**Last Ten Levy Years**

<b>Year of Levy</b>	<b>Total Extended Tax Levy</b>	<b>Current Year Collections</b>	<b>Percent of Levy</b>	<b>Delinquent Taxes Collected (Refunded)</b>	<b>Total Taxes Collected</b>	<b>Percent of Levy EAV</b>
2016	\$ 9,807,465	\$ 4,779,749	48.74%	\$ -	\$ 4,779,749	48.74%
2015	9,729,087	9,881,110	101.56%	(337,621)	9,543,489	98.09%
2014	9,613,393	9,529,080	99.12%	(163,147)	9,365,933	97.43%
2013	9,428,970	9,391,600	99.60%	(239,467)	9,152,133	97.06%
2012	9,123,084	9,053,905	99.24%	(234,863)	8,819,042	96.67%
2011	8,989,563	8,914,223	99.16%	(242,218)	8,672,005	96.47%
2010	9,036,894	8,977,670	99.34%	(257,644)	8,720,026	96.49%
2009	8,912,688	8,918,889	100.07%	(393,844)	8,525,045	95.65%
2008	8,805,985	8,864,914	100.67%	(354,714)	8,510,200	96.64%
2007	8,478,945	8,465,204	99.84%	(308,907)	8,156,297	96.19%

The 2011 delinquent tax data is the latest data available.

Data Source

County tax records

# **Morton College, Community College District No. 527**

## **Revenue Capacity (Unaudited)**

### **Assessed Valuations and Taxes Extended**

#### **Governmental Fund Types**

#### **Last Eight Levy Years**

	<b>2016 Levy</b>	<b>2015 Levy</b>	<b>2014 Levy</b>
Assessed valuation	<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	0.4860	0.4999	0.4711
Operations and Maintenance Fund	0.0926	0.1000	0.1000
Bond and Interest Fund	0.0448	0.0463	0.0134
Liability, Protection and Settlement Fund	0.0370	0.0373	0.0713
Social Security Fund	0.0150	0.0149	0.0145
Audit Fund	<u>0.0046</u>	<u>0.0048</u>	<u>0.0050</u>
Total tax rates	<u><u>0.6800</u></u>	<u><u>0.7032</u></u>	<u><u>0.6753</u></u>
Taxes extended			
Education Fund	\$ 7,098,000	\$ 6,968,000	\$ 6,760,000
Operations and Maintenance Fund	1,352,000	1,393,852	1,434,851
Bond and Interest Fund	645,502	644,592	642,824
Audit Fund	67,600	67,600	71,743
Liability, Protection and Settlement Fund	<u>759,200</u>	<u>728,000</u>	<u>780,000</u>
Total taxes extended	<u><u>\$ 9,922,302</u></u>	<u><u>\$ 9,802,044</u></u>	<u><u>\$ 9,689,418</u></u>

2009 is the latest data available.

#### Data Source

County tax records

<b>2013 Levy</b>	<b>2012 Levy</b>	<b>2011 Levy</b>	<b>2010 Levy</b>	<b>2009 Levy</b>
<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)**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Unamortized Bond Premium</b>	<b>Total Outstanding Debt</b>	<b>District 527 Actual Taxable Property Value</b>	<b>Percentage of Actual Value</b>	<b>Population*</b>	<b>Total Outstanding Debt Per Capita</b>
2017	\$ 3,455,000	\$ 314,910	\$ 3,769,910	\$ 1,442,272,976	0.26%	157,067	24.0
2016	3,895,000	364,264	4,259,264	1,393,851,949	0.31%	157,067	27.1
2015	4,315,000	411,669	4,726,669	1,434,851,128	0.33%	157,067	30.1
2014	4,745,000	-	4,745,000	1,538,198,334	0.31%	157,067	30.2
2013	5,580,000	-	5,580,000	1,640,896,561	0.34%	157,067	35.5
2012	6,395,000	-	6,395,000	1,783,704,124	0.36%	157,067	40.7
2011	7,200,000	-	7,200,000	2,305,398,885	0.31%	157,067	45.8
2010	8,075,000	-	8,075,000	2,282,836,100	0.35%	157,067	51.4
2009	3,375,000	-	3,375,000	2,279,069,966	0.15%	157,067	21.5
2008	3,760,000	-	3,760,000	2,063,115,770	0.18%	157,067	23.9

\*Estimated figures used for 2008 through 2017.

Data Source

College records and Bureau of Economic Analysis

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

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Unamortized Bond Premium</b>	<b>Total Outstanding Debt</b>	<b>Amounts Available In Debt Service Fund</b>	<b>Total Net Outstanding Debt</b>	<b>District 527 Actual Taxable Property Value</b>
2017	\$ 3,455,000	\$ 314,910	\$ 3,769,910	\$ 1,027,018	\$ 2,742,892	\$ 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
2009	3,375,000	-	3,375,000	1,527,297	1,847,703	2,279,069,966
2008	3,760,000	-	3,760,000	1,586,742	2,173,258	2,063,115,770

\*Estimated figures used for 2008 through 2017.

Data Source

College records and Bureau of Economic Analysis



<b>Percentage of Net Outstanding Debt to Actual Taxable Property Value</b>	<b>Population*</b>	<b>Total Net Outstanding Debt Per Capita</b>
0.19%	157,067	17.5
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
0.08%	157,067	11.8
0.11%	157,067	13.8

**Morton College, Community College District No. 527**  
**Debt Capacity (Unaudited)**  
**Direct and Overlapping General Obligation Bonded Debt\***  
**June 30, 2017**

Name	Outstanding Bonds	Applicable to District	
		Percentage	Amount
Morton Community College District No. 527	\$ 3,455,000	100.00%	\$ 3,455,000
Cook County	3,213,141,750	0.99%	31,777,972
Cook County Forest Preserve	159,440,240	0.99%	1,576,864
Metropolitan Water Reclamation District	2,583,922,748 (1)	1.01%	26,045,941
Lyons Township	2,545,000	4.85%	123,509
Municipalities			
City of Berwyn	161,455,000 (2)(5)	100.00%	161,455,000
Town of Cicero	35,600,000 (4)	100.00%	35,600,000
Village of Forest View	1,195,000	42.62%	509,249
Village of Lyons	4,700,000 (3)(5)	95.12%	4,470,640
Village of McCook	37,340,000	28.35%	10,587,010
Village of Stickney	8,050,000	100.00%	8,050,000
Park Districts			
Berwyn Park District	2,155,000	100.00%	2,155,000
Central Stickney Park District	1,134,000	2.14%	24,245
Clyde Park District	885,000	100.00%	885,000
Hawthorne Park District	170,455 (3)	100.00%	170,455
McCook Park District	511,000	28.56%	145,916
North Berwyn Park District	516,400 (3)	100.00%	516,400
Library District			
McCook Public Library District	- (3)	28.56%	-
Stickney Forest View Public Library District	1,235,000	54.39%	671,729
School District			
School District #99	56,165,000 (5)	100.00%	56,165,000
School District #100	36,665,000	100.00%	36,665,000
School District #103	7,421,142 (2)	70.74%	5,249,864
School District #104	27,740,000	3.20%	886,570
High School District			
#201	73,649,339 (2)	100.00%	73,649,339
Total direct and overlapping general obligation bonded debt			<u><u>\$ 460,835,703</u></u>

\*2016 Equalized Assessed Values were used for this statement.  
Outstanding bonds are as of June 30, 2017

- (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

Fiscal Year	Assessed Amount	Debt Limit Rate	Debt Limit (Assessed Value Debt Limit Rate)	Debt Applicable to Debt Limit	Legal Debt Margin	Debt Applicable to Debt Limit as a Percentage of Debt Limit
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%
2009	2,279,069,966	2.875%	56,798,257	3,375,000	53,423,257	5.94%
2008	2,063,115,770	2.875%	57,423,397	3,760,000	53,663,397	6.55%

#### 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**

<b>Fiscal Year</b>	<b>Population Employed <sup>(2)</sup></b>	<b>Personal Income <sup>(2)</sup></b>	<b>Per Capital Personal Income</b>	<b>Unemployment Rate <sup>(1)</sup></b>
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
2009	N/A	N/A	N/A	N/A
2008	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**

<b>Employer</b>	<b>City</b>	<b>Approximate Number of Employees</b>	<b>Data Source*</b>	<b>Rank</b>	<b>Percent of Total District Employment**</b>
<b><u>2017</u></b>					
MacNeal Hospital	Berwyn	1,800	(2)	1	2.60%
Wirtz Beverage Illinois, LLC	Cicero	1,000	(2)	2	1.44%
Morton East & West High Schools	Cicero	768	(3)	3	1.11%
LBP Manufacturing, Inc. (Levin Bros. Paper)	Cicero	400	(1)	4	0.58%
Morton College	Cicero	399	(2)	6	0.58%
Meade Electric Co.	McCook	400	(1)	6	0.58%
Terrace Paper Co., Inc.	Cicero	400	(3)	5	0.58%
A&R Janitorial Services, Inc.	Cicero	350	(2)	7	0.51%
USF Holland, Inc.	McCook	340	(2)	8	0.49%
Walmart Supercenter	Cicero	335	(4)	8	0.48%
Campagna-Turano Bakery	Berwyn	300	(1)	9	0.43%
Fontanini Italian Meats	McCook	270	(1)	10	0.39%
Saporito Finishing Co.	Cicero	250	(1)	11	0.36%
Tru Vue, Inc. (HQ)	McCook	250	(1)	11	0.36%
Estes Express Lines, Inc.	McCook	245	(2)	12	0.35%
Total		<u>7,507</u>			<u>10.84%</u>
<b><u>2008</u></b>					
MacNeal Memorial Hospital	Berwyn	2,200	(5)	1	1.40%
A & R Janitorial Service	Cicero	1,800	(5)	2	1.14%
USF Holland, Inc.	McCook	500	(5)	3	0.32%
LBP Manufacturing, Inc. (Levin Bros. Paper)	Cicero	420	(5)	4	0.27%
Meade Electric Co.	McCook	400	(5)	5	0.25%
Terrace Paper Co., Inc.	Cicero	400	(5)	6	0.25%
Turano Baking Company	Berwyn	300	(5)	7	0.19%
Innerpac Inc.	Cicero	300	(5)	8	0.19%
Crown Recycling & Waste Services	McCook	250	(5)	9	0.16%
Tru Vue, Inc. (HQ)	McCook	250	(5)	10	0.16%
World Marketing Chicago	McCook	250	(5)	11	0.16%
Estes Express Lines, Inc.	McCook	240	(5)	12	0.15%
Bell Fuels, Inc.	Cicero	200	(5)	13	0.13%
Burlington Northern & Santa F. Railroad	Cicero	200	(5)	14	0.13%
Chicago Park Tentel	McCook	200	(5)	15	0.13%
Corey Steel	Cicero	200	(5)	16	0.13%
Iron Corp.	McCook	200	(5)	17	0.13%
Sommer & Maca Industries, Inc.	Cicero	200	(5)	18	0.13%
Waste Management	McCook	200	(5)	19	0.13%
UOP	McCook	200	(5)	20	0.13%
		<u>8,910</u>			<u>5.68%</u>

\*The 2008 principal employer information was obtained from the District's 2008 Official Statement which listed the sources shown below in (5).

\*\*Illinois Department of Employment Security.

**Data Source**

- (1) 2017 Illinois Manufacturers Directory
- (2) 2017 Illinois Services Directory
- (3) Employer Official Website and/or Financial Reports
- (4) ReferenceUSA.com
- (5) 2008 Illinois Manufacturers Director, 2008 Illinois Services Directory, 2008 Harris Illinois Industrial Directory

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

	2017	2016	2015	2014
FACULTY				
Full time	53	55	56	54
Full time overload	-	-	-	-
Full time summer	-	-	-	-
	53	55	56	54
Part time	171	171	187	190
Total Faculty FTE	224	226	243	244
Teaching	224	226	243	243
Non-teaching	-	-	-	-
Total Faculty FTE	224	226	243	243
LIBRARY, COUNSELORS AND OTHERS				
Full time	-	3	3	3
Summer	-	-	-	-
Part time	5	4	3	3
Total Library, Counselors and Others	5	7	6	6
Library	-	-	-	-
Counselors	-	-	-	-
Others	-	-	-	-
Total Library, Counselors and Others	-	-	-	-
ADMINISTRATORS	26	30	34	31
CLASSIFIED EMPLOYEES	121	121	113	114
Total FTE employees	376	384	396	394
Student employee (1)	7	15	11	16
Total FTE employees	383	399	407	410

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

Data Source

College records



2013	2012	2011	2010	2009	2008
51	51	52	53	52	51
-	-	-	-	-	-
-	-	-	-	-	-
51	51	52	53	52	51
192	190	166	159	154	150
243	241	218	212	206	201
243	241	218	212	206	201
-	-	-	-	-	-
243	241	218	212	206	201
3	3	3	4	4	3
-	-	-	-	-	-
4	4	4	7	5	4
7	7	7	11	9	7
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
29	24	15	15	14	15
112	108	106	105	108	105
391	380	346	343	337	328
18	19	19	5	4	3
409	399	365	348	341	331

# Morton College, Community College District No. 527

## Operating Information (Unaudited)

### Capital Assets Statistics

#### Last Ten Fiscal Years

	2017	2016	2015	2014
Capital asset type				
Land and improvements	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
Building and building improvements	35,510,495	30,648,155	30,355,520	30,083,273
Furniture, fixtures and equipment	7,725,949	7,534,528	7,296,085	7,078,802
Construction in progress	-	4,602,737	807,330	-
Total capital assets	45,836,692	45,385,668	41,059,183	39,762,323
Less accumulated depreciation				
Building and building improvements	(15,372,978)	(14,118,355)	(12,606,188)	(11,350,048)
Furniture, fixtures and equipment	(4,911,611)	(4,295,895)	(3,740,020)	(3,198,741)
Total accumulated depreciation	(20,284,589)	(18,414,250)	(16,346,208)	(14,548,789)
Total net capital assets	\$ 25,552,103	\$ 26,971,418	\$ 24,712,975	\$ 25,213,534
Other information				
Capital additions	\$ 451,024	\$ 4,326,485	\$ 1,296,860	\$ 4,999,201
Depreciation expense	\$ 1,870,339	\$ 2,068,042	\$ 1,797,419	\$ 1,761,597

#### Data Source

College records

2013	2012	2011	2010	2009	2008
\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
24,237,896	23,718,767	23,380,951	23,293,440	23,103,524	22,263,455
6,634,673	6,126,427	5,242,349	1,832,742	1,980,273	2,052,200
1,290,305	869,399	765,534	3,393,564	16,376	9,900
<u>34,763,122</u>	<u>33,314,841</u>	<u>31,989,082</u>	<u>31,119,994</u>	<u>27,700,421</u>	<u>26,925,803</u>
(10,127,758)	(8,920,731)	(8,005,858)	(7,107,072)	(6,213,233)	(5,328,129)
<u>(2,659,434)</u>	<u>(2,421,445)</u>	<u>(1,899,090)</u>	<u>(1,347,162)</u>	<u>(1,397,780)</u>	<u>(1,437,305)</u>
<u>(12,787,192)</u>	<u>(11,342,176)</u>	<u>(9,904,948)</u>	<u>(8,454,234)</u>	<u>(7,611,013)</u>	<u>(6,765,434)</u>
<u>\$ 21,975,930</u>	<u>\$ 21,972,665</u>	<u>\$ 22,084,134</u>	<u>\$ 22,665,760</u>	<u>\$ 20,089,408</u>	<u>\$ 20,160,369</u>
<u>\$ 1,448,281</u>	<u>\$ 1,325,759</u>	<u>\$ 869,088</u>	<u>\$ 3,772,003</u>	<u>\$ 1,074,975</u>	<u>\$ 556,089</u>
<u>\$ 1,445,016</u>	<u>\$ 1,437,228</u>	<u>\$ 1,450,714</u>	<u>\$ 1,195,651</u>	<u>\$ 1,145,936</u>	<u>\$ 1,135,715</u>

# **Morton College, Community College District No. 527**

## **Residency Policy**

**Year Ended June 30, 2017**

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 REPORTS SECTION



**MORTON COLLEGE**

**Comprehensive Annual Financial Report**  
Fiscal Year Ended June 30, 2017

## **State Required Report Section**



# Morton College, Community College District No. 527

## All Funds Summary

### Uniform Financial Statement Number 1

Year Ended June 30, 2017

	Education Fund	Operation and Maintenance Fund	Operation and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Restricted Purposes Fund
Account balance at July 1, 2016	\$ 2,936,948	\$ 722,722	\$ (239,486)	\$ 1,198,760	\$ 3,871
Revenues					
Local tax revenue	6,923,933	1,449,965	-	-	-
All other local revenue	-	-	-	-	11,625
ICCB grants	5,926,442	-	-	-	481,353
All other state revenue	677,235	677,235	176,317	-	10,541,740
Federal revenue	-	-	-	-	8,651,665
Student tuition and fees	8,749,657	1,085,913	-	-	-
All other revenue	176,951	15,288	-	1,559,190	-
Total revenues	22,454,218	3,228,401	176,317	1,559,190	19,686,383
Expenditures					
Instruction	8,911,514	-	-	-	6,890,440
Academic support	1,780,531	-	-	-	786,700
Student services	2,081,761	-	-	-	968,732
Public service/continuing education	284,543	-	-	-	844,952
Auxiliary services	684,254	-	-	1,531,842	242,440
Operation and maintenance of plant	-	3,176,396	596,052	-	1,052,728
Institutional support	5,008,585	-	-	-	1,475,983
Scholarships, student grants and waivers	1,421,136	-	-	-	7,413,756
Debt service	-	-	-	-	-
Depreciation	-	-	-	-	-
Total expenditures	20,172,324	3,176,396	596,052	1,531,842	19,675,731
Operation transfers in	208,000	10,650	423,428	-	-
Operation transfers out	443,428	-	-	200,000	10,650
Account balance at June 30, 2017	\$ 4,983,414	\$ 785,377	\$ (235,793)	\$ 1,026,108	\$ 3,873

<b>Bond Retirement Fund</b>	<b>Working Cash Fund</b>	<b>Audit Fund</b>	<b>Liability, Protection, and Settlement Fund</b>	<b>Investment in Plant</b>	<b>Total</b>
<u>\$ 1,011,459</u>	<u>\$ 9,392,979</u>	<u>\$ (39,554)</u>	<u>\$ 1,413,980</u>	<u>\$ 22,533,800</u>	<u>\$ 38,935,479</u>
556,811	-	118,851	714,340	-	9,763,900
-	-	-	-	-	11,625
-	-	-	-	-	6,407,795
-	-	-	-	-	12,072,527
-	-	-	-	-	8,651,665
-	-	-	-	-	9,835,570
<u>11</u>	<u>57,469</u>	<u>3</u>	<u>4</u>	<u>(16,847)</u>	<u>1,792,069</u>
<u>556,822</u>	<u>57,469</u>	<u>118,854</u>	<u>714,344</u>	<u>(16,847)</u>	<u>48,535,151</u>
-	-	-	134,683	(208,267)	15,728,370
-	-	-	17,983	-	2,585,214
-	-	-	22,371	-	3,072,864
-	-	-	5,141	-	1,134,636
-	-	-	4,620	-	2,463,156
-	-	-	24,959	(242,758)	4,607,377
-	-	82,400	469,606	-	7,036,574
-	-	-	-	-	8,834,892
601,861	-	-	-	(423,987)	177,874
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,870,339</u>	<u>1,870,339</u>
<u>601,861</u>	<u>-</u>	<u>82,400</u>	<u>679,363</u>	<u>995,327</u>	<u>47,511,296</u>
-	-	20,000	-	-	662,078
<u>-</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>662,078</u>
<u>\$ 966,420</u>	<u>\$ 9,442,448</u>	<u>\$ 16,900</u>	<u>\$ 1,448,961</u>	<u>\$ 21,521,626</u>	<u>\$ 39,959,334</u>

# Morton College, Community College District No. 527

## Summary of Capital Assets and Debt Uniform Financial Statement Number 2 Year Ended June 30, 2017

	Capital Asset/Debt July 1, 2016	Additions	Disposals	Transfers	Capital Asset/Debt June 30, 2017
Capital asset type					
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ -	\$ 2,600,248
Building and building improvements	30,648,155	259,603	-	4,602,737	35,510,495
Furniture, fixtures and equipment	7,534,528	191,421	-	-	7,725,949
Construction in progress	4,602,737	-	-	(4,602,737)	-
Total capital assets	45,385,668	451,024	-	-	45,836,692
Less accumulated depreciation	(18,414,250)	(1,870,339)	-	-	(20,284,589)
Total net capital assets	<u>\$ 26,971,418</u>	<u>\$ (1,419,315)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,552,103</u>
Debt					
Total debt	<u>\$ 4,390,727</u>	<u>\$ 16,847</u>	<u>\$ (544,189)</u>	<u>\$ -</u>	<u>\$ 3,863,385</u>

# Morton College, Community College District No. 527

## Operating Funds Revenues and Expenditures

### Uniform Financial Statement Number 3

Year Ended June 30, 2017

	Education Fund	Operation and Maintenance Fund	Total Operating Funds
Operating revenues, by source			
Local government			
Taxes	\$ 6,923,933	\$ 1,449,965	\$ 8,373,898
Chargeback revenue			
Other community colleges	-	-	-
Total local government	<u>6,923,933</u>	<u>1,449,965</u>	<u>8,373,898</u>
State government			
ICCB credit hour grants	1,950,958	-	1,950,958
ICCB equalization grants	3,703,131	-	3,703,131
ICCB vocational education	-	-	-
ICCB CTE formula	272,353	-	272,353
Corporate personal property replacement taxes	<u>677,235</u>	<u>677,235</u>	<u>1,354,470</u>
Total state government	<u>6,603,677</u>	<u>677,235</u>	<u>7,280,912</u>
Student tuition and fees			
Tuition	7,107,847	-	7,107,847
Fees	<u>1,641,810</u>	<u>1,085,913</u>	<u>2,727,723</u>
Total student tuition and fees	<u>8,749,657</u>	<u>1,085,913</u>	<u>9,835,570</u>
Other sources			
Sales and service fees	95,250	-	95,250
Facilities rental	-	13,260	13,260
Investment revenue	36,119	1,783	37,902
Other sources	<u>45,582</u>	<u>245</u>	<u>45,827</u>
Total other sources	<u>176,951</u>	<u>15,288</u>	<u>192,239</u>
Total revenue	22,454,218	3,228,401	25,682,619
Less nonoperating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted revenue	<u>\$ 22,454,218</u>	<u>\$ 3,228,401</u>	<u>\$ 25,682,619</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, 2017

	Education Fund	Operation and Maintenance Fund	Total Operating Funds
Operating expenditures			
By program			
Instruction	\$ 8,911,514	\$ -	\$ 8,911,514
Academic support	1,780,531	-	1,780,531
Student services	2,081,761	-	2,081,761
Public service/continuing education	284,543	-	284,543
Auxiliary services	684,254	-	684,254
Operation and maintenance of plant	-	3,176,396	3,176,396
Institutional support	5,008,585	-	5,008,585
Scholarships, student grants and waivers	1,380,005	-	1,380,005
Total operating expenditures, by program	<u>20,131,193</u>	<u>3,176,396</u>	<u>23,307,589</u>
Total operating items*			
Tuition chargeback revenue	<u>41,131</u>	<u>-</u>	<u>41,131</u>
Adjusted expenditures	<u>20,172,324</u>	<u>3,176,396</u>	<u>23,348,720</u>
By object			
Salaries	13,498,095	1,700,945	15,199,040
Employee benefits	1,513,085	208,268	1,721,353
Contractual services	2,508,859	332,452	2,841,311
General materials and supplies	832,434	120,544	952,978
Conference and meeting expenses	318,801	5,093	323,894
Fixed charges	6,587	-	6,587
Utilities	-	795,011	795,011
Capital outlay	61,307	14,083	75,390
Student grants and scholarships	1,328,338	-	1,328,338
Other	63,687	-	63,687
Total operating expenditures, by object	<u>20,131,193</u>	<u>3,176,396</u>	<u>23,307,589</u>
Less operating items*			
Tuition chargeback revenue	<u>41,131</u>	<u>-</u>	<u>41,131</u>
Adjusted expenditures	<u><u>\$ 20,172,324</u></u>	<u><u>\$ 3,176,396</u></u>	<u><u>\$ 23,348,720</u></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, 2017**

Restricted purposes fund revenues, by source	
Local government	\$ 11,625
Other	
State government	
ICCB vocational education	14,399
ICCB adult education	466,954
Other state revenue	10,541,740
Total state government	<u>11,023,093</u>
Federal government	
Department of Education	8,646,530
Department of Agriculture	5,135
Total federal government	<u>8,651,665</u>
Total restricted purposes fund revenues, by source	<u><u>\$ 19,686,383</u></u>
Restricted purposes fund expenditures, by program	
Instruction	\$ 6,890,440
Academic support	786,700
Student services	968,732
Public service/continuing education	844,952
Auxiliary services	242,440
Operation and maintenance of plant	1,052,728
Institutional support	1,475,983
Scholarships, student grants and waivers	<u>7,413,756</u>
Total restricted purposes fund expenditures, by program	<u><u>\$ 19,675,731</u></u>
Restricted purposes fund expenditures, by object	
Salaries	\$ 1,122,648
Employee benefits	10,414,369
Contractual services	466,294
General materials and supplies	190,161
Conference and meeting expenses	36,026
Capital outlay	32,477
Student grants and scholarships	<u>7,413,756</u>
Total restricted purposes fund expenditures, by object	<u><u>\$ 19,675,731</u></u>



# Morton College, Community College District No. 527

## Current Funds – Expenditures by Activity

### Uniform Financial Statement Number 5

Year Ended June 30, 2017

Instruction	
Instruction programs	\$ 8,911,514
Other	7,025,123
Total instruction	<u>15,936,637</u>
Academic support	
Library center	507,693
Instructional materials center	163,733
Other	1,913,788
Total academic support	<u>2,585,214</u>
Student services support	
Admissions and records	442,911
Counseling and career services	988,869
Financial aid administration	326,604
Other student services support	1,314,480
Total student services and support	<u>3,072,864</u>
Public service/continuing education	
Community education	282,057
Community services	2,486
Other	850,093
Total public service/continuing education	<u>1,134,636</u>
Auxiliary services	<u>2,463,156</u>
Operation and maintenance	
Maintenance	467,755
Custodial services	655,609
Grounds	157,838
Campus security	930,920
Plant utilities	795,011
Administration	1,246,950
Total operation and maintenance	<u>4,254,083</u>
Institutional support	
Executive management	1,053,562
Fiscal operations	624,325
Community relations	377,421
Administration support services	379,412
Board of Trustees	84,570
General institutional	1,071,429
Administrative data processing	1,951,561
Other	1,494,294
Total institutional support	<u>7,036,574</u>
Scholarship, student grants and waivers	<u>8,834,892</u>
Total current funds expenditures	<u>\$ 45,318,056</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 2017 Certification of Chargeback Reimbursement**  
**Year Ended June 30, 2017**

All Fiscal Year 2017 noncapital audited operating expenditures  
from the following funds

Education Fund	\$ 20,111,017
Operations and Maintenance Fund	3,162,312
Operations and Maintenance Fund (restricted)	252,892
Bond Retirement Fund	395,000
Restricted Purposes Fund	9,286,915
Audit Fund	82,400
Liability, Protection, and Settlement Fund	679,363
Auxiliary Enterprise Fund	<u>27,351</u>
Total noncapital expenditures	<u>33,997,250</u>

Depreciation on capital outlay expenses paid from sources other than state and federal funds	<u>1,426,941</u>
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Total costs included	<u><u>\$ 35,424,191</u></u>
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Total certified semester credit hours	<u>77,548</u>
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Per capita cost per semester credit hour	<u><u>\$ 456.80</u></u>
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All Fiscal Year 2017 state and federal operation grants for noncapital expenses, except ICCB grants	\$ 13,285,629
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Fiscal Year 2017 state and federal grants per semester credit hour	171.32
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District's average ICCB grant rate for fiscal year 2018	25.14
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District's student tuition and fees per semester credit hour for fiscal year 2017	\$ 128.00
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Chargeback reimbursement per semester credit hour	\$ 132.34
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Approved:

  
Chief Financial Officer

10/13/17  
Date

Approved:

  
President

10-13-17  
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, 2017, 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, 2017, 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, 2017, 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 October 16, 2017, 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.

A handwritten signature in black ink that reads "BKD, LLP". The letters are stylized and slanted to the right.

Oakbrook Terrace, Illinois  
October 16, 2017



**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, 2017, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, and have issued our report thereon, dated October 16, 2017. 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, 2017, 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.



Oakbrook Terrace, Illinois  
October 16, 2017

**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, 2017

	State Basic	Performance	Total (Memorandum Only)
<b>Assets</b>			
Receivables	\$ 92,027	\$ 195,856	\$ 287,883
	<u>\$ 92,027</u>	<u>\$ 195,856</u>	<u>\$ 287,883</u>
<b>Liabilities and Program Balance</b>			
<b>Liabilities</b>			
Accrued salaries	\$ 878	\$ 1,692	\$ 2,570
Due to other funds	<u>91,149</u>	<u>194,164</u>	<u>285,313</u>
Total liabilities	92,027	195,856	287,883
<b>Program Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 92,027</u>	<u>\$ 195,856</u>	<u>\$ 287,883</u>

**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, 2017**

	<b>State Basic</b>	<b>Performance</b>	<b>Total (Memorandum Only)</b>
<b>Revenues</b>			
Illinois Community College Board Grant	\$ 226,418	\$ 240,537	\$ 466,955
<b>Expenditures</b>			
Instructional and student services			
Instruction	213,165	48,015	261,180
Social work services	1,981	650	2,631
Guidance services	9,945	23,344	33,289
Assessment and testing	1,327	12,492	13,819
Student transportation services	-	-	-
Literacy services	-	-	-
Child care services	-	-	-
Total instructional and student services	226,418	84,501	310,919
Program support			
Improvement of instructional service	-	48,063	48,063
General administration	-	6,306	6,306
Data and informational service	-	101,667	101,667
Total program support	-	156,036	156,036
Total expenditures	226,418	240,537	466,955
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Program Balance</b>			
Beginning balance - July 1, 2016	-	-	-
Ending balance - June 30, 2017	\$ -	\$ -	\$ -

**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, 2017**

<b>State Basic</b>	<b>Audited Financial Amount</b>	<b>Actual Expenditure Percentage</b>
Instruction (45% minimum required)	\$ 213,165	94%
General administration (15% maximum allowed)	-	0%



# **Morton College, Community College District No. 527**

## **Notes to Financial Statements**

**June 30, 2017**

### **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, 2017. Amounts received from ICCB are recognized as revenues when the corresponding expenditures are incurred.

Funds obligated for goods and services by June 30, 2017, and paid for by August 31, 2017, are recorded as unearned revenue. Payments of prior year's encumbrances for goods received prior to August 31, 2016, 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, 2017.

## **Enrollment Data**

**Independent Accountant's Report on  
Schedule of Enrollment 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 Enrollment Data and Other Basis Upon Which Claims Were Filed (Schedule) of Morton College, Community College District No. 527 for the year ended June 30, 2017. 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 Enrollment 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, 2017.

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  
October 16, 2017

# Morton College, Community College District No. 527

## Schedule of Enrollment Data and Other Basis Upon Which Claims Were Filed With the Illinois Community College Board Year Ended June 30, 2017

	Total Certified Restricted Credit Hours by Term			
	Summer	Fall	Spring	Total
Baccalaureate	-	-	-	-
Business occupation	-	-	-	-
Technical occupational	-	-	-	-
Health occupational	-	-	-	-
Remedial development	-	-	-	-
Adult basic education/adult secondary education	645.5	3,593.5	3,967.5	8,206.5
Total credit hours certified	645.5	3,593.5	3,967.5	8,206.5

	Summer	Fall	Spring	Total
Reimbursable in-District residents	521.5	3,137.5	3,412.5	7,071.5

	Total Restricted Certified Correctional Semester Credit			
	Summer	Fall	Spring	Total
Baccalaureate	-	-	-	-
Business occupation	-	-	-	-
Technical occupational	-	-	-	-
Health occupational	-	-	-	-
Remedial development	-	-	-	-
Adult basic education/adult secondary education	-	-	-	-
Total credit hours certified	-	-	-	-

	Total Restricted Certified Correctional Semester Credit			
	Summer	Fall	Spring	Total
Adult basic education/adult secondary education	-	-	-	-
Total credit hours certified	-	-	-	-

Approved: Miray Lues 10/13/17  
Chief Financial Officer Date

Approved: [Signature] 10-13-17  
President Date

# Morton College, Community College District No. 527

## Schedule of Enrollment Data and Other Basis Upon Which Claims Were Filed With the Illinois Community College Board Year Ended June 30, 2017

Total Certified Unrestricted Credit Hours by Term				
	Summer	Fall	Spring	Total
Baccalaureate	4,331.0	22,920.0	21,861.0	49,112.0
Business occupation	136.0	1,793.0	1,843.0	3,772.0
Technical occupational	186.0	1,524.0	1,987.0	3,697.0
Health occupational	150.0	2,521.0	2,147.0	4,818.0
Remedial development	672.0	3,961.0	3,088.0	7,721.0
Adult basic education/adult secondary education	-	-	-	-
Total credit hours certified	5,475.0	32,719.0	30,926.0	69,120.0

	Summer	Fall	Spring	Total
Reimbursable in-District residents	4,850.0	28,681.0	27,419.0	60,950.0
Reimbursable out-of-District chargeback or contractual agreement	46.0	90.0	85.0	221.0
	4,896.0	28,771.0	27,504.0	61,171.0

Total Unrestricted Certified Correctional Semester Credit				
	Summer	Fall	Spring	Total
Baccalaureate	-	-	-	-
Business occupation	-	-	-	-
Technical occupational	-	-	-	-
Health occupational	-	-	-	-
Remedial development	-	-	-	-
Adult basic education/adult secondary education	-	-	-	-
Total credit hours certified	-	-	-	-

Summary of Certified Dual Credit and Dual Enrollment				
	Summer	Fall	Spring	Total
Dual credit	-	546.0	1,594.0	2,140.0
Total	-	546.0	1,594.0	2,140.0

Approved:  10/13/17  
Chief Financial Officer Date

Approved:  10.15.17  
President Date

**Morton College, Community College District No. 527**  
**Schedule of Enrollment Data and Other Basis Upon Which**  
**Claims Were Filed With the Illinois Community College Board**  
**Year Ended June 30, 2017**

	<b>Total Reimbursable Credit Hours</b>	<b>Total Reimbursable Credit Hours Certified to the ICCB</b>	<b>Difference</b>
Baccalaureate	49,112.0	49,112.0	-
Business occupation	3,772.0	3,772.0	-
Technical occupational	3,697.0	3,697.0	-
Health occupational	4,818.0	4,818.0	-
Remedial development	7,721.0	7,721.0	-
Adult basic education/adult secondary education	8,206.5	8,206.5	-
Total credit hours certified	<u>77,326.5</u>	<u>77,326.5</u>	<u>-</u>

	<b>Total Attending</b>	<b>Total Attending as Certified to the ICCB</b>	<b>Difference</b>
Reimbursable in-District residents	68,021.5	68,021.5	-
Reimbursable out-of-District chargeback or contractual agreement	221.0	221.0	-
	<u>68,242.5</u>	<u>68,242.5</u>	<u>-</u>

<b>Certified Correctional Credit Hours</b>			
	<b>Total Reimbursable Credit Hours</b>	<b>Total Reimbursable Credit Hours Certified to the ICCB</b>	<b>Difference</b>
Baccalaureate	-	-	-
Business occupation	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial development	-	-	-
Adult basic education/adult secondary education	-	-	-
Total credit hours certified	<u>-</u>	<u>-</u>	<u>-</u>



# **Morton College, Community College District No. 527**

## **Schedule of Enrollment Data and Other Basis Upon Which Claims Were Filed With the Illinois Community College Board**

**Year Ended June 30, 2017**

	<b>Total Reimbursable Credit Hours</b>	<b>Total Reimbursable Credit Hours Certified to the ICCB</b>	<b>Difference</b>
Dual credit	-	-	-
Dual enrollment	-	-	-
Total	-	-	-

## LIST OF URL LINKS WITHIN THE FOCUSED REPORT

9. [http://www.morton.edu/Board\\_of\\_Trustees/](http://www.morton.edu/Board_of_Trustees/) (p5)
11. <https://www.acct.org/Congress2016> (p5)
12. <https://www.acct.org/events/2017congress> (p5)
15. <https://www.collaborativebraintrust.com/> (p6)
17. <http://www.communitycolleges.org/> (p7)
18. <https://league.org/inn2016> (p7)
24. [https://www.hacu.net/hacu/Annual\\_Conference1.asp](https://www.hacu.net/hacu/Annual_Conference1.asp) (p7)
25. <http://www.nactc.org/> (p7)
26. <https://www.conference-board.org/conferences/conferencedetail.cfm?conferenceid=2800> (p8)
27. <http://ilshrm.org/> (p8)
28. <https://www.shrm.org/pages/default.aspx> (p8)
52. <http://morton.edu> (p17)
53. [https://fs.morton.edu/adfs/ls?wa=wsignin1.0&wtrealm=urn%3amy.morton.edu%3a443&wctx=https%3a%2f%2fmy.morton.edu%2f\\_layouts%2fAuthenticate.aspx%3fSource%3d%252F](https://fs.morton.edu/adfs/ls?wa=wsignin1.0&wtrealm=urn%3amy.morton.edu%3a443&wctx=https%3a%2f%2fmy.morton.edu%2f_layouts%2fAuthenticate.aspx%3fSource%3d%252F) (p17)
54. <https://nilie.ncsu.edu/about-nilie> (p18)
56. [http://morton.edu/uploadedFiles/Pages/About\\_Morton/MC%20FY18%20Final%20Budget%20Report.pdf](http://morton.edu/uploadedFiles/Pages/About_Morton/MC%20FY18%20Final%20Budget%20Report.pdf) (p19)
58. <http://www.mortoncollegefoundation.org/> (p22)

## INTERACTIVE LINKS NOT REFERENCED WITHIN THE FOCUSED REPORT

Catalog and Student Handbook: <http://morton.edu/Programs-and-Courses/Catalog-and-Student-Handbook/>

Employee Handbooks: <http://morton.edu/Employment/Employee-Handbooks/>