



**Morton College**

**Public Regular Board Meeting**

**Wednesday, January 25, 2023, 11 :00 AM**



## MORTON COLLEGE

### COMMUNITY COLLEGE DISTRICT NO. 527 COOK COUNTY, ILLINOIS Agenda for the Regular Meeting Wednesday, January 25, 2023

Agenda for the Regular Meeting of the Morton College Board of Trustees of Illinois Community College District No. 527, Cook County, to be held at 11:00 AM on Wednesday, January 25, 2023, in the Jedlicka Performing Arts Center, 3801 S. Central Avenue, Cicero, IL 60804.

1. Call to Order

2. Pledge of Allegiance

3. Roll Call

4. Citizen Comments

5. Recognitions

5.1. Men's Soccer, NJCAA Division II, National Runner UP

5.2. Men's Cross Country, NJCAA Division II National Qualifier

6. Report

6.1. ICCTA - ACCT

7. President's Report

7.1. Finance Review

8. Consent Agenda

Approval of the consent agenda, items may be removed from the consent agenda at 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.

8.1. Approval of the Minutes of the Regular Board Meeting held on December 14, 2022.

8.2. Approval and ratification of accounts payable and payroll for the month of December 2022, in the amount of \$3,015,412.00, and budget transfers, in the amount of \$177,499.00.

8.3. Approval of the Monthly Budget Report for fiscal year to date ending in December 2022.

8.4. Approval of the Treasurer's Report for December 2022.

8.5. Approval of the Comprehensive Annual Financial Report for fy22, and the accompanying communication prepared by Forvis, LLP Auditors.

8.6. Approval of the Paralegal Internship Agreement with the Law Office of Chistine Contreras.

8.7. Approval of the City Wide Maintenance Janitorial Service to clean, disinfect and deodorize Building E, for fy23, for an amount not to exceed \$48,617.00, funded by the HEERF grant.

- 8.8. Approval of the Watermarks Insights, LLC., a three-year contract for the curriculum management system, in the amount of \$45,045.00.
- 8.9. Approval of the purchase of Apple iPads for the 1:1 Program, in the amount of \$39,000.00, funded by the REMOTE grant.
- 8.10. Approval of the out-of-state travel of Stan Fields, College President, to attend the NSBA 2023 Annual Conference and Exposition in Orlando, Florida, April 1 - 3, 2023, at an approximate cost of \$3,410.00.
- 8.11. Approval of the out-of-state travel of the women's softball team to Tampa, Florida, from March 18 - 25, 2023, at an approximate cost of \$18,700.00.
- 8.12. Approval of the out-of-state travel of the women's softball team to Charlotte, North Carolina, from February 16 - 19, 2023, at an approximate cost of \$12,800.00.
- 8.13. Approval of the out-of-state travel of the baseball team to Vincennes, Indiana, from February 24 - 26, 2023, at an approximate cost of \$8,096.00.
- 8.14. Approval of the out-of-state travel of the women's wrestling team to Des Moines, Iowa, from February 3 - 4, 2023, at an approximate cost of \$740.00.
- 8.15. Approval of the out-of-state travel of the baseball team to Amarillo, Texas, from March 2 - 6, 2023, at an approximate cost of \$26,600.00.
- 8.16. Approval of a 10% temporary salary increase for Suzanna Raigoza, Senior Accountant, to assist with responsibilities of the Grant Accountant position, effective November 1, 2022 to January 31, 2023.
- 8.17. Approval of a 10% temporary salary increase for Clara Martinez, to assist with responsibilities of the Simulation Coordinator position, effective January 1, to February 28, 2023.
- 8.18. Approval of a 10% temporary salary increase for Anayeli Fuentes, Human Resources Generalist, to assist with responsibilities of the HR Coordinator position, effective February 1, to April 30, 2023.
- 8.19. Approval of a 10% temporary salary increase for Liliana Raygoza, Human Resources Support Specialist, to assist with responsibilities of the HR Coordinator position, effective February 1, to April 30, 2023.
- 8.20. Approval of a 10% temporary salary increase for Michelle Herrera, Associate Dean of Academic Services, to assist with responsibilities of the Associate Dean of Student Services position, effective December 12, 2022 to March 12, 2023.
- 8.21. Approval of Building Services of America, LLC., as single source for cleaning supplies, in the amount of \$40,000.00.
- 8.22. Approval of the renewal of the Organization for Associate Degree Nursing membership, in the amount of \$595.00.
- 8.23. Approval of the appointment of Marisol Campos-Garcia as the Interim Director of Student Activities, \$64,000.00, effective January 26, 2023, to June 30, 2023.
- 8.24. Approval of the Demonica Kemper Architect fees for the Hawthorne athletic fields fence replacement, culinary arts lab renovations, Building F renovations, Tutoring Center renovations, sliding glass doors project, in the amount of \$313,860.00.
- 8.25. Approval of the Flood's Royal Flush to supply a three-unit port-a-potty trailer rental due to construction in building E, in the amount of \$49,000.00, expense will be reimbursed by the Capital Development Board.

8.26. Approval of the Cicero Consolidated Police Dispatch Agreement for dispatch services subject to a final, binding agreement, effective May 2, 2023, in the amount of \$179,632.00.

8.27. Approval of Bee Liner Lean Services for the sliding glass doors project, in the amount of \$197,000.00.

8.28. Approval of Tim's Glass & Mirror to replace the glass in the Tutoring Center and hallways, in the amount of \$42,177.92

8.29. Approval of the resolution adopting a master educational affiliation agreement with Athletico Management, LLC for Health Science clinicals.

8.30. Approval of the following Facility Use Permits

8.30.1. Berwyn South School District 100, Freedom Middle School 8th grade Promotion Ceremony, Gymnasium, May 31, 2023, at no cost.

8.30.2. Berwyn South School District 100, Heritage Middle School 8th grade Promotion Ceremony, Gymnasium, June 1, 2023, at no cost.

8.30.3. Berwyn South School District 100, Freedom & Heritage Middle Schools Band Festival, JPAC Theatre, March 18, 2023, at no cost.

8.31. Approval of Full-Time Employment

8.31.1. Thomas Tate, Campus Chief of Police, \$115,000.00, effective February 1, 2023.

8.31.2. Raul Chavez, Network and Computer Systems Analyst, \$82,000.00, effective February 6, 2023.

8.32. Approval of Part-Time Employment

8.32.1. Jacqueline Sanchez Diaz, Student Aide, Music Department, \$13.00 per hr, effective January 17, 2023.

8.32.2. Esteban Ceballos, Student Aide, Music Department, \$13.00 per hr, effective January 17, 2023.

8.32.3. Justin Aranda, Student Aide, Music Department, \$13.00 per hr, effective January 17, 2023.

8.32.4. Sarah Stricker, Early Childhood Support Specialist, \$22.00 per hr, effective January 30, 2023.

8.32.5. Luz Maria Silva, Early Childhood Support Specialist, \$22.00 per hr, effective January 30, 2023.

8.32.6. Samantha Rojas, Student Aide, Theatre, \$13.00 per hr, effective January 23, 2023.

8.32.7. Thera Lambert, Adjunct Faculty, Business Management/Accounting Department, effective January 30, 2023.

8.32.8. Ryan Barnett, Adjunct Faculty, Biology, effective January 12, 2023.

8.32.9. Michele Mohr, Adjunct Faculty, English, effective January 12, 2023.

8.32.10. Fabio Pibiri, Adjunct Faculty, Biology, effective January 12, 2023.

8.32.11. Caleb Arndt, Student Aide, Fitness Center, \$13.00 per hr, effective January 23, 2023.

8.32.12. Katie Valdez, Service Aide, Adult Education, Community Programming & Outreach, \$14.23 per hr, effective January 30, 2023.



### 8.33. Approval of Resignations

8.33.1. Itri Papanikolla, Educational, Retention, Tutor Specialist, effective November 9, 2023.

8.33.2. Kaileen Magana, Student Aide, Student Activities Office, effective December 8, 2022.

8.33.3. Olga Arias, Adjunct Faculty, English, effective December 19, 2022.

8.33.4. Diana Rodriguez, Student Success Coach, effective January 17, 2023.

8.33.5. Paul Gomez, Part-Time Police Officer, effective January 12, 2023.

8.33.6. Ivan Saucedo, Spirit Store Manager, effective January 27, 2023.

8.33.7. Alys Jeanbaptiste, Student Aide, Fitness Center, effective December 2, 2022.

8.33.8. Gianine Boado, Student Aide, Fitness Center, effective January 12, 2023.

### 9. Adjournment



# MORTON COLLEGE

Minutes for the Regular Meeting  
Wednesday, December 14, 2022

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## **1. Call to Order**

A Regular Meeting of the Budget of Trustees of Morton College was held on Wednesday, December 14, 2023, beginning at 11:03 AM in person at the Morton College Jedlicka Performing Arts Center, located at 3801 South Central Ave, Cicero, Illinois.

## **2. Pledge of Allegiance**

Attendees recited the Pledge of Allegiance

## **3. Roll Call**

### **Present:**

Frances F. Reitz, Trustee  
Anthony Martinucci, Trustee  
Susan Grazzini, Trustee  
Oscar Montiel, Trustee

### **Absent:**

Susan Banks, Trustee  
Jose Collazo, Trustee  
Charles Hernandez, Trustee

### **Also Present:**

Dr. Stan Fields, President  
Edward Wong, Attorney, Del Galdo Law Group, LLC

## **4. Citizen Comments** - None

## **5. Recognition**

5.1. Men's Soccer, NJCAA Division II, National Runner Up

## 5.2. Cross Country

## 6. Reports

6.1. ICCTA – ACCT – Trustee Reitz commented on the Join Governance Training Institute held by the Illinois Community College Trustees Association/Association of Community College Trustees held at Triton Community College from November 30 to December 2, 2022.

6.2. Faculty Out of State Travel Report - Information Only

## 7. President's Report

### 7.1. Finance Review

Mireya Perez, Chief Financial Officer/Treasurer, presented on the 2022 Tax Levy. She also reported the monthly Educational, Operations and Maintenance Funds updates.

## 8. Approval of the resolution authorizing the 2022 Tax Levy and certifying compliance with the Truth in Taxation Act, as submitted.

Trustee Martinucci made a motion to approve the 2022 Tax Levy and certifying compliance with the Truth in Taxation Act as submitted

Trustee Montiel seconded the motion

Ayes: Trustees, Grazzini, Martinucci, Montiel, Reitz

Nays: None    Absent: Trustees Banks, Collazo, and Hernandez

## 9. Consent Agenda

Trustee Martinucci made a motion to establish the Consent Agenda, which includes agenda items 9.1 to 9.42.2, as listed below

Trustee Montiel seconded the motion

Ayes: Trustees, Grazzini, Martinucci, Montiel, Reitz

Nays: None    Absent: Trustees Banks, Collazo, and Hernandez

Trustee Montiel made a motion to establish the Consent Agenda, as listed below

Trustee Grazzini seconded the motion

Ayes: Trustees, Grazzini, Martinucci, Montiel, Reitz

Nays: None    Absent: Trustees Banks, Collazo, and Hernandez

9.1. Approval of the Minutes of the Regular Board Meeting held on October 26, 2022, and the Special Board Meeting held on November 30, 2022.

9.2. Approval and Ratification of Accounts Payable and Payroll for the month of November 2022, in the amount of \$4,094,141.00, and a budget transfers, in the amount of \$64,800.00.

- 9.3. Approval and ratification of accounts payable and payroll for the month of October 2022, in the amount of \$3,405,191.00, and budget transfers, in the amount of \$887,158.00.
- 9.4. Approval of the Monthly Budget Report for fiscal year to date ending in October 2022.
- 9.5. Approval of the Monthly Budget Report for fiscal year to date ending in November 2022.
- 9.6. Approval of the Treasurer's Report for October 2022.
- 9.7. Approval of the Treasurer's Report for November 2022.
- 9.8. Approval of the renewal of the national institutional membership with the Hispanic Association of Colleges and Universities, in the amount of \$6,360.00.
- 9.9. Approval of the Paralegal Internship Agreement and Intern Addendum with the Del Galdo Law Group, LLC.
- 9.10. Approval of the 3-year Cadence Text Messaging System, in the amount of \$81,648.00, partially funded by HEERF grant.
- 9.11. Approval of the following Facility Use Permit
- 9.11.1. Boy Scouts of America, Pathway to Adventure Council, January 14, 2022, at no cost.
  - 9.11.2. Illinois Council on Problem Gambling, January 13, 2023, at no cost.
- 9.12. Approval of the BoardBook Subscription to TASB, Inc., in the amount of \$4,000 for the period of 9/1/2022 to 8/31/2023.
- 9.13. Approval of the Calendar of Regular Board Meetings from January through December 2023.
- 9.14. Approval of the out-of-state travel of the men's cross country to Tallahassee, Florida, from November 10-13, 2022, at an approximate cost of \$6,399.00.
- 9.15. Approval of the out-of-state-travel of the men's wrestling team to Grand Rapids, Minnesota, from January 6 - 8, 2023, at an approximate cost of \$6,450.00
- 9.16. Approval of the out-of-state of the women's basketball team to Benton Harbor, Michigan, from January 6 -7, 2023, at an approximate cost of \$4,400.00
- 9.17. Approval of the out-of-state of the men's basketball team to Benton Harbor, Michigan, from January 6 - 7, 2023 at an approximate cost of \$4,400.00
- 9.18. Approval of the Independent Contract Agreement with Elisa McKinley as Head Athletic Trainer, \$5,500.00 per month, effective July 1, 2022 to June 30, 2023.
- 9.19. Approval of the updated three-year agreement with Mesirow Insurance Service, in the amount of \$50,000.00 annually, (approved on October 26, 2022, Regular Board Meeting.)
- 9.20. Approval of the Adjunct Assignment/Employment Report for Fall semester 2022, in the amount of \$610,600.00.

- 9.21. Approval of the Addendum Faculty Overload Report for the fall 2022 semester, in the amount of \$380,574.22.
- 9.22. Approval of the Differential Pay Report for faculty, in the amount of \$16,146.88, as submitted, pending additional class cancelations and/or additions.
- 9.23. Approval of ATI Testing for the nursing student comprehensive review, in the amount of \$35,400.00, funded by HEERF grant.
- 9.24. Approval of the Institutional Membership in the Illinois Community College Trustees Association for fy23, in the amount of \$5,570.00 (2nd payment).
- 9.25. Approval of the continued annual membership with The League for Innovation, in the amount of \$855.00.
- 9.26. Approval of the Keith RN membership, in the amount of \$2,370.00, effective January 6, 2023.
- 9.27. Approval of the National League for Nursing Membership, in the amount of \$1,530.00
- 9.28. Approval of the continued annual membership with the Government Finance Officers Association, in the amount \$500.00.
- 9.29. Approval of the resolution adopting a master educational agreement with The Paint Center of Illinois for Health Science clinicals.
- 9.30. Approval of the lane change, new salary per the Collective Bargaining Agreement (CBA) for Irene Mulvey, Nursing Department, effective January 12, 2023.
- 9.31. Approval of the lane change, new salary per the Collective Bargaining Agreement (CBA) for Cynthia Young, Nursing Department, effective January 12, 2023.
- 9.32. Approval of the purchase of the UPS System from Nationwide Power, in the amount of \$44,436.60, funded by HEERF grant.
- 9.33. Approval of the donation of obsolete PC's to The Youth Technology Corporation/Morton High School.
- 9.34. Approval of the lowest responsible bidder for the Tutoring Center project to LoDestro Construction, in the amount of \$681,000.00, funded by STEM & HEERF grants.
- 9.35. Approval of the lowest responsible bidder for the Building F Renovation project to Reed Construction, in the amount of \$259,000.00. partially funded by CDB.
- 9.36. Approval of New Job Descriptions
- 9.36.1. College Bridge Program Manager
  - 9.36.2. Student Aide, Radio Station
- 9.37. Approval of Updated Job Descriptions
- 9.37.1. STEAMers Camp Instructor (Community Education)

9.37.2. Summer Camp Counselor (Temporary)

9.38. Approval of Full-Time Employment

9.38.1. Guillermo Gasca, Associate Director of Library Services, \$72,000.00, effective January 1, 2023.

9.38.2. Cristal Hernandez, One Stop Center Specialist, effective January 3, 2023.

9.39. Approval of Part-Time Employment

9.39.1. Mikayla Berquist, Student Aide, Fitness Center, \$12.00 per hr, effective November 5, 2022.

9.39.2. Xavier Neris, Student Aide, Fitness Center, \$12.00 per hr, effective November 7, 2022.

9.39.3. Benyamin Perez, Student Aide, Fitness Center, \$12.00 per hr, effective November 16, 2022.

9.39.4. Andreas Sanches, Student Aide, Art Department, \$12.00 per hr, effective November 22, 2022.

9.39.5. Kayla Pilgrim, Peer Tutor, \$12.00 per hr, effective November 18, 2022.

9.39.6. Laurie Contreras, Student Aide, Student Activities Office, \$12.00 per hr, effective November 28, 2022.

9.39.7. Esmeralda Ramirez, Student Aide, Student Activities Office, \$12.00 per hr, effective November 29, 2022.

9.39.8. Robert Salas, Student Aide, Theatre, \$12.00 per hr, effective December 7, 2022.

9.39.9. Bryant Gomez, Student Aide, Human Resources, \$12.00 per hr, December 12, 2022.

9.39.10. Vivian Velazquez, Administrative Assistant, Duplications, \$15.14 per hr, effective January 3, 2023.

9.39.11. Andrew Moy, Adjunct Instructor, PTA (Orth), effective January 12, 2023.

9.39.12. Clarisa Gomez, Student Aide, Dean's Office, \$12.00 per hr, effective December 8, 2022.

9.39.13. Stephanie Schmidt, Fitness Center Specialist, effective December 26, 2022.

9.39.14. Jenna Wengler, Writing Tutor, \$21.00 per hr, January 3, 2023.

9.39.15. Dragana Gole-Obradovic, Adjunct Instructor, English, effective January 12, 2023.

9.39.16. Jenna Wengler, Adjunct Instructor, English, effective January 13, 2023.

9.40. Approval of Resignation

9.40.1. Michael Brown, Associate Dean of Student Services, effective December 9, 2022.

9.41. Approval of Retirement

9.41.1. Armando Perez, Campus Police Officer, January 3, 2023.

9.42. Approval of Termination

9.42.1. Ricardo Whitehead, Social Media Manager, effective November 16, 2022.

9.42.2. Edwin Lopez, Campus Police Officer (Part-Time), effective December 7, 2022.

**10. Adjournment**

Trustee Montiel made a motion to adjourn the Regular Meeting of the Board at 11:09 AM.

Trustee Grazzini seconded the motion

Ayes: Trustees, Grazzini, Martinucci, Montiel, Reitz

Nays: None    Absent: Trustees Banks, Collazo, and Hernandez

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Frances Reitz  
Board Chair

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Jose Collazo  
Board Secretary

**From:** [Mireya Perez](#)  
**To:** [Board Materials](#)  
**Subject:** FW: Action Item 8.1 for 1/25/2023 Board Meeting  
**Date:** Friday, January 13, 2023 1:50:25 PM  
**Attachments:** [Board AS Totals 12.31.22.pdf](#)  
[BT 12.31.22.pdf](#)  
[Check Register 12.31.22.pdf](#)  
[Over 10k Dec 2022.pdf](#)

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Thank you,



**Mireya Perez**  
Chief Financial Officer/Treasurer  
**P:** (708) 656-8000, Ext. 2289  
**E:** [mireya.perez@morton.edu](mailto:mireya.perez@morton.edu)  
[www.morton.edu](http://www.morton.edu)

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**From:** Suzanna Raigoza <[Suzanna.Raigoza@morton.edu](mailto:Suzanna.Raigoza@morton.edu)>  
**Sent:** Friday, January 13, 2023 1:49 PM  
**To:** Mireya Perez <[mireya.perez@morton.edu](mailto:mireya.perez@morton.edu)>  
**Subject:** Action Item 8.1 for 1/25/2023 Board Meeting

**Propose Action:** THAT THE BOARD APPROVE AND RATIFY ACCOUNTS PAYABLE AND PAYROLL FOR THE MONTH OF DECEMBER 2022 IN THE AMOUNT OF \$3,015,412 AND BUDGET TRANSFERS IN THE AMOUNT OF \$177,499 AS SUBMITTED.

**Rationale:** [Required by Chapter 110, ACT 805, Section 3-27 of the Illinois Compiled Statutes]

**Attachments:** Resolution, Accounts Payable and Payroll Records

Thank you,

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



BE IT HEREBY RESOLVED THAT accounts payable and payrolls for the month of December 2022, be approved and/or ratified in the amount of \$3,015,412 as listed on the attached sheet and supported by vouchers, invoices, purchase orders, and payroll registers, made available and referred to as necessary, and summarized as follows:

Current Funds (01),

Cash Disbursements - Monthly	12/31/2022	824,006
Payroll	12/15/2022	914,572
Payroll	12/31/2022	722,349
Student Refunds	12/31/2022	<u>536,870</u>
		2,997,797

O&M Restricted Fund (03)

Cash Disbursements - Monthly	12/31/2022	<u>17,615</u>
TOTAL ALL FUNDS		<u><u>\$3,015,412</u></u>

AND BE IT FURTHER RESOLVED THAT budget transfers in the amount of \$177,499 be approved as outlined on the attached Journal No. 1-1 entry dates attached hereto.

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

PASSED this 25th day of January by the Board of Trustees, Morton College, Community College District no. 527, Cicero, Illinois.

Morton College				
Budget Transfer				
December 2022				
	<b>GL Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
	1 06-0000-99156-430100020	MC Success Grant: Dept of Ed Grant Revenue		103,610
	06-3090-99156-510100100	MC Success Grant: Administrative	14,464	
	06-3090-99156-510800000	MC Success Grant: Student Employees	30,343	
	06-3090-99156-520100100	MC Success Grant: Group Medical Ins	11,656	
	06-3090-99156-520100200	MC Success Grant: Dental Insurance	792	
	06-3090-99156-520100300	MC Success Grant: Vision Insurance	130	
	06-3090-99156-520100400	MC Success Grant: Life Insurance	30	
	06-3090-99156-520500000	MC Success Grant: Medicare	800	
	06-3090-99156-520800005	MC Success Grant: SURS Medical Ins	410	
	06-3090-99156-520800010	MC Success Grant: SURS-Employer	8,862	
	06-3090-99156-530900000	MC Success Grant: Other Contract Services	36,553	
	06-3090-99156-530900015	MC Success Grant: Training	27,988	
	06-3090-99156-540100200	MC Success Grant: Instr Supplies	26,615	
	06-3090-99156-540100205	MC Success Grant: Inst Equip < \$5,000		73,889
	06-3090-99156-550100005	MC Success Grant: Meeting Expense	18,856	
		<b>Total Budget Transfer</b>	<b>177,499</b>	<b>177,499</b>

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0110187	12/01/22	Outst	0188213	Old National Bank	V0173505	12/01/22	P0012439	69.18		69.18
					V0173507	12/01/22	P0012481	120.00		120.00
					V0173508	12/01/22	P0012445	287.98		287.98
					V0173509	12/01/22	P0012480	270.00		270.00
					V0173510	12/01/22	P0012471	99.00		99.00
					V0173511	12/01/22	P0012455	34.32		34.32
					V0173512	12/01/22	B0004835	34.51		34.51
					V0173513	12/01/22	P0012485	5,500.00		5,500.00
					V0173514	12/01/22	P0012493	257.64		257.64
					V0173515	12/01/22	P0012482	120.00		120.00
					V0173517	12/01/22	P0012537	3,002.10		3,002.10
					V0173518	12/01/22	P0012490	855.00		855.00
					V0173520	12/01/22	P0012561	694.08		694.08
					V0173521	12/01/22	B0005013	287.86		287.86
					V0173522	12/01/22	P0012558	199.00		199.00
								11,830.67		11,830.67
0110189	12/02/22	Outst	0111441	Ms Jazmyne J. Alzate	V0170792	11/10/22		96.00		96.00
								96.00		96.00
0110190	12/02/22	Outst	0173659	Mr. Scott Anderson	V0172508	11/21/22		140.00		140.00
								140.00		140.00
0110192	12/02/22	Outst	0166671	Ms. Cara A. Bonick	V0173249	11/29/22		468.00		468.00
								468.00		468.00
0110193	12/02/22	Outst	0166319	CAPTE	V0171911	11/15/22		4,750.00		4,750.00
								4,750.00		4,750.00
0110196	12/02/22	Outst	0173657	Ms Larhonda M. Conner	V0173236	11/28/22		140.00		140.00
								140.00		140.00
0110198	12/02/22	Outst	0217093	Phillip Crawford	V0173266	11/29/22		140.00		140.00
								140.00		140.00
0110199	12/02/22	Outst	0001298	Dave Cronin	V0172509	11/21/22		140.00		140.00
								140.00		140.00
0110200	12/02/22	Outst	0217101	Valeria De Loera-Alvarez	V0173415	11/30/22		150.00		150.00
								150.00		150.00

03 Jan 2023  
14:38

ACCOUNTS PAYABLE CHECK REGISTER  
Period 12/01/2022 - 12/31/2022

Page 2

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0110201	12/02/22	Outst	0020621	Ms Marie Esposito	V0157021	01/19/22		100.00		100.00
								100.00		100.00
0110202	12/02/22	Outst	0217100	Izabelle M. Flores	V0173417	11/30/22		150.00		150.00
								150.00		150.00
0110203	12/02/22	Outst	0197148	Joseph Foster	V0173237	11/28/22		140.00		140.00
								140.00		140.00
0110204	12/02/22	Outst	0202436	Nathan E. Garza	V0172505	11/21/22		25.00		25.00
					V0173238	11/28/22		25.00		25.00
								50.00		50.00
0110205	12/02/22	Outst	0040272	Ms Beth A. Gilmartin	V0172470	11/17/22		703.20		703.20
								703.20		703.20
0110206	12/02/22	Outst	0216851	Derek A. Gonzaga-Bahena	V0173421	11/30/22		150.00		150.00
								150.00		150.00
0110207	12/02/22	Outst	0193606	Mr. Francisco Hernandez	V0173246	11/29/22		613.98		613.98
								613.98		613.98
0110209	12/02/22	Outst	0217090	Kevin E. Hernandez	V0173419	11/30/22		150.00		150.00
								150.00		150.00
0110211	12/02/22	Outst	0209191	Wayne P. Jakalski	V0172485	11/18/22		500.00		500.00
								500.00		500.00
0110212	12/02/22	Outst	0217046	Jessica M. Kavanaugh	V0173230	11/28/22		350.00		350.00
								350.00		350.00
0110213	12/02/22	Outst	0165341	Mrs. Jennifer Klementzos	V0170793	11/10/22		127.50		127.50
								127.50		127.50
0110214	12/02/22	Outst	0001226	Raymond W Konrath	V0172498	11/21/22		60.00		60.00
					V0173239	11/28/22		30.00		30.00
								90.00		90.00

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0110216	12/02/22	Outst	0211767	Thomas P. Lentine	V0172503	11/21/22		130.00		130.00
					V0173243	11/28/22		100.00		100.00
								230.00		230.00
0110219	12/02/22	Outst	0174333	John Mariani	V0173263	11/29/22		140.00		140.00
								140.00		140.00
0110220	12/02/22	Outst	0217092	Anicia Mattingly	V0173262	11/29/22		250.00		250.00
								250.00		250.00
0110221	12/02/22	Outst	0197146	Christopher Mays	V0172507	11/21/22		140.00		140.00
								140.00		140.00
0110222	12/02/22	Outst	0206101	Kevin W. McManaman	V0173234	11/28/22		107.72		107.72
								107.72		107.72
0110223	12/02/22	Outst	0186051	Donna Mobley	V0173235	11/28/22		140.00		140.00
								140.00		140.00
0110224	12/02/22	Outst	0186014	Jason S. Monaco	V0172479	11/17/22		264.00		264.00
								264.00		264.00
0110225	12/02/22	Outst	0192112	Ms. Irene V. Mulvey	V0173244	11/28/22		95.34		95.34
								95.34		95.34
0110227	12/02/22	Outst	0001102	NJCAA Region IV, NFP	V0173233	11/28/22		550.00		550.00
								550.00		550.00
0110229	12/02/22	Outst	0000820	Ms. Tsonka I. Pencheva	V0173228	11/26/22		202.15		202.15
								202.15		202.15
0110235	12/02/22	Outst	0000787	Mrs. Monica Rosas	V0173227	11/23/22		1,128.91		1,128.91
								1,128.91		1,128.91
0110237	12/02/22	Outst	0217010	Slmply Balanced Life, LL	V0172494	11/21/22		160.00		160.00
								160.00		160.00
0110239	12/02/22	Outst	0182886	Mr. Ivan Saucedo	V0170886	11/14/22		50.00		50.00

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								50.00		50.00
0110242	12/02/22	Outst	0001161	State Univ Retirement Sy	V0173452	11/30/22		19,602.70		19,602.70
								19,602.70		19,602.70
0110243	12/02/22	Outst	0001161	State Univ Retirement Sy	V0173523	12/01/22		226.16		226.16
								226.16		226.16
0110244	12/02/22	Outst	0213301	Daniel J. Vasta	V0173232	11/28/22		42.12		42.12
								42.12		42.12
0110246	12/02/22	Outst	0217095	Gary Williams	V0173259	11/29/22		300.00		300.00
								300.00		300.00
0110247	12/02/22	Outst	0217094	Jason E. Wulf	V0173261	11/29/22		300.00		300.00
								300.00		300.00
0110252	12/02/22	Outst	0188213	Old National Bank	V0173535	12/02/22	P0012622	175.91		175.91
					V0173537	12/02/22	B0004818	150.00		150.00
					V0173538	12/02/22	B0004736	40.00		40.00
					V0173539	12/02/22	P0012626	13,014.05		13,014.05
					V0173541	12/02/22	P0012633	7,534.45		7,534.45
					V0173543	12/02/22	P0012626	20.20		20.20
					V0173545	12/02/22	P0012626	2,959.80		2,959.80
					V0173546	12/02/22	P0012626	723.96		723.96
					V0173547	12/02/22	P0012626	609.96		609.96
					V0173548	12/02/22	P0012626	5,727.00		5,727.00
					V0173549	12/02/22	P0012626	34.00		34.00
					V0173551	12/02/22	P0012633	1,221.99		1,221.99
					V0173552	12/02/22	P0012633	498.13		498.13
					V0173553	12/02/22	P0012633	2,642.64		2,642.64
					V0173555	12/02/22	P0012633	508.49		508.49
					V0173556	12/02/22	P0012633	1,159.92		1,159.92
					V0173557	12/02/22	P0012633	1,425.40		1,425.40
					V0173558	12/02/22	P0012633	2,995.00		2,995.00
					V0173560	12/02/22	P0012633	99.99		99.99
					V0173561	12/02/22	P0012633	4,927.84		4,927.84
					V0173565	12/02/22	B0005007	2,791.72		2,791.72
					V0173567	12/02/22		60.00-		-60.00
					V0173568	12/02/22		20.00		20.00
					V0173569	12/02/22		1.60-		-1.60
								49,218.85		49,218.85
0110253	12/09/22	Outst	0200282	Victor M. Albanil Beltra	V0173598	12/05/22		918.00		918.00

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								918.00		918.00
0110254	12/09/22	Outst	0167416	Mrs. Cynthia Aleman - Lo	V0173497	12/01/22		42.50		42.50
					V0173529	12/02/22		20.00		20.00
								62.50		62.50
0110255	12/09/22	Outst	0216717	Heather G. Bach	V0170218	10/27/22		500.00		500.00
								500.00		500.00
0110256	12/09/22	Outst	0000781	Ms. Sandra Barajas	V0173582	12/05/22		142.90		142.90
								142.90		142.90
0110257	12/09/22	Outst	0002595	Joelle Beranek	V0173588	12/05/22		1,000.00		1,000.00
					V0173589	12/05/22		701.48		701.48
								1,701.48		1,701.48
0110258	12/09/22	Outst	0216723	Benjamin Blondy	V0170204	10/27/22		150.00		150.00
								150.00		150.00
0110259	12/09/22	Outst	0003337	Bernard L. Branch	V0173614	12/05/22		140.00		140.00
								140.00		140.00
0110260	12/09/22	Outst	0216721	Ajala N. Buckley	V0170199	10/27/22		150.00		150.00
								150.00		150.00
0110261	12/09/22	Outst	0000995	Bureau Water/Sewer Town	V0173621	12/05/22		421.62		421.62
					V0173622	12/05/22		1,076.51		1,076.51
					V0173624	12/05/22		198.10		198.10
					V0173625	12/05/22		198.10		198.10
					V0173626	12/05/22		198.10		198.10
					V0173627	12/05/22		198.10		198.10
								2,290.53		2,290.53
0110262	12/09/22	Outst	0001998	Michael Burton	V0173504	12/01/22		140.00		140.00
								140.00		140.00
0110263	12/09/22	Outst	0209933	Christopher P. Butz	V0173500	12/01/22		209.04		209.04
					V0173563	12/02/22		4,250.00		4,250.00
								4,459.04		4,459.04

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0110264	12/09/22	Outst	0209933	Christopher P. Butz	V0173494	12/01/22		1,000.00		1,000.00
								1,000.00		1,000.00
0110265	12/09/22	Outst	0209933	Christopher P. Butz	V0173495	12/01/22		540.00		540.00
								540.00		540.00
0110266	12/09/22	Outst	0209933	Christopher P. Butz	V0173496	12/01/22		540.00		540.00
								540.00		540.00
0110267	12/09/22	Outst	0180284	CASH	V0173533	12/02/22		48.16		48.16
								48.16		48.16
0110268	12/09/22	Outst	0085548	Geanabelle Chapp	V0173223	11/22/22		476.40		476.40
					V0173283	11/29/22		274.30		274.30
					V0173499	12/01/22		89.94		89.94
					V0173584	12/05/22		543.55		543.55
								1,384.19		1,384.19
0110269	12/09/22	Outst	0217195	Cicero School District 9	V0173587	12/05/22		200.00		200.00
								200.00		200.00
0110270	12/09/22	Outst	0173657	Ms Larhonda M. Conner	V0173613	12/05/22		140.00		140.00
								140.00		140.00
0110271	12/09/22	Outst	0217101	Valeria De Loera-Alvarez	V0173416	11/30/22		150.00		150.00
								150.00		150.00
0110272	12/09/22	Outst	0216726	Luis Del Valle	V0170208	10/27/22		150.00		150.00
								150.00		150.00
0110273	12/09/22	Outst	0212368	J. Gary Dennis	V0173652	12/06/22		167.83		167.83
								167.83		167.83
0110274	12/09/22	Outst	0022377	Robert C. Dietz	V0170216	10/27/22		500.00		500.00
								500.00		500.00
0110275	12/09/22	Outst	0195025	Mr. Jason R. Edgar	V0173649	12/06/22		134.78		134.78
								134.78		134.78



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0110276	12/09/22	Outst	0217100	Izabelle M. Flores	V0173418	11/30/22		150.00		150.00
								150.00		150.00
0110277	12/09/22	Outst	0216720	Courtney Fontaine	V0170235	10/27/22		150.00		150.00
								150.00		150.00
0110278	12/09/22	Outst	0202361	Paul E. Frerking	V0173610	12/05/22		140.00		140.00
								140.00		140.00
0110279	12/09/22	Outst	0212408	Jesse A. Galeana	V0173559	12/02/22		1,500.00		1,500.00
								1,500.00		1,500.00
0110280	12/09/22	Outst	0202436	Nathan E. Garza	V0173619	12/05/22		50.00		50.00
								50.00		50.00
0110281	12/09/22	Outst	0208379	Shante Glenn	V0173609	12/05/22		140.00		140.00
								140.00		140.00
0110282	12/09/22	Outst	0216851	Derek A. Gonzaga-Bahena	V0173422	11/30/22		150.00		150.00
								150.00		150.00
0110283	12/09/22	Outst	0216223	David Gonzalez, Arevalo	V0173638	12/06/22		500.00		500.00
								500.00		500.00
0110284	12/09/22	Outst	0216713	Irma C. Gualpa	V0173640	12/06/22		500.00		500.00
								500.00		500.00
0110285	12/09/22	Outst	0216727	Wendy Hehn	V0170241	10/27/22		150.00		150.00
								150.00		150.00
0110286	12/09/22	Outst	0217090	Kevin E. Hernandez	V0173420	11/30/22		150.00		150.00
								150.00		150.00
0110287	12/09/22	Outst	0002912	Mr. Joseph Imburgia	V0173586	12/05/22		300.00		300.00
								300.00		300.00
0110288	12/09/22	Outst	0001365	Bill Jones	V0173607	12/05/22		140.00		140.00
								140.00		140.00

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0110289	12/09/22	Outst	0000887	Rachelle R. Kolecke	V0173639	12/06/22		600.00		600.00
								600.00		600.00
0110290	12/09/22	Outst	0001226	Raymond W Konrath	V0173620	12/05/22		210.00		210.00
								210.00		210.00
0110291	12/09/22	Outst	0172976	Dylan Kramer	V0173602	12/05/22		140.00		140.00
								140.00		140.00
0110292	12/09/22	Outst	0185459	Jay Kvasnicka	V0173502	12/01/22		140.00		140.00
								140.00		140.00
0110293	12/09/22	Outst	0217225	Keith Langston	V0173641	12/06/22		140.00		140.00
								140.00		140.00
0110294	12/09/22	Outst	0211767	Thomas P. Lentine	V0173629	12/05/22		700.00		700.00
								700.00		700.00
0110295	12/09/22	Outst	0208089	Steven Lessman	V0173655	12/06/22		150.00		150.00
								150.00		150.00
0110296	12/09/22	Outst	0180425	Tariq Lucas	V0173501	12/01/22		140.00		140.00
								140.00		140.00
0110297	12/09/22	Outst	0206101	Kevin W. McManaman	V0173554	12/02/22		2,500.00		2,500.00
					V0173592	12/05/22		109.47		109.47
								2,609.47		2,609.47
0110298	12/09/22	Outst	0206101	Kevin W. McManaman	V0173593	12/05/22		6,000.00		6,000.00
								6,000.00		6,000.00
0110299	12/09/22	Outst	0206101	Kevin W. McManaman	V0173594	12/05/22		1,275.00		1,275.00
					V0173595	12/05/22		255.00		255.00
								1,530.00		1,530.00
0110300	12/09/22	Outst	0215524	Riley A. Mendoza	V0173564	12/02/22		1,500.00		1,500.00
								1,500.00		1,500.00

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0110301	12/09/22	Outst	0177459	Neil Estrick Gallery, Ll	V0173637	12/06/22		318.75		318.75
								318.75		318.75
0110302	12/09/22	Outst	0197145	Forrest Olesiak	V0173646	12/06/22		140.00		140.00
								140.00		140.00
0110303	12/09/22	Outst	0001663	Pamela Oliver	V0173503	12/01/22		140.00		140.00
					V0173603	12/05/22		140.00		140.00
								280.00		280.00
0110304	12/09/22	Outst	0216722	Haylee Pasche	V0170201	10/27/22		150.00		150.00
								150.00		150.00
0110305	12/09/22	Outst	0216715	Taylor Pasche	V0170213	10/27/22		500.00		500.00
								500.00		500.00
0110306	12/09/22	Outst	0191761	Kyle Peterson	V0173599	12/05/22		140.00		140.00
								140.00		140.00
0110307	12/09/22	Outst	0212406	Shamar Pugh	V0173550	12/02/22		1,750.00		1,750.00
								1,750.00		1,750.00
0110308	12/09/22	Outst	0217227	Timothy S. Robinson	V0173645	12/06/22		140.00		140.00
								140.00		140.00
0110309	12/09/22	Outst	0216719	Jack W. Rodgers	V0170210	10/27/22		250.00		250.00
								250.00		250.00
0110310	12/09/22	Outst	0192553	Michael Rose	V0173457	11/30/22		1,205.01		1,205.01
								1,205.01		1,205.01
0110311	12/09/22	Outst	0209695	Jonathan Rush	V0173544	12/02/22		4,000.00		4,000.00
								4,000.00		4,000.00
0110312	12/09/22	Outst	0209695	Jonathan Rush	V0173596	12/05/22		1,350.00		1,350.00
								1,350.00		1,350.00
0110313	12/09/22	Outst	0209695	Jonathan Rush	V0173597	12/05/22		270.00		270.00

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								270.00		270.00
0110314	12/09/22	Outst	0189896	Jaquelin Sanchez	V0173644	12/06/22		400.00		400.00
								400.00		400.00
0110315	12/09/22	Outst	0216718	Melissa Scheele	V0170197	10/27/22		250.00		250.00
								250.00		250.00
0110316	12/09/22	Outst	0000789	Ms Maria J. Smith	V0173414	11/29/22		425.00		425.00
								425.00		425.00
0110317	12/09/22	Outst	0202661	Marvin L. Sykes	V0173612	12/05/22		140.00		140.00
								140.00		140.00
0110318	12/09/22	Outst	0197709	Michael Terrell	V0173606	12/05/22		140.00		140.00
								140.00		140.00
0110319	12/09/22	Outst	0216725	Elyssa Trevno	V0170206	10/27/22		150.00		150.00
								150.00		150.00
0110320	12/09/22	Outst	0216724	Sophia I. Velazquez	V0170239	10/27/22		150.00		150.00
								150.00		150.00
0110321	12/09/22	Outst	0198382	Sharif Walker	V0173608	12/05/22		140.00		140.00
								140.00		140.00
0110322	12/09/22	Outst	0217226	Dane Washington	V0173643	12/06/22		140.00		140.00
								140.00		140.00
0110323	12/09/22	Outst	0208654	James B. White Jr	V0173611	12/05/22		140.00		140.00
								140.00		140.00
0110324	12/09/22	Outst	0173040	Pamela Young	V0173605	12/05/22		140.00		140.00
								140.00		140.00
0110325	12/09/22	Outst	0000995	Bureau Water/Sewer Town	V0174176	12/08/22	B0004924	198.10		198.10
								198.10		198.10

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0110326	12/09/22	Outst	0001075	Cengage Learning	V0174177	12/08/22	B0005028	3,250.00		3,250.00
					V0174178	12/08/22	B0005028	1,950.00		1,950.00
								5,200.00		5,200.00
0110327	12/09/22	Outst	0188213	Old National Bank	V0174162	12/08/22	P0012680	1,300.00		1,300.00
					V0174163	12/08/22	P0012667	1,992.83		1,992.83
					V0174164	12/08/22	P0012649	409.78		409.78
					V0174165	12/08/22	P0012667	366.64		366.64
					V0174166	12/08/22	P0012667	30.00		30.00
					V0174167	12/08/22	P0012667	750.76		750.76
					V0174168	12/08/22	P0012650	382.61		382.61
					V0174169	12/08/22	B0004813	115.00		115.00
					V0174170	12/08/22	P0012667	1,380.79		1,380.79
					V0174171	12/08/22	P0012667	5,000.00		5,000.00
					V0174172	12/08/22	P0012669	165.39		165.39
					V0174173	12/08/22	P0012667	1,058.94		1,058.94
					V0174174	12/08/22	B0004813	75.00		75.00
					V0174175	12/08/22	P0012645	20.00		20.00
								13,047.74		13,047.74
0110560	12/15/22	Outst	0177469	Bright Start College Sav	V0174317	12/15/22		100.00		100.00
								100.00		100.00
0110561	12/15/22	Outst	0001422	CCCTU-Cope Fund	V0174318	12/15/22		110.00		110.00
								110.00		110.00
0110562	12/15/22	Outst	0001374	College & University Cre	V0174320	12/15/22		200.00		200.00
								200.00		200.00
0110563	12/15/22	Outst	0001371	Colonial Life & Accident	V0174321	12/15/22		12.00		12.00
								12.00		12.00
0110564	12/15/22	Outst	0191845	Metropolitan Alliance of	V0174322	12/15/22		253.00		253.00
								253.00		253.00
0110565	12/15/22	Outst	0101061	Morton College Faculty	V0174319	12/15/22		91.74		91.74
								91.74		91.74
0110566	12/15/22	Outst	0001372	Morton College Teachers	V0174324	12/15/22		1,679.53		1,679.53
								1,679.53		1,679.53

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0110567	12/15/22	Outst	0001372	Morton College Teachers	V0174323	12/15/22		3,088.92		3,088.92
								3,088.92		3,088.92
0110568	12/15/22	Outst	0001513	SEIU Local 73 Cope	V0174326	12/15/22		30.00		30.00
								30.00		30.00
0110569	12/15/22	Outst	0001373	Service Employees Intl U	V0174327	12/15/22		323.16		323.16
								323.16		323.16
0110570	12/15/22	Outst	0001563	State Disbursement Unit	V0174328	12/15/22		50.00		50.00
					V0174329	12/15/22		961.71		961.71
								1,011.71		1,011.71
0110571	12/16/22	Outst	0156097	ACI Payments, Inc.	V0174331	12/14/22		4,285.55		4,285.55
								4,285.55		4,285.55
0110572	12/16/22	Outst	0210003	Blue Cross Blue Shield o	V0174306	12/13/22		9,081.49		9,081.49
								9,081.49		9,081.49
0110573	12/16/22	Outst	0196660	Kina L. Brown	V0174228	12/13/22		140.00		140.00
								140.00		140.00
0110574	12/16/22	Outst	0085548	Geanabelle Chapp	V0173975	12/08/22		75.53		75.53
								75.53		75.53
0110575	12/16/22	Outst	0202554	Anthony Cianciolo	V0174231	12/13/22		140.00		140.00
								140.00		140.00
0110576	12/16/22	Outst	0195025	Mr. Jason R. Edgar	V0174242	12/13/22		1,265.08		1,265.08
								1,265.08		1,265.08
0110577	12/16/22	Outst	0000762	Mr. George F. Fejt	V0174179	12/08/22		150.00		150.00
								150.00		150.00
0110578	12/16/22	Outst	0202436	Nathan E. Garza	V0174239	12/13/22		150.00		150.00
								150.00		150.00
0110579	12/16/22	Outst	0217368	Manah Knox	V0174307	12/13/22		2,000.00		2,000.00

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								2,000.00		2,000.00
0110580	12/16/22	Outst	0001226	Raymond W Konrath	V0174236	12/13/22		60.00		60.00
								60.00		60.00
0110581	12/16/22	Outst	0217402	Mark R. Krueger	V0174302	12/13/22		1,000.00		1,000.00
								1,000.00		1,000.00
0110582	12/16/22	Outst	0211767	Thomas P. Lentine	V0174238	12/13/22		200.00		200.00
								200.00		200.00
0110583	12/16/22	Outst	0208167	Connor Mooney	V0174230	12/13/22		140.00		140.00
								140.00		140.00
0110584	12/16/22	Outst	0205567	Ms. Courtney O'Brien	V0174303	12/13/22		82.86		82.86
								82.86		82.86
0110585	12/16/22	Outst	0161341	Osiris Ramirez	V0173976	12/08/22		101.00		101.00
								101.00		101.00
0110586	12/16/22	Outst	0217403	Rose Broadcasting Inc	V0174304	12/13/22		1,000.00		1,000.00
								1,000.00		1,000.00
0110587	12/16/22	Outst	0192553	Michael Rose	V0173628	12/05/22		241.50		241.50
								241.50		241.50
0110588	12/16/22	Outst	0000907	Mr. Luis E. Sanchez	V0174297	12/13/22		95.55		95.55
								95.55		95.55
0110589	12/16/22	Outst	0160304	Mrs. Melissa M. Stanukin	V0173631	12/05/22		47.49		47.49
								47.49		47.49
0110590	12/16/22	Outst	0216753	Travis Thomas	V0174229	12/13/22		140.00		140.00
								140.00		140.00
0110591	12/16/22	Outst	0001178	United States Postal Ser	V0174218	12/12/22		275.00		275.00
								275.00		275.00

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0110592	12/16/22	Outst	0001178	United States Postal Ser	V0174219	12/12/22		1,000.00		1,000.00
								1,000.00		1,000.00
0110593	12/16/22	Outst	0001820	United States Postal Ser	V0173656	12/06/22		2,500.00		2,500.00
								2,500.00		2,500.00
0110594	12/16/22	Outst	0002057	Jennifer Washo	V0174227	12/13/22		140.00		140.00
								140.00		140.00
0110861	12/16/22	Outst	0177469	Bright Start College Sav	V0175211	12/16/22		100.00		100.00
								100.00		100.00
0110862	12/16/22	Outst	0001422	CCCTU-Cope Fund	V0175212	12/16/22		110.00		110.00
								110.00		110.00
0110863	12/16/22	Outst	0001374	College & University Cre	V0175214	12/16/22		200.00		200.00
								200.00		200.00
0110864	12/16/22	Outst	0001371	Colonial Life & Accident	V0175215	12/16/22		12.00		12.00
								12.00		12.00
0110865	12/16/22	Outst	0191845	Metropolitan Alliance of	V0175216	12/16/22		196.04		196.04
								196.04		196.04
0110866	12/16/22	Outst	0101061	Morton College Faculty	V0175213	12/16/22		91.74		91.74
								91.74		91.74
0110867	12/16/22	Outst	0001372	Morton College Teachers	V0175218	12/16/22		1,638.64		1,638.64
								1,638.64		1,638.64
0110868	12/16/22	Outst	0001372	Morton College Teachers	V0175217	12/16/22		3,088.92		3,088.92
								3,088.92		3,088.92
0110869	12/16/22	Outst	0001513	SEIU Local 73 Cope	V0175220	12/16/22		30.00		30.00
								30.00		30.00
0110870	12/16/22	Outst	0001373	Service Employees Intl U	V0175221	12/16/22		323.16		323.16
								323.16		323.16



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0110871	12/16/22	Outst	0001563	State Disbursement Unit	V0175222	12/16/22		50.00		50.00
					V0175223	12/16/22		961.71		961.71
								1,011.71		1,011.71
0110872	12/16/22	Outst	0190089	3OE Solutions	V0175024	12/15/22	B0004819	4,333.00		4,333.00
								4,333.00		4,333.00
0110873	12/16/22	Outst	0013221	4IMPRINT	V0175269	12/16/22	P0012563	882.03		882.03
					V0175270	12/16/22	P0012564	693.51		693.51
								1,575.54		1,575.54
0110874	12/16/22	Outst	0169531	A.N.S., Inc.	V0175061	12/15/22	B0005040	1,971.06		1,971.06
								1,971.06		1,971.06
0110875	12/16/22	Outst	0171475	ABC Automotive Electroni	V0175132	12/15/22	P0012554	950.00		950.00
								950.00		950.00
0110876	12/16/22	Outst	0209709	Accurate Employment Scre	V0175102	12/15/22	B0004730	2,434.22		2,434.22
								2,434.22		2,434.22
0110877	12/16/22	Outst	0206735	All Pro Truck Driving Sc	V0175263	12/16/22	P0012730	15,300.00		15,300.00
								15,300.00		15,300.00
0110878	12/16/22	Outst	0190802	All-Types Elevators Inc	V0175023	12/15/22	B0004672	548.00		548.00
								548.00		548.00
0110879	12/16/22	Outst	0214174	Almas Garden Floral Cout	V0175155	12/15/22	P0012676	654.00		654.00
								654.00		654.00
0110880	12/16/22	Outst	0188188	Amazon Capital Services	V0174184	12/09/22	B0004968	244.08		244.08
					V0174186	12/09/22	B0005021	33.99		33.99
					V0174187	12/09/22	B0005021	547.74		547.74
					V0174188	12/09/22	B0005048	256.30		256.30
					V0174189	12/09/22	B0005048	79.00		79.00
					V0174190	12/09/22	B0005049	568.07		568.07
					V0174191	12/09/22	B0005049	643.40		643.40
					V0174192	12/09/22	B0005018	88.44		88.44
					V0174193	12/09/22	B0005018	133.85		133.85
					V0174194	12/09/22	P0012598	194.03		194.03
					V0174195	12/09/22	P0012611	314.49		314.49

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0174196	12/09/22	P0012590	23.93		23.93
					V0174197	12/09/22	P0012617	130.84		130.84
					V0174198	12/09/22	B0004787	54.80		54.80
					V0174199	12/09/22	B0004787	53.07		53.07
					V0174200	12/09/22	B0004846	169.72		169.72
					V0174201	12/09/22	B0004968	216.86		216.86
					V0174202	12/09/22	B0005033	81.77		81.77
					V0174203	12/09/22	B0004773	59.90		59.90
					V0174204	12/09/22	B0004719	27.95		27.95
					V0174205	12/09/22	B0004787	890.68		890.68
					V0174206	12/09/22	B0005045	44.56		44.56
					V0174207	12/09/22	B0004787	70.06		70.06
					V0174208	12/09/22	B0005042	97.90		97.90
					V0174209	12/09/22	B0005032	10.98		10.98
					V0174210	12/09/22	B0004826	64.34		64.34
					V0174999	12/15/22	B0005043	177.03		177.03
					V0175000	12/15/22	B0005054	53.96		53.96
					V0175001	12/15/22	B0005054	343.27		343.27
					V0175002	12/15/22	B0005052	142.79		142.79
					V0175045	12/15/22	B0004773	162.79		162.79
					V0175088	12/15/22	B0005032	506.96		506.96
					V0175089	12/15/22	B0005032	524.89		524.89
					V0175096	12/15/22	B0005032	25.98		25.98
					V0175202	12/15/22	P0012634	114.00		114.00
					V0175249	12/16/22	P0012659	163.63		163.63
					V0175268	12/16/22	P0012716	121.29		121.29
					V0175272	12/16/22	P0012744	955.00		955.00
					V0175273	12/16/22	P0012746	2,094.00		2,094.00
					V0175274	12/16/22	B0004968	294.95		294.95
					V0175275	12/16/22	B0004968	294.95-		-294.95
					V0175276	12/16/22	P0012746	356.37		356.37
								10,842.71		10,842.71
0110881	12/16/22	Outst	0002154	Apperson	V0175210	12/15/22	P0012604	164.51		164.51
								164.51		164.51
0110882	12/16/22	Outst	0000977	Apple, Inc.	V0175032	12/15/22	B0005009	9.00		9.00
					V0175033	12/15/22	B0005008	108.00		108.00
								117.00		117.00
0110883	12/16/22	Outst	0169207	Arbor Scientific	V0175125	12/15/22	P0012582	528.66		528.66
					V0175126	12/15/22	P0012581	381.89		381.89
					V0175128	12/15/22	P0012488	559.73		559.73
								1,470.28		1,470.28
0110884	12/16/22	Outst	0211568	Artistic Engraving	V0175143	12/15/22	P0012643	257.50		257.50

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								257.50		257.50
0110885	12/16/22	Outst	0001714	ASA	V0175177	12/15/22	P0012703	50.00		50.00
								50.00		50.00
0110886	12/16/22	Outst	0002866	Associated Attractions I	V0175262	12/16/22	P0012733	1,100.00		1,100.00
								1,100.00		1,100.00
0110887	12/16/22	Outst	0198820	Asure Software	V0175022	12/15/22	B0004728	131.99		131.99
								131.99		131.99
0110888	12/16/22	Outst	0000973	AT&T	V0175068	12/15/22	B0005024	3,366.44		3,366.44
								3,366.44		3,366.44
0110889	12/16/22	Outst	0000973	AT&T	V0175009	12/15/22	B0005024	906.05		906.05
								906.05		906.05
0110890	12/16/22	Outst	0000973	AT&T	V0175015	12/15/22	B0005024	928.02		928.02
								928.02		928.02
0110891	12/16/22	Outst	0001953	AT&T Mobility	V0175084	12/15/22	B0004700	40.74		40.74
								40.74		40.74
0110892	12/16/22	Outst	0001953	AT&T Mobility	V0175007	12/15/22	B0004722	2,102.00		2,102.00
								2,102.00		2,102.00
0110893	12/16/22	Outst	0001953	AT&T Mobility	V0175013	12/15/22	B0004722	1,040.28		1,040.28
					V0175014	12/15/22	B0005029	81.88		81.88
								1,122.16		1,122.16
0110894	12/16/22	Outst	0156646	ATI Nursing Education	V0175141	12/15/22	P0012666	680.00		680.00
					V0175245	12/16/22	P0012741	18,900.00		18,900.00
								19,580.00		19,580.00
0110895	12/16/22	Outst	0002062	Automotive Video Inc	V0175179	12/15/22	P0012657	1,200.00		1,200.00
								1,200.00		1,200.00
0110896	12/16/22	Outst	0001401	AZ Commercial	V0175069	12/15/22	B0004841	120.88		120.88
					V0175070	12/15/22	B0004841	114.99		114.99

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					V0175071	12/15/22	B0004841	13.19		13.19
					V0175072	12/15/22	B0004841	25.24		25.24
								274.30		274.30
0110897	12/16/22	Outst	0196421	Balloons by Tommy	V0175109	12/15/22	P0012486	515.00		515.00
					V0175174	12/15/22	P0012687	606.00		606.00
					V0175203	12/15/22	P0012692	523.00		523.00
					V0175204	12/15/22	P0012694	556.00		556.00
					V0175205	12/15/22	P0012695	944.00		944.00
					V0175206	12/15/22	P0012696	704.00		704.00
					V0175207	12/15/22	P0012697	759.00		759.00
					V0175208	12/15/22	P0012698	859.00		859.00
								5,466.00		5,466.00
0110898	12/16/22	Outst	0214691	Bee Liner Lean Services	V0175079	12/15/22	B0005038	14,865.00		14,865.00
					V0175097	12/15/22	B0005037	2,750.00		2,750.00
								17,615.00		17,615.00
0110899	12/16/22	Outst	0166207	BSA	V0175030	12/15/22	B0005012	425.26		425.26
								425.26		425.26
0110900	12/16/22	Outst	0001206	BSN Sports	V0175031	12/15/22	B0004992	928.04		928.04
					V0175131	12/15/22	P0012085	788.50		788.50
								1,716.54		1,716.54
0110901	12/16/22	Outst	0206652	Cajan Laundry II, LLC	V0175138	12/15/22	P0012654	331.75		331.75
								331.75		331.75
0110902	12/16/22	Outst	0001593	CDW Government LLC	V0175108	12/15/22	P0012571	1,225.60		1,225.60
					V0175112	12/15/22	P0012544	1,362.68		1,362.68
								2,588.28		2,588.28
0110903	12/16/22	Outst	0002145	Cengage Learning	V0175142	12/15/22	P0012674	1,595.00		1,595.00
								1,595.00		1,595.00
0110904	12/16/22	Outst	0001195	Cintas Corporation	V0175103	12/15/22	B0004689	217.32		217.32
								217.32		217.32
0110905	12/16/22	Outst	0001195	Cintas Corporation	V0175039	12/15/22	B0004689	217.32		217.32
								217.32		217.32

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0110906	12/16/22	Outst	0001195	Cintas Corporation	V0174990	12/15/22	B0004689	217.32		217.32
								217.32		217.32
0110907	12/16/22	Outst	0001485	Citibank, N.A.	V0175250	12/16/22	P0012528	198.66		198.66
					V0175251	12/16/22	P0012624	275.98		275.98
					V0175252	12/16/22	P0012574	42.36		42.36
					V0175253	12/16/22	P0012624	709.70		709.70
					V0175254	12/16/22	P0012681	3,046.46		3,046.46
					V0175255	12/16/22	P0012689	116.00		116.00
					V0175256	12/16/22	P0012677	305.72		305.72
					V0175257	12/16/22	P0012731	254.25		254.25
					V0175258	12/16/22	P0012732	82.42		82.42
					V0175259	12/16/22	P0012606	84.26		84.26
					V0175260	12/16/22	P0012623	993.56		993.56
					V0175261	12/16/22	P0012673	196.84		196.84
								6,306.21		6,306.21
0110908	12/16/22	Outst	0211877	City Wide Facility Solut	V0175035	12/15/22	B0004755	3,984.75		3,984.75
								3,984.75		3,984.75
0110909	12/16/22	Outst	0201853	Club Automation, LLC	V0175100	12/15/22	B0004737	1,192.55		1,192.55
								1,192.55		1,192.55
0110910	12/16/22	Outst	0001752	Comcast	V0175067	12/15/22	B0004698	254.34		254.34
					V0175229	12/16/22	B0004768	71.44		71.44
					V0175230	12/16/22	B0004660	299.85		299.85
					V0175231	12/16/22	B0004660	6.30		6.30
								631.93		631.93
0110911	12/16/22	Outst	0168196	Concentra Health Service	V0175192	12/15/22	P0012721	250.00		250.00
								250.00		250.00
0110912	12/16/22	Outst	0209459	Cornerstone Government A	V0175101	12/15/22	B0004729	14,000.00		14,000.00
								14,000.00		14,000.00
0110913	12/16/22	Outst	0205064	Correct Digital Displays	V0175154	12/15/22	P0012672	438.75		438.75
								438.75		438.75
0110914	12/16/22	Outst	0001676	Del Galdo Law Group, LLC	V0174214	12/09/22	B0004825	6,123.00		6,123.00
					V0174215	12/09/22	B0004825	1,326.00		1,326.00
					V0174216	12/09/22	B0004825	8,190.00		8,190.00
								15,639.00		15,639.00

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0110915	12/16/22	Outst	0001576	Di Carr Printing Co.	V0175194	12/15/22	P0012707	1,048.47		1,048.47
								1,048.47		1,048.47
0110916	12/16/22	Outst	0217408	Digital Theatre US LLC	V0175244	12/16/22	P0012739	2,150.00		2,150.00
								2,150.00		2,150.00
0110917	12/16/22	Outst	0208992	Direct Energy Business	V0175078	12/15/22	B0004713	4,658.98		4,658.98
								4,658.98		4,658.98
0110918	12/16/22	Outst	0209578	DisposAll Waste Services	V0174998	12/15/22	B0004714	1,004.43		1,004.43
					V0175241	12/16/22	B0004714	381.10		381.10
								1,385.53		1,385.53
0110919	12/16/22	Outst	0182724	Dyopath LLC	V0175025	12/15/22	B0004669	8,137.50		8,137.50
								8,137.50		8,137.50
0110920	12/16/22	Outst	0001240	Enterprise Leasing Compa	V0175113	12/15/22	P0012608	842.83		842.83
					V0175114	12/15/22	P0012608	842.83		842.83
					V0175115	12/15/22	P0012608	580.92		580.92
					V0175116	12/15/22	P0012608	1,685.69		1,685.69
								3,952.27		3,952.27
0110921	12/16/22	Outst	0198694	ePromos Promotional Prod	V0175058	12/15/22	B0004965	669.64		669.64
					V0175059	12/15/22	B0004965	323.51		323.51
					V0175060	12/15/22	B0004965	1,052.80		1,052.80
								2,045.95		2,045.95
0110922	12/16/22	Outst	0204013	Exxat, LLC	V0175176	12/15/22	P0012702	1,700.00		1,700.00
					V0175180	12/15/22	P0012706	2,060.00		2,060.00
								3,760.00		3,760.00
0110923	12/16/22	Outst	0001029	Fed Ex	V0175076	12/15/22	B0004750	12.59		12.59
								12.59		12.59
0110924	12/16/22	Outst	0001034	Flinn Scientific Inc	V0175120	12/15/22	P0012593	909.66		909.66
					V0175121	12/15/22	P0012580	101.80		101.80
					V0175122	12/15/22	P0012585	243.43		243.43
					V0175123	12/15/22	P0012583	113.41		113.41
					V0175149	12/15/22	P0012575	20.90		20.90
					V0175169	12/15/22	P0012575	325.51		325.51

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								1,714.71		1,714.71
0110925	12/16/22	Outst	0183673	Forvis, LLP	V0175085	12/15/22	B0004914	6,300.00		6,300.00
								6,300.00		6,300.00
0110926	12/16/22	Outst	0205565	Game One	V0174966	12/14/22	P0012566	1,115.86		1,115.86
					V0175006	12/15/22	B0004899	1,115.93		1,115.93
					V0175040	12/15/22	B0005047	1,388.20		1,388.20
					V0175046	12/15/22	B0004991	1,429.50		1,429.50
					V0175047	12/15/22	B0004991	1,595.34		1,595.34
					V0175049	12/15/22	B0004991	2,674.02		2,674.02
					V0175050	12/15/22	B0004991	5,924.08		5,924.08
					V0175051	12/15/22	B0004991	1,046.34		1,046.34
					V0175052	12/15/22	B0004678	3,524.19		3,524.19
					V0175053	12/15/22	B0004899	3,011.43		3,011.43
					V0175055	12/15/22	B0004957	1,089.02		1,089.02
					V0175056	12/15/22	B0004973	1,524.00		1,524.00
					V0175107	12/15/22	P0012596	1,598.67		1,598.67
					V0175127	12/15/22	P0012546	637.21		637.21
					V0175133	12/15/22	P0012599	807.51		807.51
					V0175134	12/15/22	P0012566	200.57		200.57
					V0175147	12/15/22	P0012596	1,447.33		1,447.33
					V0175148	12/15/22	P0012610	1,623.05		1,623.05
					V0175158	12/15/22	P0012648	2,144.73		2,144.73
					V0175171	12/15/22	P0012615	457.15		457.15
					V0175191	12/15/22	P0012715	2,504.33		2,504.33
					V0175193	12/15/22	P0012723	2,859.90		2,859.90
					V0175197	12/15/22	P0012710	1,200.54		1,200.54
					V0175198	12/15/22	P0012711	70.14		70.14
								40,989.04		40,989.04
0110927	12/16/22	Outst	0205972	Gas Plus DBA Buddy Bear	V0175077	12/15/22	B0004741	71.96		71.96
								71.96		71.96
0110928	12/16/22	Outst	0170244	Jonathan S. Gomez	V0174212	12/09/22	P0012675	800.00		800.00
								800.00		800.00
0110929	12/16/22	Outst	0161549	Heartland Business Syste	V0175173	12/15/22	P0012685	262.50		262.50
								262.50		262.50
0110930	12/16/22	Outst	0001381	Home Depot/GECF	V0175073	12/15/22	B0004693	108.00		108.00
					V0175074	12/15/22	B0005030	25.91		25.91
					V0175090	12/15/22	B0005030	768.55		768.55
					V0175092	12/15/22	B0005030	479.70		479.70
					V0175094	12/15/22	B0005030	210.17		210.17

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					V0175095	12/15/22	B0005030	603.21		603.21
					V0175278	12/16/22	B0004693	128.77		128.77
								2,324.31		2,324.31
0110931	12/16/22	Outst	0001061	ICCTA	V0175277	12/16/22	P0012747	5,570.00		5,570.00
								5,570.00		5,570.00
0110932	12/16/22	Outst	0217326	Idetail Services, LLC	V0175199	12/15/22	P0012712	650.00		650.00
					V0175200	12/15/22	P0012712	950.00		950.00
								1,600.00		1,600.00
0110933	12/16/22	Outst	0001647	Iron Mountain	V0175066	12/15/22	B0004659	491.26		491.26
								491.26		491.26
0110934	12/16/22	Outst	0001848	Jack Phelan Chevrolet	V0174992	12/15/22	B0005058	47.30		47.30
								47.30		47.30
0110935	12/16/22	Outst	0194589	JAMF Software, LLC	V0175146	12/15/22	P0012562	270.00		270.00
								270.00		270.00
0110936	12/16/22	Outst	0001030	JC Licht, LLC	V0174997	12/15/22	B0004682	19.33		19.33
								19.33		19.33
0110937	12/16/22	Outst	0207351	KnowBe4 Inc.	V0175042	12/15/22	B0005062	6,480.00		6,480.00
					V0175043	12/15/22	B0005062	3,960.00		3,960.00
								10,440.00		10,440.00
0110938	12/16/22	Outst	0001890	Konica Minolta Bus Solut	V0174963	12/14/22	B0005055	1,854.48		1,854.48
					V0174964	12/14/22	B0005055	1,679.81		1,679.81
					V0174965	12/14/22	B0005055	1.78		1.78
					V0175034	12/15/22	B0004845	24,174.00		24,174.00
					V0175139	12/15/22	P0012661	41.00		41.00
					V0175140	12/15/22	P0012661	3,675.00		3,675.00
					V0175238	12/16/22	B0005055	5.12		5.12
								31,431.19		31,431.19
0110939	12/16/22	Outst	0002233	Konica Minolta Premier F	V0175062	12/15/22	B0004662	451.00		451.00
								451.00		451.00
0110940	12/16/22	Outst	0002233	Konica Minolta Premier F	V0175063	12/15/22	B0004662	125.17		125.17



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								125.17		125.17
0110941	12/16/22	Outst	0002233	Konica Minolta Premier F	V0175064	12/15/22	B0004662	2,897.00		2,897.00
								2,897.00		2,897.00
0110942	12/16/22	Outst	0002233	Konica Minolta Premier F	V0175234	12/16/22	B0004662	654.91		654.91
								654.91		654.91
0110943	12/16/22	Outst	0002233	Konica Minolta Premier F	V0175235	12/16/22	B0004662	193.47		193.47
								193.47		193.47
0110944	12/16/22	Outst	0002233	Konica Minolta Premier F	V0175236	12/16/22	B0004662	332.61		332.61
								332.61		332.61
0110945	12/16/22	Outst	0002233	Konica Minolta Premier F	V0175237	12/16/22	B0004662	777.63		777.63
								777.63		777.63
0110946	12/16/22	Outst	0209013	LabStrong Corp	V0175130	12/15/22	P0012540	1,713.90		1,713.90
								1,713.90		1,713.90
0110947	12/16/22	Outst	0188162	Lake County Press	V0175016	12/15/22	B0005016	258.00		258.00
					V0175017	12/15/22	B0005016	1,636.00		1,636.00
					V0175018	12/15/22	B0005016	1,068.00		1,068.00
					V0175019	12/15/22	B0005016	449.00		449.00
					V0175020	12/15/22	B0005016	468.00		468.00
					V0175021	12/15/22	B0005016	298.00		298.00
					V0175026	12/15/22	B0005016	132.00		132.00
					V0175028	12/15/22	B0005016	468.00		468.00
					V0175029	12/15/22	B0005016	1,769.97		1,769.97
								6,546.97		6,546.97
0110948	12/16/22	Outst	0001082	Lakeshore Learning Mater	V0175178	12/15/22	P0012619	770.89		770.89
								770.89		770.89
0110949	12/16/22	Outst	0209949	Latimer Levay Fyock Llc	V0175209	12/15/22	P0012699	59.00		59.00
								59.00		59.00
0110950	12/16/22	Outst	0001259	The League for Innovatio	V0175118	12/15/22	P0012614	1,000.00		1,000.00
								1,000.00		1,000.00

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0110951	12/16/22	Outst	0205148	Lembke & Sons, Inc.	V0175152	12/15/22	P0012670	434.62		434.62
					V0175153	12/15/22	B0004709	17.91		17.91
								452.53		452.53
0110952	12/16/22	Outst	0208090	Maxient, LLC	V0175135	12/15/22	P0012678	6,000.00		6,000.00
								6,000.00		6,000.00
0110953	12/16/22	Outst	0001289	Menards	V0175239	12/16/22	B0004692	105.20		105.20
								105.20		105.20
0110954	12/16/22	Outst	0182207	Mesirow Insurance Servic	V0175240	12/16/22	B0004668	11,250.00		11,250.00
								11,250.00		11,250.00
0110955	12/16/22	Outst	0194501	Michael Kautz Carpets &	V0174991	12/15/22	B0005059	1,750.00		1,750.00
								1,750.00		1,750.00
0110956	12/16/22	Outst	0214397	MMNTM, LLC	V0175175	12/15/22	P0012688	2,010.75		2,010.75
								2,010.75		2,010.75
0110957	12/16/22	Outst	0207573	Mongoose	V0175246	12/16/22	P0012742	27,216.00		27,216.00
								27,216.00		27,216.00
0110958	12/16/22	Outst	0208793	NAPA Auto Parts	V0175036	12/15/22	B0004919	18.00-		-18.00
					V0175037	12/15/22	B0004919	13.68		13.68
					V0175038	12/15/22	B0004919	13.11		13.11
								8.79		8.79
0110959	12/16/22	Outst	0163503	NCMPR	V0175264	12/16/22	P0012724	299.00		299.00
								299.00		299.00
0110960	12/16/22	Outst	0001529	New Pocket Nurse	V0175181	12/15/22	P0012664	914.77		914.77
								914.77		914.77
0110961	12/16/22	Outst	0208924	Nicor Gas	V0175086	12/15/22	B0004712	2,913.20		2,913.20
								2,913.20		2,913.20
0110962	12/16/22	Outst	0189285	NurseTim, Inc	V0175124	12/15/22	P0012600	999.00		999.00
								999.00		999.00

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0110963	12/16/22	Outst	0001121	O'Brien Cleaners	V0175099	12/15/22	B0005019	21.00		21.00
								21.00		21.00
0110964	12/16/22	Outst	0002406	Paisans Pizza	V0175003	12/15/22	B0005050	154.90		154.90
								146.00		146.00
								459.00		459.00
								4,050.00		4,050.00
								33.00		33.00
								900.00		900.00
								243.50		243.50
								242.00		242.00
								549.95		549.95
								277.00		277.00
								224.75		224.75
								725.00		725.00
								194.00		194.00
								40.00		40.00
								67.00		67.00
								121.50		121.50
								33.00		33.00
								51.00		51.00
								72.00		72.00
								37.50		37.50
								267.00		267.00
								97.50		97.50
								150.00		150.00
								55.50		55.50
								267.50		267.50
								1,180.00		1,180.00
								1,592.00		1,592.00
								201.29		201.29
								260.00		260.00
								1,320.00		1,320.00
								269.00		269.00
								14,280.89		14,280.89
0110965	12/16/22	Outst	0217317	Panera, LLC	V0175248	12/16/22	P0012738	322.73		322.73
								322.73		322.73
0110966	12/16/22	Outst	0001128	Pasco Scientific	V0175271	12/16/22	P0012579	155.00		155.00
								155.00		155.00
0110967	12/16/22	Outst	0217024	Prep Baseball Report LLC	V0175117	12/15/22	P0012609	2,000.00		2,000.00
								2,000.00		2,000.00

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0110968	12/16/22	Outst	0001835	Ray O'Herron Co. of Oakb	V0175044	12/15/22	B0004733	405.94		405.94
								405.94		405.94
0110969	12/16/22	Outst	0215512	Robert Half	V0174996	12/15/22	B0004933	2,492.00		2,492.00
					V0175105	12/15/22	B0004933	1,540.00		1,540.00
								4,032.00		4,032.00
0110970	12/16/22	Outst	0001857	Scorebuilders	V0175196	12/15/22	P0012709	1,275.00		1,275.00
								1,275.00		1,275.00
0110971	12/16/22	Outst	0001967	Shaw Media	V0175098	12/15/22	B0004661	1,199.00		1,199.00
								1,199.00		1,199.00
0110972	12/16/22	Outst	0157227	Staples Advantage	V0175005	12/15/22	B0005051	155.80		155.80
								155.80		155.80
0110973	12/16/22	Outst	0200518	Support Warehouse Limite	V0175104	12/15/22	P0012334	1,521.76		1,521.76
								1,521.76		1,521.76
0110974	12/16/22	Outst	0001165	Swank Motion Pictures In	V0175265	12/16/22	P0012734	3,300.00		3,300.00
					V0175266	12/16/22	P0012717	528.00		528.00
								3,828.00		3,828.00
0110975	12/16/22	Outst	0183297	TASB, Inc	V0175106	12/15/22	P0012662	4,000.00		4,000.00
								4,000.00		4,000.00
0110976	12/16/22	Outst	0155715	Technology Management Re	V0175012	12/15/22	B0004664	1,141.05		1,141.05
								1,141.05		1,141.05
0110977	12/16/22	Void	0206026	Uline, Inc			B0004664			
0110978	12/16/22	Outst	0001495	Valsoft Corporation Inc	V0175182	12/15/22	P0012683	7,625.00		7,625.00
								7,625.00		7,625.00
0110979	12/16/22	Outst	0213619	View Transit, LLC	V0174993	12/15/22	B0005061	2,525.00		2,525.00
					V0174994	12/15/22	B0005061	2,000.00		2,000.00
					V0174995	12/15/22	B0005061	2,000.00		2,000.00
								6,525.00		6,525.00

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0110980	12/16/22	Outst	0166312	Wells Fargo Equipmtent	F V0175004	12/15/22	B0004766	1,248.00		1,248.00
								1,248.00		1,248.00
0110981	12/16/22	Outst	0001406	Wex Bank	V0175226	12/16/22	B0004744	1,463.88		1,463.88
					V0175227	12/16/22	B0004731	321.24		321.24
					V0175228	12/16/22	B0004694	1,377.46		1,377.46
								3,162.58		3,162.58
0110982	12/16/22	Outst	0206026	Uline, Inc	V0175157	12/15/22	P0012647	1,413.23		1,413.23
								1,413.23		1,413.23
E0018222	12/01/22	Outst	0209905	Teresa L. Alderman	V0173250	11/29/22		58.72		58.72
								58.72		58.72
E0018223	12/01/22	Outst	0166671	Ms. Cara A. Bonick	V0171968	11/16/22		690.50		690.50
								690.50		690.50
E0018224	12/01/22	Outst	0207650	Brian C. Donlea	V0172484	11/18/22		50.00		50.00
								50.00		50.00
E0018225	12/01/22	Outst	0079155	Dr. Stanley S. Fields	V0173440	11/30/22		1,704.59		1,704.59
								1,704.59		1,704.59
E0018226	12/01/22	Outst	0107686	Mrs. Blanca E. Jara	V0172486	11/19/22		302.86		302.86
					V0172487	11/19/22		664.00		664.00
					V0172489	11/19/22		109.48		109.48
					V0172490	11/19/22		93.49		93.49
								1,169.83		1,169.83
E0018227	12/01/22	Outst	0156123	Mrs. Nancy N. Jeffries	V0172481	11/18/22		425.00		425.00
								425.00		425.00
E0018228	12/01/22	Outst	0187216	Mr. Neil J. Moss	V0172500	11/21/22		40.00		40.00
								40.00		40.00
E0018229	12/01/22	Outst	0199309	Jason Nichols	V0173231	11/28/22		276.67		276.67
								276.67		276.67
E0018230	12/01/22	Outst	0000928	Mr. James P. O'Connell,	V0172501	11/21/22		30.00		30.00

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0173242	11/28/22		30.00		30.00
								60.00		60.00
E0018231	12/01/22	Outst	0213490	Aaron Patawaran	V0172480	11/18/22		39.00		39.00
								39.00		39.00
E0018232	12/01/22	Outst	0216705	Stephanie M. Schmidt	V0172471	11/17/22		2,000.00		2,000.00
								2,000.00		2,000.00
E0018233	12/01/22	Outst	0209212	Simon P. Steiner	V0172499	11/21/22		150.00		150.00
					V0173229	11/28/22		1,575.00		1,575.00
								1,725.00		1,725.00
E0018234	12/01/22	Outst	0201801	Michael R. Traversa	V0172497	11/21/22		110.00		110.00
					V0173241	11/28/22		110.00		110.00
								220.00		220.00
E0018235	12/01/22	Outst	0000019	Mr. Scott E. Ulbrich	V0172502	11/21/22		60.00		60.00
					V0173240	11/28/22		30.00		30.00
								90.00		90.00
E0018236	12/01/22	Outst	0158266	Mr. Christopher J. Wido	V0172504	11/21/22		110.00		110.00
								110.00		110.00
E0018237	12/08/22	Outst	0209905	Teresa L. Alderman	V0173540	12/02/22		2,000.00		2,000.00
								2,000.00		2,000.00
E0018238	12/08/22	Outst	0214784	Jeffrey Bambule	V0173562	12/02/22		3,000.00		3,000.00
								3,000.00		3,000.00
E0018239	12/08/22	Outst	0182499	Mrs. Mary J. Buongiorno	V0173635	12/05/22		65.10		65.10
								65.10		65.10
E0018240	12/08/22	Outst	0162406	Mrs. Irina V. Cline	V0172478	11/17/22		64.97		64.97
								64.97		64.97
E0018241	12/08/22	Outst	0201847	Dr. Alison J. Deasey	V0173488	11/30/22		1,313.25		1,313.25
					V0173653	12/06/22		25.51		25.51
								1,338.76		1,338.76

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ACCOUNTS PAYABLE CHECK REGISTER  
Period 12/01/2022 - 12/31/2022

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0018242	12/08/22	Outst	0216762	Keelan Donald	V0173536	12/02/22		2,000.00		2,000.00
								2,000.00		2,000.00
E0018243	12/08/22	Outst	0202652	Carlos D. Figueroa Moler	V0173439	11/30/22		336.00		336.00
								336.00		336.00
E0018244	12/08/22	Outst	0000938	Ms. Xiaoling Gan	V0173585	12/05/22		226.47		226.47
								226.47		226.47
E0018245	12/08/22	Outst	0000841	Mrs. Michelle C. Herrera	V0173245	11/29/22		39.17		39.17
								39.17		39.17
E0018246	12/08/22	Outst	0107686	Mrs. Blanca E. Jara	V0173580	12/04/22		91.18		91.18
					V0173581	12/04/22		100.91		100.91
					V0173632	12/05/22		327.48		327.48
					V0173633	12/05/22		5,000.00		5,000.00
								5,519.57		5,519.57
E0018247	12/08/22	Outst	0000004	Mr. Micheal A. Kott	V0173490	12/01/22		143.24		143.24
					V0173648	12/06/22		217.52		217.52
								360.76		360.76
E0018248	12/08/22	Outst	0017224	Ms Gabriela Mata	V0173449	11/30/22		1,356.00		1,356.00
								1,356.00		1,356.00
E0018249	12/08/22	Outst	0211634	Elisa McKinley	V0173498	12/01/22		5,500.00		5,500.00
								5,500.00		5,500.00
E0018250	12/08/22	Outst	0002697	Dr. Keith McLaughlin	V0173579	12/02/22		130.03		130.03
								130.03		130.03
E0018251	12/08/22	Outst	0179496	Miguel A. Mercado, SR	V0173650	12/06/22		75.00		75.00
								75.00		75.00
E0018252	12/08/22	Outst	0187216	Mr. Neil J. Moss	V0173531	12/02/22		1,000.00		1,000.00
					V0173618	12/05/22		80.00		80.00
								1,080.00		1,080.00

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ACCOUNTS PAYABLE CHECK REGISTER  
Period 12/01/2022 - 12/31/2022

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Bank Code: 01 General Checking  
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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0018253	12/08/22	Outst	0000928	Mr. James P. O'Connell,	V0173616	12/05/22		210.00		210.00
								210.00		210.00
E0018254	12/08/22	Outst	0194866	Ms. Randi Ploszaj	V0173583	12/05/22		211.47		211.47
								211.47		211.47
E0018255	12/08/22	Outst	0195558	Mr. Andrew E. Pulaski	V0173654	12/06/22		73.48		73.48
					V0173657	12/06/22		385.00		385.00
								458.48		458.48
E0018256	12/08/22	Outst	0189387	Samantha Roman	V0173642	12/06/22		450.00		450.00
								450.00		450.00
E0018257	12/08/22	Outst	0181767	Ms Maria Sanchez Anderso	V0173506	12/01/22		195.86		195.86
								195.86		195.86
E0018258	12/08/22	Outst	0172945	Ms. Perla A. Santoyo	V0173600	12/05/22		117.80		117.80
					V0173601	12/05/22		133.88		133.88
								251.68		251.68
E0018259	12/08/22	Outst	0209212	Simon P. Steiner	V0173530	12/02/22		5,000.00		5,000.00
								5,000.00		5,000.00
E0018260	12/08/22	Outst	0216761	Demetrice Stephens	V0173532	12/02/22		2,500.00		2,500.00
								2,500.00		2,500.00
E0018261	12/08/22	Outst	0201801	Michael R. Traversa	V0173615	12/05/22		770.00		770.00
								770.00		770.00
E0018262	12/08/22	Outst	0000019	Mr. Scott E. Ulbrich	V0173623	12/05/22		120.00		120.00
								120.00		120.00
E0018263	12/08/22	Outst	0055604	Ana L. Valdez	V0173461	11/30/22		277.69		277.69
					V0173487	11/30/22		402.00		402.00
								679.69		679.69
E0018264	12/08/22	Outst	0000808	Ms. Marisol Velazquez	V0173634	12/05/22		2,824.00		2,824.00
								2,824.00		2,824.00



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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0018265	12/08/22	Outst	0190102	Ms. Brandie N. Windham	V0173636	12/05/22		5,000.00		5,000.00
								5,000.00		5,000.00
E0018266	12/08/22	Outst	0185202	Phil Wynn	V0170602	11/08/22		140.00		140.00
					V0173647	12/06/22		140.00		140.00
								280.00		280.00
E0018267	12/08/22	Outst	0212851	Get Moore Softball	V0173534	12/02/22		1,650.00		1,650.00
					V0173630	12/05/22		90.00		90.00
								1,740.00		1,740.00
E0018268	12/08/22	Outst	0216756	WE R1 Money Never Sleeps	V0170472	10/31/22		140.00		140.00
								140.00		140.00
E0018478	12/14/22	Outst	0209135	Omni Financial Group, In	V0174325	12/15/22		11,008.45		11,008.45
								11,008.45		11,008.45
E0018479	12/14/22	Outst	0001161	State Univ Retirement Sy	V0174330	12/15/22		84,140.52		84,140.52
								84,140.52		84,140.52
E0018480	12/15/22	Outst	0199645	Frankie L. Johnson	V0174213	12/09/22	B0005034	200.00		200.00
					V0174971	12/15/22	P0012722	800.00		800.00
								1,000.00		1,000.00
E0018481	12/15/22	Outst	0176689	Jessica Molinar	V0174211	12/09/22	B0004889	780.00		780.00
					V0174975	12/15/22	B0004889	920.00		920.00
								1,700.00		1,700.00
E0018482	12/15/22	Outst	0209950	Creativity Lives Here	V0174315	12/13/22	P0012651	950.00		950.00
					V0174316	12/13/22	P0012652	950.00		950.00
					V0174974	12/15/22	P0012701	950.00		950.00
								2,850.00		2,850.00
E0018483	12/15/22	Outst	0217171	Los Designs, LLC	V0174314	12/13/22	P0012642	1,200.00		1,200.00
					V0174972	12/15/22	P0012690	1,920.00		1,920.00
					V0174973	12/15/22	P0012704	1,200.00		1,200.00
								4,320.00		4,320.00
E0018484	12/15/22	Outst	0176689	Jessica Molinar	V0174989	12/15/22	B0004889	400.00		400.00
								400.00		400.00

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ACCOUNTS PAYABLE CHECK REGISTER  
Period 12/01/2022 - 12/31/2022

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Bank Code: 01 General Checking  
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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0018485	12/15/22	Outst	0209905	Teresa L. Alderman	V0174243	12/13/22		1,500.00		1,500.00
								1,500.00		1,500.00
E0018486	12/15/22	Outst	0193694	Angelica C. Alvarado	V0174305	12/13/22		12.50		12.50
								12.50		12.50
E0018487	12/15/22	Outst	0166671	Ms. Cara A. Bonick	V0173651	12/06/22		33.31		33.31
					V0174221	12/12/22		96.00		96.00
								129.31		129.31
E0018488	12/15/22	Outst	0208894	Alexander J. Brodie	V0174241	12/13/22		60.00		60.00
								60.00		60.00
E0018489	12/15/22	Outst	0209933	Christopher P. Butz	V0174226	12/13/22		149.63		149.63
								149.63		149.63
E0018490	12/15/22	Outst	0200455	Ms. Lauren Caruso	V0172512	11/21/22		260.78		260.78
					V0174220	12/12/22		500.00		500.00
								760.78		760.78
E0018491	12/15/22	Outst	0200047	Ms. Carissa Davis	V0174180	12/08/22		150.00		150.00
					V0174181	12/08/22		269.94		269.94
								419.94		419.94
E0018492	12/15/22	Outst	0213562	Ms. Murneka Davis	V0174223	12/12/22		237.18		237.18
								237.18		237.18
E0018493	12/15/22	Outst	0107686	Mrs. Blanca E. Jara	V0173974	12/07/22		750.00		750.00
					V0174222	12/12/22		108.54		108.54
					V0174967	12/14/22		134.40		134.40
								992.94		992.94
E0018494	12/15/22	Outst	0187216	Mr. Neil J. Moss	V0174224	12/13/22		1,000.00		1,000.00
					V0174235	12/13/22		80.00		80.00
								1,080.00		1,080.00
E0018495	12/15/22	Outst	0000928	Mr. James P. O'Connell,	V0174233	12/13/22		60.00		60.00
								60.00		60.00

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ACCOUNTS PAYABLE CHECK REGISTER  
Period 12/01/2022 - 12/31/2022

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Bank Code: 01 General Checking  
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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0018496	12/15/22	Outst	0209212	Simon P. Steiner	V0173617	12/05/22		300.00		300.00
					V0174234	12/13/22		150.00		150.00
								450.00		450.00
E0018497	12/15/22	Outst	0201801	Michael R. Traversa	V0174232	12/13/22		220.00		220.00
								220.00		220.00
E0018498	12/15/22	Outst	0000019	Mr. Scott E. Ulbrich	V0174237	12/13/22		60.00		60.00
								60.00		60.00
E0018499	12/15/22	Outst	0000808	Ms. Marisol Velazquez	V0174244	12/13/22		436.20		436.20
								436.20		436.20
E0018500	12/15/22	Outst	0158266	Mr. Christopher J. Wido	V0174240	12/13/22		150.00		150.00
								150.00		150.00
E0018501	12/15/22	Outst	0212851	Get Moore Softball	V0174225	12/13/22		2,500.00		2,500.00
								2,500.00		2,500.00
E0018895	12/16/22	Outst	0001161	State Univ Retirement Sy	V0175224	12/16/22		71,001.93		71,001.93
								71,001.93		71,001.93
E0018896	12/16/22	Outst	0209135	Omni Financial Group, In	V0175219	12/16/22		9,126.16		9,126.16
								9,126.16		9,126.16
								841,621.12		841,621.12

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CHECK REGISTER SUMMARY REPORT  
Period 12/01/2022 - 12/31/2022

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Bank Code	Account Number	Description	Debit	Credit
-----	-----	-----	-----	-----
01 General Checking	01-0000-00000-230000000	General : Accounts Payable	841,621.12	0.00
	01-0000-00000-110000000	General : Cash	0.00	841,621.12
			-----	-----
			841,621.12	841,621.12

**Morton College  
Over 10K Report  
December 2022**

Vendor Name	Check Date	Check Number	Board Approved Date	Amount	Item Description Line 1
All Pro Truck Driving School LLC	12/16/2022	0110877	7/7/2022	\$15,300.00	student instructional fee
Amazon Capital Services	12/16/2022	0110880	EXEMPT	\$10,842.71	Airpods
ATI Nursing Education	12/16/2022	0110894	12/14/2022	\$19,580.00	Comprehensive NCLEX Revie
Bee Liner Lean Services	12/16/2022	0110898	EXEMPT	\$17,615.00	electrical & Low Voltage
Cornerstone Government Affairs, Inc.	12/16/2022	0110912	3/23/2022	\$14,000.00	Relations & Consulting
Del Galdo Law Group, LLC	12/16/2022	0110914	8/25/2021	\$15,639.00	Attorney Services
Game One	12/16/2022	0110926	7/22/2020	\$40,989.04	CCE Items
Kevin W. McManaman	12/2/2022	0110222	EXEMPT	\$107.72	Shipping Charges
Kevin W. McManaman	12/9/2022	0110297	EXEMPT	\$2,609.47	Coaches Meeting
Kevin W. McManaman	12/9/2022	0110298	10/26/2022	\$6,000.00	Meal Money FL Trip
Kevin W. McManaman	12/9/2022	0110299	EXEMPT	\$1,530.00	Meal Money 1-20-23
KnowBe4 Inc.	12/16/2022	0110937	EXEMPT	\$10,440.00	KMSATP
Konica Minolta Bus Solut	12/16/2022	0110938	3/23/2022	\$31,431.19	HP Computers
Mesirow Insurance Services, Inc	12/16/2022	0110954	10/26/2022	\$11,250.00	final Quarterly Payment
Mongoose	12/16/2022	0110957	12/14/2022	\$27,216.00	Cadence - Text
Old National Bank	12/1/2022	0110187	EXEMPT	\$11,830.67	A+ Conferecne
Old National Bank	12/2/2022	0110252	EXEMPT	\$49,218.85	Credit Late Fee's
Old National Bank	12/9/2022	0110327	EXEMPT	\$13,047.74	Frances Reitz Fee
Omni Financial Group, Inc.	12/14/2022	E0018478	4/28/2021	\$11,008.45	Payroll Deductions
Omni Financial Group, Inc.	12/16/2022	E0018896	4/28/2021	\$9,126.16	Payroll Deductions
Paisans Pizza	12/16/2022	0110964	EXEMPT	\$14,280.89	30pc Boneless wings BBQ
State Univ Retirement Systems	12/2/2022	0110242	EXEMPT	\$19,602.70	Earnings exceeding Gov
State Univ Retirement Systems	12/2/2022	0110243	EXEMPT	\$226.16	MEMID1234041
State Univ Retirement Systems	12/14/2022	E0018479	EXEMPT	\$84,140.52	Payroll Deductions
State Univ Retirement Systems	12/16/2022	E0018895	EXEMPT	\$71,001.93	Payroll Deductions
			<b>Total Paid</b>	<b>508,034.20</b>	

**Morton Community College**  
**FY23 Budget Report**  
**For 6 Month Ending December 31, 2022**



**Morton Community College  
Budget Report Summary  
December 31, 2022**

50%

<u>Funds</u>	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>Education Fund</u>				
Revenue	\$ 17,900,269	\$ 30,138,668	59.4%	\$ 12,238,399
Expenditures	(12,718,264)	(30,138,668)	42.2%	(17,420,404)
Net	\$ 5,182,005	\$ -		\$ (5,182,005)
<u>Operations &amp; Maintenance Fund</u>				
Revenue	\$ 1,267,638	\$ 3,170,275	40.0%	\$ 1,902,637
Expenditures	(1,099,002)	(3,170,275)	34.7%	(2,071,273)
Net	\$ 168,636	\$ -		\$ (168,636)
<u>Restricted Purpose Fund</u>				
Revenue	\$ 6,922,097	\$ 25,458,210	27.2%	\$ 18,536,113
Expenditures	(7,740,214)	(25,458,210)	30.4%	(17,717,996)
Net	\$ (818,117)	\$ -		\$ 818,117
<u>Audit Fund</u>				
Revenue	\$ 38,712	\$ 77,355	50.0%	\$ 38,643
Expenditures	(68,740)	(87,300)	78.7%	(18,560)
Net	\$ (30,028)	\$ (9,945)		\$ 20,083
<u>Liability, Protection &amp; Settlement Fund</u>				
Revenue	\$ 428,296	\$ 847,810	50.5%	\$ 419,514
Expenditures	(448,045)	(924,500)	48.5%	(476,455)
Net	\$ (19,749)	\$ (76,690)		\$ (56,941)
<u>General Bond Obligation Fund</u>				
Revenue	\$ 476,690	\$ 682,710	69.8%	\$ 206,020
Expenditures	(477,100)	(641,575)	74.4%	(164,475)
Net	\$ (410)	\$ 41,135		\$ 41,545
<u>Operations &amp; Maintenance (Restricted) Fund</u>				
Revenue	\$ 1,060	\$ 5,853,967	0.0%	\$ 5,852,907
Expenditures	(728,277)	(5,853,967)	12.4%	(5,125,690)
Net	\$ (727,217)	\$ -		\$ 727,217
<u>Auxiliary Services</u>				
Revenue	\$ 21,841	\$ 100,000	22%	\$ 78,159
Expenditures	(31,107)	(100,000)	31%	(68,893)
Net	\$ (9,266)	\$ -		
<u>All Funds</u>				
Revenue	\$ 27,056,603	\$ 66,328,995	40.8%	\$ 39,272,392
Expenditures	(23,310,749)	(66,374,495)	35.1%	\$ (43,063,746)
Net	\$ 3,745,854	\$ (45,500)		\$ (3,791,354)

**EDUCATION FUND REVENUE**  
**December 31, 2022**

	Actual	Budget	%	Budget Remaining
<b>REVENUE</b>				
<b>LOCAL GOVERNMENT</b>				
Property taxes	\$ 4,113,359	\$ 8,030,388	51.2%	\$ 3,917,029
Total Local Government	\$ 4,113,359	\$ 8,030,388		\$ 3,917,029
<b>CORPORATE PERSONAL PROPERTY TAXES</b>	\$ 483,725	\$ 1,950,000	24.8%	\$ 1,466,275
<b>SURS HEALTH - ON BEHALF PAYMENTS</b>	\$ -	\$ -	0.0%	\$ -
<b>STATE GOVERNMENT</b>				
ICCB credit hour grants	\$ 1,276,698	\$ 2,553,397	50.0%	\$ 1,276,699
ICCB equalization grants	2,496,345	4,342,690	57.5%	1,846,345
CTE formula grant	120,417	185,995	64.7%	65,578
Total State Government	\$ 3,893,460	\$ 7,082,082		\$ 3,188,622
<b>STUDENT TUITION AND FEES</b>				
Tuition	\$ 7,758,244	\$ 10,563,595	73.4%	\$ 2,805,351
Fees	1,349,119	2,150,903	62.7%	801,784
Total Tuition and Fees	\$ 9,107,363	\$ 12,714,498		\$ 3,607,135
<b>MISCELLANEOUS</b>				
Sales and service fees	\$ 29,129	\$ 271,700	10.7%	\$ 242,571
Investment revenue	273,232	60,000	455.4%	(213,232)
Nongovernmental gifts & scholarships	-	30,000	0.0%	30,000
Total Other Sources	\$ 302,361	\$ 361,700		\$ 59,339
<b>Total Revenue</b>	<u>\$ 17,900,268</u>	<u>\$ 30,138,668</u>	<u>59.4%</u>	\$ 12,238,400
Transfers in	\$ -	\$ -	0.0%	\$ -
<b>Total Revenue and Transfers in</b>	<u>\$ 17,900,268</u>	<u>\$ 30,138,668</u>	59.4%	<u>\$ 12,238,400</u>



# EDUCATION FUND EXPENDITURES

December 31, 2022

	Actual	Budget	%	Budget Remaining
<b>EXPENDITURES</b>				
By Program:				
<b>Instruction</b>				
Salaries	\$ 4,094,492	\$ 9,014,438	45.4%	\$ 4,919,946
Employee benefits	420,648	885,141	47.5%	464,493
Contractual services	88,416	363,750	24.3%	275,334
Material and supplies	138,698	724,950	19.1%	586,252
Conferences and meetings	16,332	63,600	25.7%	47,268
Total Instruction	<u>4,758,586</u>	<u>11,051,879</u>	<u>43.1%</u>	<u>6,293,293</u>
<b>Academic Support</b>				
Salaries	511,613	1,356,614	37.7%	845,001
Employee benefits	73,628	204,681	36.0%	131,053
Contractual services	148,924	383,000	38.9%	234,076
Material and supplies	112,388	348,280	32.3%	235,892
Conferences and meetings	9,672	26,100	37.1%	16,428
Fixed charges	55,153	90,000	61.3%	34,847
Other Expenditures	-	1,000	0.0%	1,000
Total Academic Support	<u>911,378</u>	<u>2,409,675</u>	<u>37.8%</u>	<u>1,498,297</u>
<b>Student Services</b>				
Salaries	1,067,779	2,402,059	44.5%	1,334,280
Employee benefits	151,071	301,147	50.2%	150,076
Contractual services	90,816	280,500	32.4%	189,684
Material and supplies	21,328	175,638	12.1%	154,310
Conferences and meetings	45,245	89,750	50.4%	44,505
Fixed charges	330	21,500	1.5%	21,170
Total Student Services	<u>1,376,569</u>	<u>3,270,594</u>	<u>42.1%</u>	<u>1,894,025</u>
<b>Public Service/Continuing Education</b>				
Salaries	131,617	160,646	81.9%	29,029
Employee benefits	17,577	22,127	79.4%	4,550
Contractual services	65,258	122,500	53.3%	57,242
Material and supplies	1,667	27,200	6.1%	25,533
Conferences and meetings	392	10,350	3.8%	9,958
Other tuition/fee waiver	3,108	5,000	62.2%	1,892
Total Public Service/Continuing Education	<u>219,619</u>	<u>347,823</u>	<u>63.1%</u>	<u>128,204</u>
<b>Auxiliary Services</b>				
Salaries	137,200	300,589	45.6%	163,389
Employee benefits	25,269	54,788	46.1%	29,519
Contractual services	389,779	480,000	81.2%	90,221
Material and supplies	313,214	592,000	52.9%	278,786
Conferences and meetings	170,788	280,000	61.0%	109,212
Fixed charges	1,779	40,000	4.4%	38,221
Total Auxiliary Services	<u>1,038,029</u>	<u>1,747,377</u>	<u>59.4%</u>	<u>709,348</u>

**EDUCATION FUND EXPENDITURES**  
**December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<b>EXPENDITURES</b>				
<b>Institutional Support</b>				
Salaries	\$ 1,213,261	\$ 2,928,518	41.4%	\$ 1,715,257
Employee benefits	226,028	599,752	37.7%	373,724
Contractual services	1,047,061	1,794,500	58.3%	747,439
Material and supplies	304,177	890,250	34.2%	586,073
Conferences and meetings	78,274	232,800	33.6%	154,526
Fixed charges	-	1,500	0.0%	1,500
Other	56,696	140,000	40.5%	83,304
Total Institutional Support	<u>2,925,497</u>	<u>6,587,320</u>	<u>44.4%</u>	<u>3,661,823</u>
<b>Scholarships, Student Grants &amp; Waivers</b>				
Student grants and scholarships	<u>1,488,585</u>	<u>1,529,000</u>	<u>97.4%</u>	<u>40,415</u>
Total Scholarships, Student Grants & Waivers	<u>1,488,585</u>	<u>1,529,000</u>	<u>97.4%</u>	<u>40,415</u>
<b>Contingencies</b>	-	225,000	0.0%	225,000
<b>Total Expenditures</b>	<u>\$ 12,718,263</u>	<u>\$ 27,168,668</u>	<u>46.8%</u>	<u>\$ 14,450,405</u>
Transfers out	-	3,000,000	0.0%	3,000,000
<b>Total Expenditures and Transfers out</b>	<u>\$12,718,263</u>	<u>\$ 30,168,668</u>	<u>42.2%</u>	<u>\$ 17,450,405</u>

**OPERATION & MAINTENANCE FUND REVENUE AND EXPENDITURES**  
**December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<b>REVENUE</b>				
<b>LOCAL GOVERNMENT</b>				
Property taxes	<u>\$ 779,045</u>	<u>\$ 1,561,275</u>	<u>49.9%</u>	<u>\$ 782,230</u>
<b>CORPORATE PERSONAL PROPERTY TAXES</b>	<u>483,725</u>	<u>1,000,000</u>	<u>48.4%</u>	<u>516,275</u>
<b>STATE GOVERNMENT</b>				
ICCB equalization grants	<u>-</u>	<u>650,000</u>	<u>0.0%</u>	<u>650,000</u>
<b>STUDENT FEES</b>				
Fees	<u>(132.00)</u>	<u>-</u>	<u>0.0%</u>	<u>132</u>
Total Student Fees	<u>(132.00)</u>	<u>0</u>	<u>0.0%</u>	<u>132</u>
<b>MISCELLANEOUS</b>				
Sales and service fees	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>5,000</u>
Facilities	<u>5,000</u>	<u>14,000</u>	<u>35.7%</u>	<u>9,000</u>
Investment revenue	<u>-</u>	<u>10,000</u>	<u>0.0%</u>	<u>10,000</u>
Total Miscellaneous	<u>5,000.00</u>	<u>29,000</u>	<u>17.2%</u>	<u>24,000</u>
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<u>\$ 1,267,638</u>	<u>\$ 2,590,275</u>	<u>48.9%</u>	<u>\$ 1,322,637</u>
<b>EXPENDITURES</b>				
By Program:				
<b>Operations and Maintenance of Plant</b>				
Salaries	<u>\$652,759</u>	<u>\$1,386,021</u>	<u>47.1%</u>	<u>\$733,262</u>
Employee benefits	<u>76,226</u>	<u>159,254</u>	<u>47.9%</u>	<u>83,028</u>
Contractual services	<u>98,628</u>	<u>553,000</u>	<u>17.8%</u>	<u>454,372</u>
Material and supplies	<u>39,025</u>	<u>195,500</u>	<u>20.0%</u>	<u>156,475</u>
Conferences and meetings	<u>613</u>	<u>6,500</u>	<u>9.4%</u>	<u>5,887</u>
Utilities	<u>231,751</u>	<u>810,000</u>	<u>28.6%</u>	<u>578,249</u>
Capital outlay	<u>-</u>	<u>50,000</u>	<u>0.0%</u>	<u>50,000</u>
Other	<u>-</u>	<u>10,000</u>	<u>0.0%</u>	<u>10,000</u>
Total Operations and Maintenance of Plant	<u>1,099,002</u>	<u>3,170,275</u>	<u>34.7%</u>	<u>2,071,273</u>
<b>Total Expenditures</b>	<u>\$ 1,099,002</u>	<u>\$ 3,170,275</u>	<u>34.7%</u>	<u>\$ 2,071,273</u>

**RESTRICTED PURPOSE FUND REVENUE**  
**December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<b>REVENUE</b>				
<b>STATE GOVERNMENT</b>				
ICCB	629,985	\$1,282,592	49.1%	652,607
ISBE grant revenue- other	133,278	264,701	50.4%	131,423
Other Sources	61,977	3,741,976	1.7%	3,679,999
Total State Government	<u>825,240.00</u>	<u>5,289,269</u>	<u>15.6%</u>	<u>4,464,029</u>
<b>FEDERAL GOVERNMENT</b>				
ICCB	-	616,433	0.0%	616,433
Department of education	6,095,387	19,004,373	32.1%	12,908,986
Other	1,470	548,135	0.0%	546,665
Total Federal Government	<u>6,096,857</u>	<u>20,168,941</u>	<u>30.2%</u>	<u>13,455,651</u>
 <b>Total Revenue</b>	 <u>\$ 6,922,097</u>	 <u>\$ 25,458,210</u>	 <u>27.2%</u>	 <u>\$ 17,919,680</u>

**RESTRICTED PURPOSE FUND EXPENDITURES**  
**December 31, 2022**

	<b>Actual</b>	<b>Budget</b>	<b>%</b>	<b>Budget Remaining</b>
<b><u>EXPENDITURES</u></b>				
By Program:				
<b>Instruction</b>				
Salaries	\$ 524,291	\$ 1,663,536	31.5%	\$ 1,139,245
Employee benefits	86,180	2,240,598	3.8%	2,154,418
Contractual services	36,329	167,194	21.7%	130,865
Material and supplies	41,155	338,724	12.2%	297,569
Conferences and meetings	1,221	24,250	5.0%	23,029
Other Fixed Charges	-	68,871	0.0%	68,871
Student grants and scholarships	80,016	205,924	38.9%	125,908
Total Instruction	<u>769,192</u>	<u>4,709,097</u>	<u>16.3%</u>	<u>3,939,905</u>
<b>Academic Support</b>				
Salaries	10,006	17,500	0.0%	7,494
Employee benefits	1,487	250,000	0.0%	248,513
Material and supplies	-	2,000	0.0%	2,000
Conferences and meetings	-	2,000	0.0%	2,000
Other Fixed Charges	-	1,720	0.0%	1,720
Total Academic Support	<u>11,493</u>	<u>273,220</u>	<u>4.2%</u>	<u>261,727</u>
<b>Student Services</b>				
Salaries	237,753	658,868	36.1%	421,115
Employee benefits	57,297	517,122	11.1%	459,825
Other Contract Services	28,297	390,945	7.2%	362,648
Material and supplies	96,685	776,607	12.4%	679,922
Conferences and meetings	15,479	135,602	11.4%	120,123
Fixed charges	100	100	100.0%	0
Total Student Services	<u>435,611</u>	<u>2,479,244</u>	<u>17.6%</u>	<u>2,043,633</u>
<b>Public Service/Continuing Education</b>				
Salaries	108,722	201,709	53.9%	92,987
Employee benefits	23,442	134,400	17.4%	110,958
Contractual services	928	3,000	30.9%	2,072
Material and supplies	2,150	4,592	46.8%	2,442
Conferences and meetings	3,430	19,000	18.1%	15,570
Total Public Service/Continuing Education	<u>138,672</u>	<u>362,701</u>	<u>38.2%</u>	<u>224,029</u>

**RESTRICTED PURPOSE FUND REVENUE AND EXPENDITURES**  
**December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<b>Auxiliary Services</b>				
Employee benefits	\$ -	\$ 125,000	0.0%	\$ 125,000
Total Auxiliary Services	<u>-</u>	<u>125,000</u>	<u>0.0%</u>	<u>125,000</u>
<b>Operations and Maintenance of Plant</b>				
Employee benefits	-	450,000	0.0%	450,000
Total Operation and Maintenance of Plant	<u>-</u>	<u>450,000</u>	<u>0.0%</u>	<u>450,000</u>
<b>Institutional Support</b>				
Salaries	6,652	30,000	22.2%	23,348
Employee benefits	1,027	400,000	0.3%	398,973
Contractual services	87,266	311,942	28.0%	224,676
Materials and supplies	824,199	1,940,457	42.5%	1,116,258
Other Fixed Charges	-	100,000	0.0%	100,000
Capital Outlay	1,622,206	2,546,121	63.7%	923,915
Student grants and waivers	114,997	100,000	115.0%	(14,997)
Total Institutional Support	<u>2,656,347</u>	<u>5,428,520</u>	<u>48.9%</u>	<u>2,772,173</u>
<b>Scholarships, Student Grants &amp; Waivers</b>				
Salaries	34,758	131,529	26.4%	96,771
Student grants and scholarships	3,694,141	11,498,898	32.1%	7,804,757
<u>Total Scholarships, Student Grants &amp; Waivers</u>	<u>3,728,899</u>	<u>11,630,427</u>	<u>32.1%</u>	<u>7,901,528</u>
<b><u>Total Expenditures</u></b>	<u>\$ 7,740,214</u>	<u>\$ 25,458,209</u>	<u>30.4%</u>	<u>\$ 17,717,995</u>

AUDIT FUND REVENUE AND EXPENDITURES  
December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<b>REVENUE</b>				
<b>LOCAL GOVERNMENT</b>				
Property taxes	\$ 38,713	\$ 77,305	50.1%	\$ 38,592
<b>MISCELLANEOUS</b>				
Investment revenue	-	50	0.0%	50
<b>Total Revenue</b>	<b>\$ 38,713</b>	<b>\$ 77,355</b>	<b>50.0%</b>	<b>\$ 38,642</b>
<u>Transfers in</u>	-	-	0.0%	-
<b>Total Revenue and Transfers in</b>	<b>\$ 38,713</b>	<b>\$ 77,355</b>	<b>50.0%</b>	<b>\$ 38,642</b>
<b>EXPENDITURES</b>				
<u>By Program:</u>				
<b>Institutional Support</b>				
Contractual services	68,740	87,300	78.7%	18,560
<b>Total Expenditures</b>	<b>\$ 68,740</b>	<b>\$ 87,300</b>	<b>78.7%</b>	<b>\$ 18,560</b>

**LIABILITY, PROTECTION & SETTLEMENT FUND REVENUE AND EXPENDITURES**  
**December 31, 2022**

	<b>Actual</b>	<b>Budget</b>	<b>%</b>	<b>Budget Remaining</b>
<b><u>REVENUE</u></b>				
<b><u>LOCAL GOVERNMENT</u></b>				
Property taxes	\$ 428,297	\$ 847,710	50.5%	\$ 419,413
<b>MISCELLANEOUS</b>				
Investment revenue	-	100	0.0%	100
<b>Total Revenue</b>	<b>\$ 428,297</b>	<b>\$ 847,810</b>	<b>50.5%</b>	<b>\$ 419,513</b>
<b><u>EXPENDITURES</u></b>				
<b><u>By Program:</u></b>				
<b>Instruction</b>				
Employee benefits	38,919	135,000	28.8%	96,081
Total Instruction	38,919	135,000	28.8%	96,081
<b>Academic Support</b>				
Employee benefits	4,626	16,500	28.0%	11,874
<b>Student Services</b>				
Employee benefits	9,517	24,500	38.8%	14,983
Total Academic Support	9,517	24,500	38.8%	14,983
<b>Public Service/Continuing Education</b>				
Employee benefits	1,916	8,000	24.0%	6,084
<b>Auxiliary Services</b>				
Employee benefits	1,204	4,500	26.8%	3,296
<b>Operations and Maintenance of Plant</b>				
Salaries	-	70,000	0.0%	70,000
Employee benefits	5,615	21,000	26.7%	15,385
Total Operations and Maintenance of Plant	5,615	91,000	6.2%	85,385
<b>Institutional Support</b>				
Employee benefits	15,988	70,000	22.8%	54,012
Contractual services	77,942	220,000	35.4%	142,058
Other Fixed Charges	292,318	355,000	82.3%	62,682
Total Institutional Support	386,248	645,000	59.9%	258,752
<b>Total Expenditures</b>	<b>\$ 448,045</b>	<b>\$ 924,500</b>	<b>48.5%</b>	<b>\$ 476,455</b>



**GENERAL BOND OBLIGATION FUND REVENUE AND EXPENDITURES**  
**December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<b><u>REVENUE</u></b>				
<b><u>LOCAL GOVERNMENT</u></b>				
Property taxes	<u>\$ 476,690</u>	<u>\$ 682,610</u>	<u>69.8%</u>	<u>\$ 205,920</u>
<b><u>MISCELLANEOUS</u></b>				
Investment revenue	<u>-</u>	<u>100</u>	<u>0.0%</u>	<u>100</u>
<b>Total Revenue</b>	<u>476,690</u>	<u>682,710</u>	<u>69.8%</u>	<u>206,020</u>
<b><u>EXPENDITURES</u></b>				
By Program:				
<b>Institutional Support</b>				
Fixed charges	<u>477,100</u>	<u>641,575</u>	<u>74.4%</u>	<u>164,475</u>
<b><u>TRANSFERS OUT</u></b>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 477,100</u>	<u>\$ 641,575</u>	<u>74.4%</u>	<u>\$ 164,475</u>

**OPERATIONS & MAINTENANCE (RESTRICTED) FUND REVENUE AND EXPENDITURES**  
**December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<b><u>REVENUE</u></b>				
<b>STATE GOVERNMENT</b>				
Capital Development Board	-	2,853,967	0.0%	2,853,967
Total	-	2,853,967	0.0%	2,853,967
<b>OTHER SOURCES</b>				
Bonds		-	0.0%	-
Investment Interest	1,060	-	0.0%	(1,060)
Total	1,060	-	#DIV/0!	(1,060)
<b>TRANSFERS IN</b>	\$ -	\$ 3,000,000	0.0%	\$ 3,000,000
<b><u>Total Revenue and Transfers in</u></b>	<u>\$ 1,060</u>	<u>\$ 5,853,967</u>	<u>0.0%</u>	<u>\$ 5,852,907</u>
<b><u>EXPENDITURES</u></b>				
By Program:				
<b>Operations and Maintenance of Plant</b>				
Contractual services	4,880	1,965,500	0.2%	1,960,620
Capital outlay	723,396	3,888,467	18.6%	3,165,071
Total Operation and Maintenance of Plant	728,276	5,853,967	12.4%	5,125,691
<b>Total Expenditures</b>	\$ 728,276	\$ 5,853,967	12.4%	\$ 5,125,691
<b>AUXILIARY SERVICES</b>				
<b>December 31, 2022</b>				
<b><u>REVENUE</u></b>				
<b>OTHER SOURCES</b>				
Sales	21,841	100,000	21.8%	78,159
<b><u>Total Revenue and Transfers in</u></b>	<u>21,841</u>	<u>100,000</u>	<u>21.8%</u>	<u>78,159</u>
<b><u>EXPENDITURES</u></b>				
Materials & Supplies	31,107	100,000	31.1%	68,893
<b><u>Total Expenditures</u></b>	<u>31,107</u>	<u>100,000</u>	<u>31.1%</u>	<u>68,893</u>

**From:** [Mireya Perez](#)  
**To:** [Board Materials](#)  
**Subject:** FW: Action Item 8.3 for 1/25/2023 Board Meeting  
**Date:** Friday, January 13, 2023 1:53:16 PM  
**Attachments:** [TR 12.31.22.pdf](#)

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Thank you,



**Mireya Perez**  
Chief Financial Officer/Treasurer  
P: (708) 656-8000, Ext. 2289  
E: [mireya.perez@morton.edu](mailto:mireya.perez@morton.edu)  
[www.morton.edu](http://www.morton.edu)

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**From:** Suzanna Raigoza <[Suzanna.Raigoza@morton.edu](mailto:Suzanna.Raigoza@morton.edu)>  
**Sent:** Friday, January 13, 2023 1:50 PM  
**To:** Mireya Perez <[mireya.perez@morton.edu](mailto:mireya.perez@morton.edu)>  
**Subject:** Action Item 8.3 for 1/25/2023 Board Meeting

**Proposed Action:** THAT THE MONTHLY TREASURER'S REPORTS FOR DECEMBER 2022 BE RECEIVED AND FILED FOR AUDIT AS SUBMITTED.

**Rationale:** [Required by Board Policy 1.6.7]

**Attachments:** Treasurer's Reports

Thank you,

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

**Morton College Treasurer's Report**

Month Ending: December 2022

<i>Institution</i>	<i>Purchased</i>	<i>Principal</i>	<i>Rate</i>	<i>Type</i>	<i>Maturity</i>
<i>The Illinois Funds, Springfield</i>	1-May-06	\$10,821,490.03	0.0100%	TIF Prime Fund	31-Dec-22
<i>Old National Bank</i>	11-Mar-20	\$ 251,616.14	1.0940%	CD	31-Dec-22
<i>Old National Bank</i>	11-Mar-20	\$ 251,616.14	1.0940%	CD	31-Dec-22
	Sum	<u>\$11,324,722.31</u>			
<b>Grand Total</b>		<b>\$ 11,324,722.31</b>			

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

**PROPOSED ACTION:** THAT THE BOARD ACCEPT THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR 2022 AND THE ACCOMPANYING COMMUNICATION PREPARED BY FORVIS, LLP AUDITORS.

**RATIONALE:** (Required by Chapter 110 Act 805/3-22.1 of the *Illinois Compiled Statutes* and Board Policy #1.5.9)

Ms. Kimberly Marshall and Mr. Scott Termine, representatives of FORVIS, LLP, will be present at the meeting to answer any questions that may arise.

**COST ANALYSIS:** N/A

**ATTACHMENTS:** Fiscal Year 2022 Audit  
Communication from FORVIS, LLP



# MORTON COLLEGE DISTRICT 527

Cicero, Illinois

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended  
June 30, 2022-2021



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

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FISCAL YEARS ENDED  
JUNE 30, 2022 AND 2021**

**Prepared by the Business Office**

**Morton College, Community College District 527**  
**Annual Comprehensive Financial Report**  
**June 30, 2022 and 2021**

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**Annual Comprehensive Financial Report**  
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**Morton College, Community College District 527**  
**Annual Comprehensive Financial Report**  
**June 30, 2022 and 2021**

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# **INTRODUCTORY SECTION**

**COMPREHENSIVE  
ANNUAL FINANCING REPORT**

Fiscal Year End  
June 30, 2022-2021

## **Introductory Section**



January 17, 2023

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

The Annual Comprehensive Financial Report (“ACFR”) of Morton College, (“the College”), Community College District No. 527, County of Cook, State of Illinois, for the fiscal year ended June 30, 2022, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rest with management of the College. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and changes in financial position of the College. All disclosures necessary to enable the reader to gain an understanding of the College’s financial activities in relation to its mission have been included.

## **FINANCIAL STATEMENTS**

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

## **VISION, MISSION AND GOALS**

### ***The District’s Vision Statement:***

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

### ***The District’s Mission Statement:***

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

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

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

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

## DIVERSITY STATEMENT

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

## GENERAL

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

## ECONOMIC CONDITION AND OUTLOOK

The following table illustrates enrollments over the last five years:

PROGRAM TYPE	Student Enrollment Headcount Fiscal Year				
	2022	2021	Fiscal Year		2018
			2020	2019	
Transfer Program	1,624	1,730	2,057	2,147	2,083
Career Programs	1,512	1,470	1,645	1,848	1,949
Liberal Studies	232	664	889	775	545
Course Enrollees	1,123	670	944	921	583
Adult Education/ESL	819	861	1,191	1,260	1,094
Total	<u>5,310</u>	<u>5,395</u>	<u>6,726</u>	<u>6,951</u>	<u>6,254</u>
Total FTE	<u>2,174</u>	<u>2,255</u>	<u>2,620</u>	<u>2,749</u>	<u>2,673</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Assessed valuation (in millions)		<u>1,951</u>	<u>2,132</u>	<u>1,640</u>	<u>1,661</u>	<u>1,721</u>
	Legal Limit					
<b>Tax Rates</b>						
Education Fund	0.7500	0.4045	0.3633	0.4596	0.4426	0.4168
Operation and Maintenance Fund	0.1000	0.0781	0.0712	0.0900	0.0875	0.0815
Operation and Maintenance Fund (restricted)	0.0500					
Bond and interest	-	0.0346	0.0319	0.0414	0.0368	0.0354
Life Safety Fund	0.1000					
Liability Insurance Fund	-	0.0304	0.0271	0.0347	0.0337	0.0317
Social Security Fund	-	0.0125	0.0112	0.0143	0.0138	0.0130
Audit Fund	<u>0.0050</u>	<u>0.0039</u>	<u>0.0035</u>	<u>0.0044</u>	<u>0.0042</u>	<u>0.0039</u>
Total	<u>1.0050</u>	<u>0.5640</u>	<u>0.5082</u>	<u>0.6444</u>	<u>0.6186</u>	<u>0.5823</u>

The assessed value of taxable property for 2021, for taxes collectible in 2022, is \$1,951,118,436.

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

## PROSPECTS FOR THE FUTURE

The College's financial outlook for the future continues to be stable. As illustrated in an earlier table, the College's student enrollment for 2022 did have a 2% decrease in student headcount and a 4% decrease in full-time equivalent compared to 2021. This decrease in enrollment is mainly due to the Coronavirus (COVID-19) pandemic and the state of economy as a whole. We do expect a decrease in enrollment for FY2023 due to the Coronavirus (COVID-19) pandemic.

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 had one General Obligation Bond during FY2022. As of June 30, 2022, \$7,760,000 was outstanding. See Note 5.

## OTHER INFORMATION

Awards. The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the College for its annual comprehensive financial report for the fiscal year ended June 30, 2021. 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 ACFR whose contents conform to program standards. Such ACFR 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 FORVIS, 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 ACFR 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, 2022

### **BOARD OF TRUSTEES**

Frances F. Reitz, Chair  
Anthony Martinucci, Vice Chair  
Jose A. Collazo, Secretary  
Susan L. Banks, Trustee  
Susan K. Grazzini, Trustee  
Oscar Montiel, Trustee  
Charles Hernandez, Trustee  
Vacant, Student Member

### **ADMINISTRATION**

Dr. Stanley Fields, President

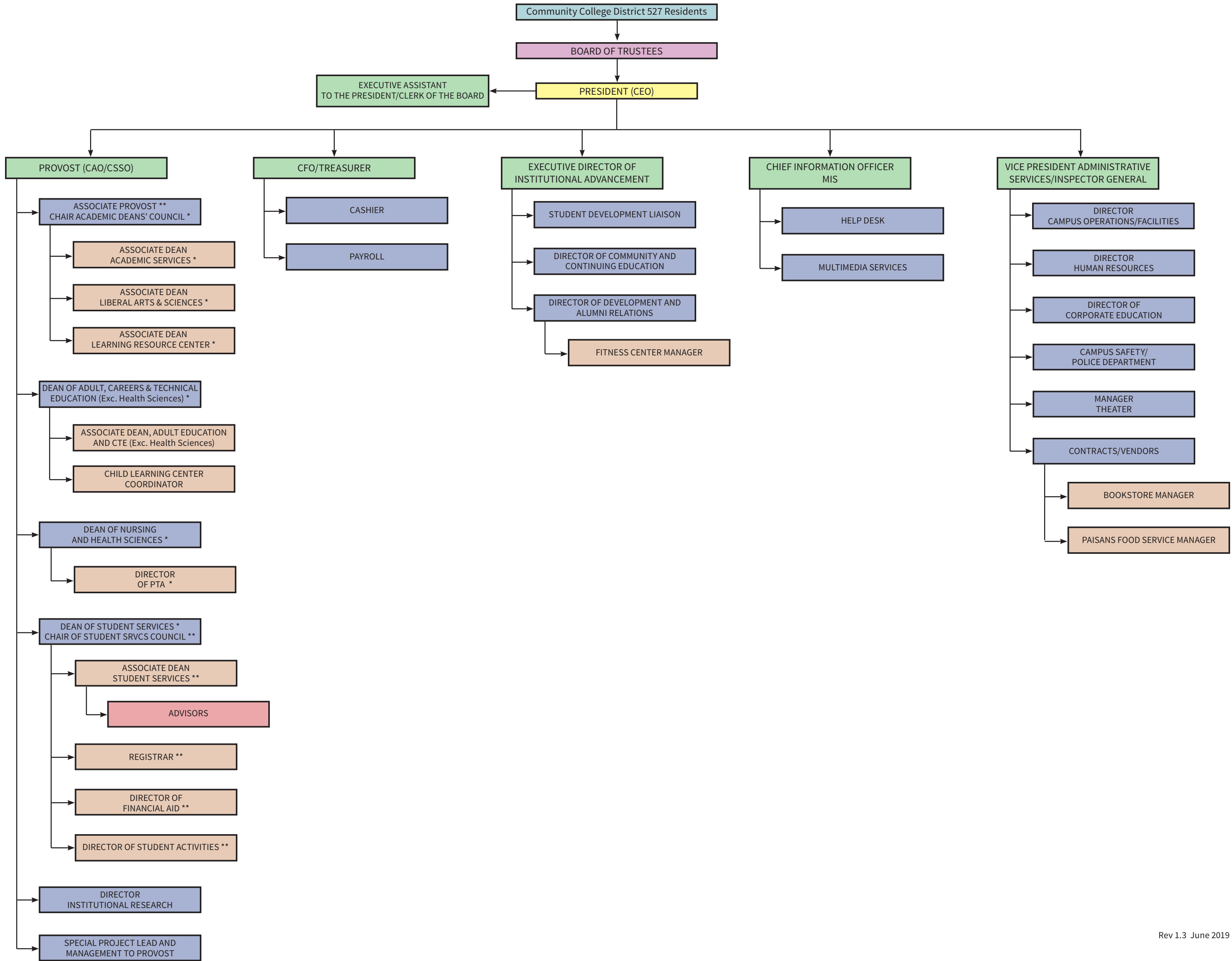
Dr. Keith McLaughlin – Provost  
Marisol Velazquez – Associate Provost/Vice President of Student Services  
Blanca Jara – VP of Institutional Advancement

Mireya Perez, Chief Financial Officer/Treasurer

### **DEPARTMENT ISSUING REPORT**

Business Office

MORTON COLLEGE ORGANIZATIONAL CHART



Rev 1.3 June 2019

\* DENOTES POSITION ON DEAN'S COUNCIL  
\*\* DENOTES POSITION ON STUDENT SERVICES COUNCIL



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

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

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

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# **FINANCIAL SECTION**

**COMPREHENSIVE  
ANNUAL FINANCING REPORT**

Fiscal Year End  
June 30, 2022-2021

## **Financial Section**



1901 S. Meyers Road, Suite 500 / Oakbrook Terrace, IL 60181

P 630.282.9500 / F 630.282.9495

[forvis.com](http://forvis.com)

## Independent Auditor's Report

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

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the financial statements of the Morton College, Community College District No. 527 (College), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2022 and 2021, and the respective changes in financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management 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 and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and other postemployment benefit information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the College's basic financial statements. The State Required Reports Section - Uniform Financial Statements Schedules 1-5 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the State Required Reports Section - Uniform Financial Statements Schedules 1-5 as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section, statistical section, and Schedule 6 – Fiscal Year 2022 Certification of Chargeback Reimbursement but does not include the basic financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2023, 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.

**FORVIS, LLP**

Oakbrook Terrace, Illinois  
January 17, 2023



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

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2022 and 2021  
(UNAUDITED)

This section of Morton College's Annual Comprehensive Financial Report presents Management's Discussion and Analysis of the College's financial activity during the fiscal years ended June 30, 2022 and June 30, 2021. 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 14-44). 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 deferred outflows of resources reduced by liabilities and deferred inflows of resources to arrive at the remaining amount of 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>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>	<u>2020</u>	<u>Increase (Decrease)</u>
Current assets	\$ 34.4	\$ 31.8	\$ 2.6	\$ 30.0	\$ 1.8
Noncurrent assets:					
Restricted cash and long-term investments	2.8	2.6	0.2	4.4	(1.8)
Capital assets, net of depreciation	31.3	30.4	0.9	28.2	2.2
Total assets	<u>68.5</u>	<u>64.8</u>	<u>3.7</u>	<u>62.6</u>	<u>2.2</u>
Deferred outflows of resources	<u>2.0</u>	<u>1.4</u>	<u>0.6</u>	<u>1.3</u>	<u>0.1</u>
Current liabilities	6.8	5.3	1.5	6.1	(0.8)
Noncurrent liabilities	23.4	23.5	(0.1)	24.0	(0.5)
Total liabilities	<u>30.2</u>	<u>28.8</u>	<u>1.4</u>	<u>30.1</u>	<u>(1.3)</u>
Deferred inflows of resources	<u>9.8</u>	<u>8.8</u>	<u>1.0</u>	<u>7.8</u>	<u>1.0</u>
Net position:					
Investment in capital assets	22.5	21.1	1.4	21.6	(0.5)
Restricted	6.5	4.9	1.6	7.4	(2.5)
Unrestricted	1.5	2.6	(1.1)	(3.0)	5.6
Total net position	<u>\$ 30.5</u>	<u>\$ 28.6</u>	<u>\$ 1.9</u>	<u>\$ 26.0</u>	<u>\$ 2.6</u>

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

### 2022

Total net position, at June 30, 2022, increased by \$1.9M compared to fiscal year 2021 bringing it to \$30.5M. The increase is primarily due to the increase in current assets of \$2.6M. The increase in current assets is due to increase in cash and cash equivalents of \$0.2M and an increase in capital assets of \$0.9M due to various building renovations that were completed. This is also offset by an increase in current liabilities of \$1.5M due to an increase in accounts payable at year end for the various capital projects that were underway.

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2022 and 2021  
(UNAUDITED)

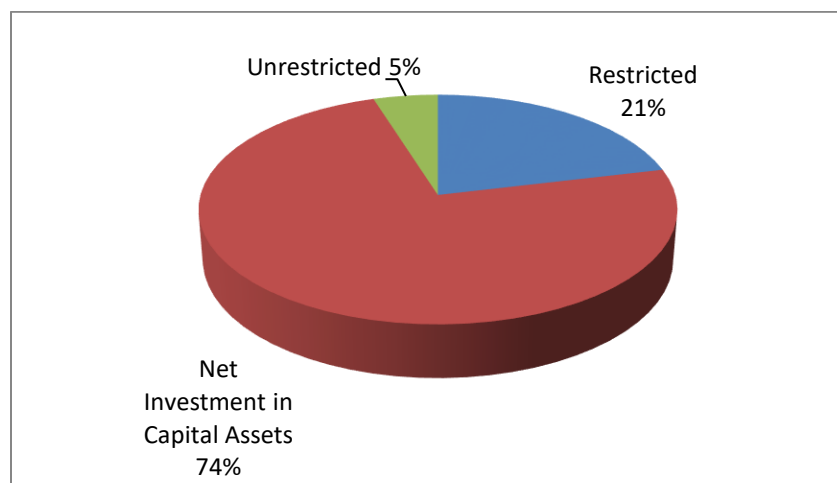
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**2021**

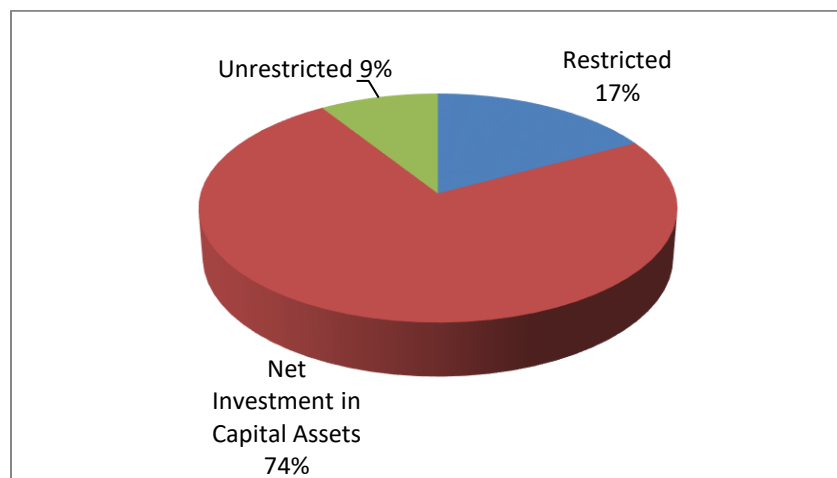
Total net position, at June 30, 2021, increased by \$2.6M compared to fiscal year 2020 bringing it to \$28.6M. The increase is primarily due to the increase in capital assets, net of depreciation, which increased by \$2.2M. The increase is primarily due to the increase in capital assets, which increased by \$2.2M.

The following is a graphic illustration of net position.

**NET POSITION  
June 30, 2022**



**NET POSITION  
June 30, 2021**



MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2022 and 2021  
(UNAUDITED)

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

	<b>2022</b>	<b>2021</b>	<b>Increase (Decrease)</b>	<b>2020</b>	<b>Increase (Decrease)</b>
Operating revenues:					
Tuition and fees	\$ 10.2	\$ 10.7	\$ (0.5)	\$ 12.2	\$ (1.5)
Scholarship allowance	(4.5)	(3.9)	(0.6)	(5.6)	1.7
Auxiliary and other	0.1	-	0.1	-	-
Total	5.8	6.8	(1.0)	6.6	0.2
Less operating expenses	52.5	53.7	(1.2)	50.9	2.8
Net operating loss	(46.7)	(46.9)	0.2	(44.3)	(2.6)
Nonoperating revenues and expenses:					
Property taxes	10.1	10.5	(0.4)	9.8	0.7
State grants and contracts	23.3	25.6	(2.3)	23.6	2.0
Federal grants and contracts	15.5	13.7	1.8	9.6	4.1
Investment income	-	-	-	0.3	(0.3)
Interest expense	(0.3)	(0.3)	-	(0.3)	-
Total	48.6	49.5	(0.9)	43.0	6.5
Increase (decrease) in net position	1.9	2.6	(0.7)	(1.3)	3.9
Net position, beginning of year	28.6	26.0	2.6	26.9	(0.9)
Restatement	-	-	-	0.4	(0.4)
Net position, beginning of year, as restated	28.6	26.0	2.6	27.3	(1.3)
Net position, end of year	30.5	28.6	1.9	26.0	2.6
Total revenues	\$ 54.7	\$ 56.6	\$ (1.9)	\$ 49.9	\$ 6.7
Total expenses	\$ 52.8	\$ 54.0	\$ (1.2)	\$ 51.2	\$ 2.8

**2022**

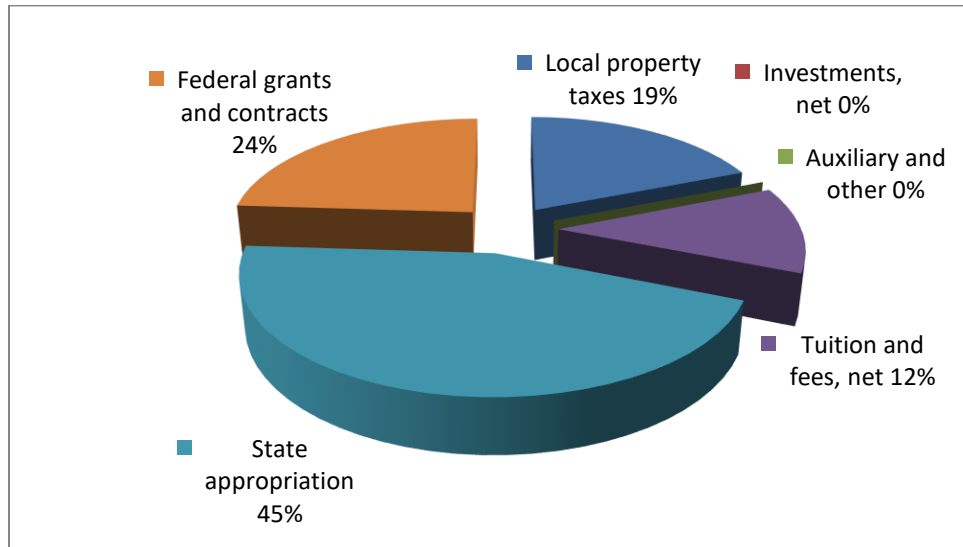
Net operating loss, for the twelve months ended June 30, 2022, decreased to \$46.7M from \$46.9M in 2021 mainly due to a decrease in Instruction for \$4.6M, a decrease in Academic Support for \$0.8M, an increase in Institutional Support of \$0.9M, an increase in Operations and Maintenance of Plant of \$0.8M, and an increase in Scholarship and Fellowship of \$2.1M.

**2021**

Net operating loss, for the twelve months ended June 30, 2021, increased to \$46.9M from \$44.1M in 2020 mainly due to an increase in Instruction for \$3.3M, increase in Student Services for \$0.3M, increase in Institutional Support of \$1.3M, an increase in Auxiliary of \$0.8M, an increase in Scholarship and Fellowship of \$1.2M and a decrease in Operations and Maintenance of Plant of \$3.4M.

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2022 and 2021  
(UNAUDITED)

**Revenues by Source (2022):**



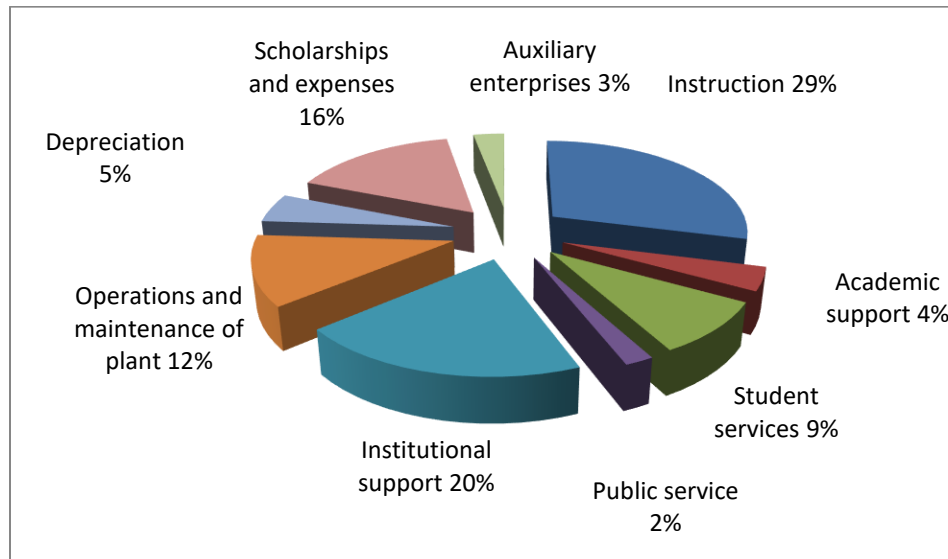
**Operating Expenses  
For the Years Ended June 30,  
(In millions)**

	2022	2021	Increase (Decrease)	2020	Increase (Decrease)
Instruction	\$ 15.3	\$ 19.9	\$ (4.6)	\$ 16.6	\$ 3.3
Academic support	2.3	3.1	(0.8)	3.4	(0.3)
Student services	4.7	4.8	(0.1)	4.5	0.3
Public service	1.0	1.1	(0.1)	1.2	(0.1)
Institutional support	10.2	9.3	0.9	8.0	1.3
Operations and maintenance of plant	6.1	5.3	0.8	8.7	(3.4)
Depreciation	2.8	2.4	0.4	2.7	(0.3)
Scholarships and fellowships	8.3	6.2	2.1	5.0	1.2
Auxiliary enterprises	1.8	1.6	0.2	0.8	0.8
Total	<u>\$ 52.5</u>	<u>\$ 53.7</u>	<u>\$ (1.2)</u>	<u>\$ 50.9</u>	<u>\$ 2.8</u>

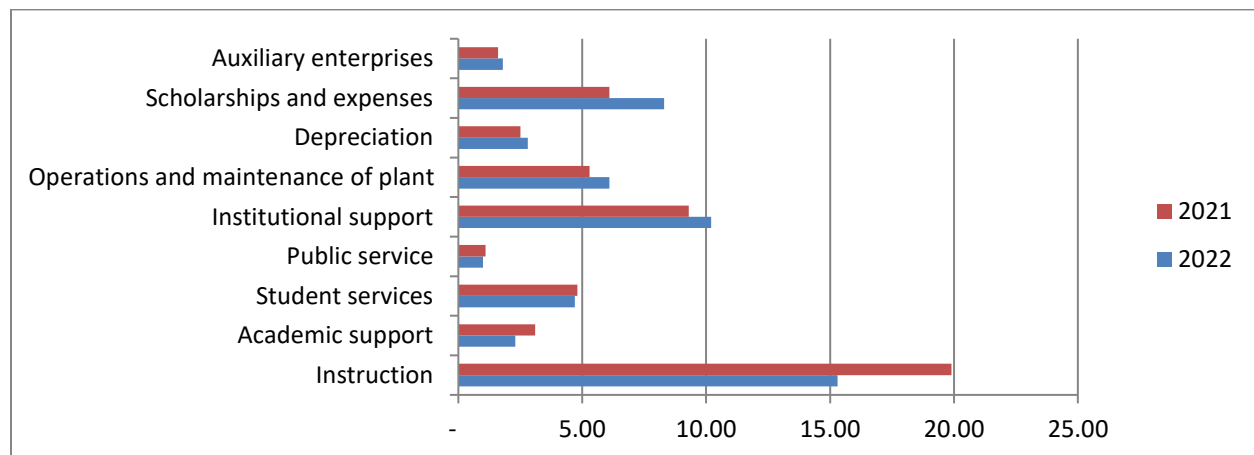
MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2022 and 2021  
(UNAUDITED)

The following is a graphic illustration of operating expenses:

**Operating Expenses by Function (2022):**



**Comparison of Operating Expenses Fiscal Years 2022 and 2021 (in millions):**



**2022**

Total operating expenses decreased to \$52.5M from \$53.7 mainly due to the following: a decrease in Instruction for \$4.6M, a decrease in Academic Support for \$0.8M, an increase in Institutional Support of \$0.9M, an increase in Operations and Maintenance of Plant of \$0.8M, and an increase in Scholarship and Fellowship of \$2.1M.

**2021**

Total operating expenses increased to \$53.7M from \$50.9 mainly due to the following: an increase in Instruction for \$3.3M, increase in Student Services for \$0.3M, increase in Institutional Support of \$1.3M, an increase in Auxiliary of \$0.8M, an increase in Scholarship and Fellowship of \$1.2M and a decrease in Operations and Maintenance of Plant of \$3.4M.

MORTON COLLEGE  
COMMUNITY COLLEGE DISTRICT NO. 527  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2022 and 2021  
(UNAUDITED)

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

	<b>2022</b>	<b>2021</b>	<b>Increase (Decrease)</b>	<b>2020</b>	<b>Increase (Decrease)</b>
Capital assets:					
Land improvements	\$ 2.6	\$ 2.6	\$ -	\$ 2.6	\$ -
Construction in progress	3.2	0.5	2.7	3.6	(3.1)
Building	48.7	47.9	0.8	40.4	7.5
Equipment	9.1	8.9	0.2	8.7	0.2
Total	63.6	59.9	3.7	55.3	4.6
Less: accumulated depreciation	(32.3)	(29.5)	(2.8)	(27.1)	(2.4)
Net capital assets	<u>\$ 31.3</u>	<u>\$ 30.4</u>	<u>\$ 0.9</u>	<u>\$ 28.2</u>	<u>\$ 2.2</u>

**2022**

Net capital asset increase of \$0.9M mainly relates to the \$0.8M in Building and \$2.8M net increase in accumulated depreciation offset by a \$2.7M increase in construction in progress. For more detail information on capital asset activity, please see Note 4.

**2021**

Net capital asset increase of \$2.2M mainly relates to the \$7.5M in Building and \$2.4M net increase in accumulated depreciation offset by a \$3.1M decrease in construction in progress. For more detail information on capital asset activity, please see Note 4.

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

	<b>2022</b>	<b>2021</b>	<b>Increase (Decrease)</b>	<b>2020</b>	<b>Increase (Decrease)</b>
Long-term debt:					
General obligations	\$ 8.7	\$ 9.0	\$ (0.3)	\$ 9.3	\$ (0.3)
Lease liabilities	0.1	0.2	(0.1)	0.2	-
Net other postemployment benefit liability	14.9	14.7	0.2	14.8	(0.1)
Total	<u>\$ 23.7</u>	<u>\$ 23.9</u>	<u>\$ (0.2)</u>	<u>\$ 24.3</u>	<u>\$ (0.4)</u>

**2022**

The \$0.2M decrease in long-term debt is due to \$0.2M increase in net other postemployment benefit liabilities, which was recorded as part of the implementation of GASB 75 in fiscal year 2018 (see Note 10) and a \$0.3M decrease in general obligations. For more detail information on long-term debt activity please see Note 5.

**2021**

The \$0.4M decrease in long-term debt is due to \$0.1M decrease in net other postemployment benefit liabilities, which was recorded as part of the implementation of GASB 75 in fiscal year 2018 (see Note 10) and a \$0.3M decrease in general obligations. For more detail information on long-term debt activity please see Note 5.

**Other Factors**

We are currently undergoing a pandemic, Coronavirus (COVID-19). The pandemic has had an impact on enrollment for fiscal year 2022. We expect to continue to see enrollment declines in fiscal year 2023 due to the pandemic and other economic factors.

## **Basic Financial Statements**



**Morton College, Community College District No. 527**  
**Statements of Net Position**  
**June 30, 2022 and 2021**

**Assets**

	<b>2022</b>	<b>2021</b>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 22,344,992	\$ 19,091,590
Receivables, net		
Property taxes and corporate personal property replacement taxes, net allowances of \$851,862 in 2022 and \$565,022 in 2021, respectively	5,070,653	5,308,021
Government claims	3,451,058	3,618,138
Tuition and fees, net of allowances for doubtful accounts of \$5,873,243 in 2022 and \$5,357,934 in 2021	2,517,057	2,700,047
Other	91,523	182,594
Investments	502,698	502,698
Prepaid expenses and other current assets	405,884	386,037
	<u>34,383,865</u>	<u>31,789,125</u>
<b>Noncurrent Assets</b>		
Restricted cash and cash equivalents	2,796,422	2,623,237
Capital assets, net of accumulated depreciation, where applicable	<u>31,329,901</u>	<u>30,362,241</u>
	<u>34,126,323</u>	<u>32,985,478</u>
Total noncurrent assets	<u>34,126,323</u>	<u>32,985,478</u>
Total assets	<u>68,510,188</u>	<u>64,774,603</u>

**Deferred Outflows of Resources**

Other postemployment benefits	<u>2,009,127</u>	<u>1,443,530</u>
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(Cont.)

**Morton College, Community College District No. 527**  
**Statements of Net Position**  
**June 30, 2022 and 2021**

**Liabilities**

	<b>2022</b>	<b>2021</b>
<b>Current Liabilities</b>		
Accounts payable	\$ 2,102,219	\$ 795,828
Accrued salaries and vacation	904,203	1,100,814
Unearned revenue		
Tuition and fees	2,516,368	2,548,980
Grants	759,622	287,233
Other current liabilities	196,558	237,746
Long-term obligations - current		
Current portion of lease liabilities	61,002	56,250
Current portion of general obligation bonds	305,000	295,000
	<hr/>	<hr/>
Total current liabilities	6,844,972	5,321,851
	<hr/>	<hr/>
<b>Noncurrent Liabilities</b>		
Lease liabilities, net of current portion	71,708	120,260
General obligation bonds, net of current portion	8,393,040	8,732,489
Net other postemployment benefit liabilities	14,933,848	14,710,639
	<hr/>	<hr/>
Total noncurrent liabilities	23,398,596	23,563,388
	<hr/>	<hr/>
Total liabilities	30,243,568	28,885,239
	<hr/>	<hr/>

**Deferred Inflows of Resources**

Property taxes	5,842,925	5,552,795
Other postemployment benefits	3,978,989	3,212,085
	<hr/>	<hr/>
Total deferred inflows of resources	9,821,914	8,764,880
	<hr/>	<hr/>

**Net Position**

Net investment in capital assets	22,499,151	21,086,465
Restricted for		
Capital projects	6,178,396	4,445,810
Debt service	100,144	129,090
Specific purposes	157,476	314,086
Unrestricted (deficit)	1,518,666	2,592,563
	<hr/>	<hr/>
Total net position	\$ 30,453,833	\$ 28,568,014
	<hr/>	<hr/>

**Morton College, Community College District No. 527**  
**Statements of Revenue, Expenses and Changes in Net Position**  
**Years Ended June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Operating Revenues</b>		
Tuition and fees, net of scholarship allowances of \$4,478,264 and \$3,874,467 in 2022 and 2021 respectively	\$ 5,770,183	\$ 6,692,938
Sales and services of auxiliary activities	56,402	112,287
Total operating revenues	<u>5,826,585</u>	<u>6,805,225</u>
<b>Operating Expenses</b>		
Instruction	15,263,416	19,921,704
Academic support	2,337,708	3,101,980
Student services	4,743,964	4,823,607
Public service	936,001	1,068,325
Auxiliary enterprises	1,824,487	1,573,353
Operations and maintenance of plant	6,089,873	5,331,449
Institutional support	10,235,384	9,344,100
Scholarships and fellowships	8,273,607	6,159,499
Depreciation	2,787,618	2,368,358
Total operating expenses	<u>52,492,058</u>	<u>53,692,375</u>
<b>Operating Loss</b>	<u>(46,665,473)</u>	<u>(46,887,150)</u>
<b>Nonoperating Revenue (Expense)</b>		
Federal grants and contracts	15,455,055	13,672,200
State grants and contracts	23,291,847	25,567,161
Local grants and contracts	2,010	957
Property taxes	10,123,128	10,493,834
Interest expense on bonds	(317,125)	(333,177)
Investment income (expense)	(3,623)	23,965
Total nonoperating revenue	<u>48,551,292</u>	<u>49,424,940</u>
<b>Change in Net Position</b>	1,885,819	2,537,790
<b>Net Position, Beginning of Year</b>	<u>28,568,014</u>	<u>26,030,224</u>
<b>Net Position, End of Year</b>	<u><u>\$ 30,453,833</u></u>	<u><u>\$ 28,568,014</u></u>

**Morton College, Community College District No. 527**  
**Statements of Cash Flows**  
**Years Ended June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Operating Activities</b>		
Tuition and fees	\$ 5,920,561	\$ 6,403,739
Payments to suppliers	(21,466,305)	(20,306,329)
Payments to employees	(16,661,970)	(16,430,754)
Auxiliary enterprise charges, net	56,402	112,287
Net cash used in operating activities	<u>(32,151,312)</u>	<u>(30,221,057)</u>
<b>Noncapital Financing Activities</b>		
Local property taxes	10,650,626	10,085,792
Grants and contracts	16,034,393	11,508,638
State appropriations	13,342,155	11,209,974
Net cash provided by noncapital financing activities	<u>40,027,174</u>	<u>32,804,404</u>
<b>Capital and Related Financing Activities</b>		
Purchase of capital assets	(3,742,037)	(4,536,353)
Payments on capital debt	(386,490)	(368,279)
Interest paid on capital debt	(317,125)	(333,177)
Net cash used in capital and related financing activities	<u>(4,445,652)</u>	<u>(5,237,809)</u>
<b>Investing Activities</b>		
Proceeds from sales and maturities of investments	-	(2,698)
Interest received on investments	(3,623)	23,965
Net cash provided by (used in) investing activities	<u>(3,623)</u>	<u>21,267</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	3,426,587	(2,633,195)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>21,714,827</u>	<u>24,348,022</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 25,141,414</u></u>	<u><u>\$ 21,714,827</u></u>
<b>Reconciliation of Operating Loss to Net Cash Used in Operating Activities</b>		
Operating loss	\$ (46,665,473)	\$ (46,887,150)
Adjustment to reconcile operating loss to net cash used in operating activities		
Depreciation	2,787,618	2,368,358
State payment in kind for retirement	10,166,626	14,608,190
State payment in kind for OPEB	(63,722)	317,506
Deferred outflows of resources - other postemployment benefit	(565,597)	(93,150)
Deferred inflows of resources - other postemployment benefit	766,904	794,174
Net other postemployment benefit liability	223,209	(98,063)
Changes in		
Tuition and fees receivable	182,990	(315,536)
Prepaid expenses	(19,847)	(132,828)
Accounts payable	1,306,391	(514,610)
Accrued salaries and vacation	(196,611)	(133,520)
Unearned tuition and fees	(32,612)	26,337
Other current liabilities	<u>(41,188)</u>	<u>(160,765)</u>
Net cash used in operating activities	<u><u>\$ (32,151,312)</u></u>	<u><u>\$ (30,221,057)</u></u>
<b>Noncash Capital and Related Financing Activities</b>		
Capital lease acquisitions	\$ 13,239	\$ 23,778

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

## **Notes to Basic Financial Statements**

### **June 30, 2022 and 2021**

#### **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. The Morton College Foundation is a legally separate, tax exempt organization that acts as a fundraising organization to supplement the resources that are available to the College. The Foundation's resources are not deemed to be significant to the operations of the College and accordingly, it is not reported as a component unit.

#### **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.

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

## **Notes to Basic Financial Statements**

### **June 30, 2022 and 2021**

#### ***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.

Cash and cash equivalents are restricted for certain projects from funding received from the Illinois Capital Development Board.

#### ***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.

#### ***Capital Assets and Lease 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.

Lease assets are included within capital assets. Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

#### ***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, 2022 and 2021, 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

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

## **Notes to Basic Financial Statements**

### **June 30, 2022 and 2021**

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.

#### ***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 bond or grant proceeds that are restricted by the bond documents or 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. Prior to April of 2020, the Working Cash subfund restriction represented the principal balance of the Working Cash subfund, which pursuant to College Board of Trustees resolution and Illinois law, was held in perpetuity. In April of 2020, the College Board of Trustees approved resolution abolishing the Working Cash subfund and transfer to the Education subfund for necessary infrastructure projects. The amounts restricted for specific purposes represent funds accumulated from taxes levied for restricted purposes (\$11,883) and audit purposes (\$145,593). When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first, then unrestricted resources when they are needed.

#### ***Unrestricted Net Position (Deficit)***

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

#### ***Operating Revenues and Expenses***

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

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

## **Notes to Basic Financial Statements**

**June 30, 2022 and 2021**

### ***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.

### ***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, 2022 and 2021, the College distributed \$226,403 and \$358,467, respectively, for direct lending through the U.S. Department of Education, which is not included as revenue and expenditures on the accompanying financial statements.



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

## **Notes to Basic Financial Statements**

### **June 30, 2022 and 2021**

#### ***Income Taxes***

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

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

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

#### ***Deferred Outflows of Resources***

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods 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. That is the deferred outflows of resources from Other Postemployment Benefits (OPEB) reported in the statement of net position. The deferred outflows of resources related to OPEB represents other postemployment benefits that will be recognized as expense (or as a reduction of net OPEB liability) in future periods.

#### ***Deferred Inflows of Resources***

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

#### ***Retirement System - Pension***

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

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

## **Notes to Basic Financial Statements**

### **June 30, 2022 and 2021**

For the purposes of financial reporting, the State of Illinois and participating employers are considered to be under a special funding situation. A special funding situation is defined as a circumstance in which a nonemployer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of the contributions for which the nonemployer entity is legally responsible is not dependent upon one or more events unrelated to pensions or (2) the nonemployer is the only entity with a legal obligation to make contributions directly to a pension plan. The State of Illinois is considered a nonemployer contributing entity. Participating employers are considered employer contributing entities.

#### ***Cost-Sharing Defined Benefit Other Postemployment Benefit Plan***

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

#### ***Revisions***

Certain immaterial revisions have been made to Note 8 – Defined Benefit Pension Plan and Note 9 – Defined Contribution Plans of the 2021 financial statement notes. These revisions did not impact the 2021 financial statements.

#### ***Change in Accounting Principle***

The College adopted GASB Statement No. 87, *Leases*, in the current fiscal year. The College now recognizes lease assets and lease liabilities for all of its leases (see Note 4 and Note 6). The implementation of this standard did not have an impact on beginning net position.

#### **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 2021 become due and payable in two installments (March 1, 2022 and August 1, 2022). 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.

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2022 and 2021

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 2021 tax year and collected in 2022 are recorded as revenue in the year ended June 30, 2022. The remaining revenue related to the 2021 tax year extension has been deferred and will be recorded as revenue in the subsequent fiscal year. However, for the Bond and Interest Fund, the levy is intended to pay for the principal and interest payments due during 2022. 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 2021 extended levy.

A reserve of approximately \$852,000 and \$565,000 for the fiscal years 2022 and 2021, 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 2022 and 2021 tax levies, per \$100 of assessed valuation, are as follows:

	Statutory Maximum Rate	Tax Levy Year	
		2021	2020
Current			
Education Fund	0.7500	0.4045	0.3633
Operation and Maintenance Fund	0.1000	0.0781	0.0712
Operation and Maintenance Fund (Restricted)	-	-	-
Bond and Interest	-	-	-
Limited Bonds	-	0.0346	0.0319
Life Safety Fund	0.1000	-	-
Liability, Protection, and Settlement Fund	-	0.0304	0.0271
Social Security Fund	-	0.0125	0.0112
Audit Fund	0.0050	0.0039	0.0035
Levy Adjustment	-	0.0077	-
	<u>0.9550</u>	<u>0.5717</u>	<u>0.5082</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.

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2022 and 2021

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, 2022 and 2021, the carrying amounts of the College's deposits were \$3,340,354 (\$2,796,422 is restricted) and \$3,567,959 (\$2,623,237 is restricted), respectively, with bank balances of \$4,214,122 and \$3,568,476, respectively. These amounts do not include the petty cash on hand of \$515. It is the College's policy that 105% of the bank balances be collateralized by securities held in the pledging bank's trust department or by its agent in the College's name when not federally insured. At June 30, 2022 and 2021, 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 statements of net position under the following classifications at June 30, 2022 and 2021:

	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$ 22,344,992	\$ 19,091,590
Restricted cash and cash equivalents	2,796,422	2,623,237
Investments	<u>502,698</u>	<u>502,698</u>
Total cash and investments	<u><u>\$ 25,644,112</u></u>	<u><u>\$ 22,217,525</u></u>

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
**June 30, 2022 and 2021**

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

	<b>2022</b>	<b>2021</b>
Deposits	\$ 3,340,354	\$ 3,567,959
Investments in securities and similar instruments	22,303,243	18,649,048
Petty cash on hand	515	518
	<u>                    </u>	<u>                    </u>
	<u>                    </u>	<u>                    </u>

As of June 30, 2022, the College had the following investments and maturities:

<b>Investment Type</b>	<b>Fair Value</b>	<b>Investment Maturities</b>			
		<b>Less Than 1 Year</b>	<b>1 - 5 Years</b>	<b>6 - 10 Years</b>	<b>More Than 10 Years</b>
Certificates of deposit	\$ 502,698	\$ 502,698	\$ -	\$ -	\$ -
State Treasurer Illinois Funds	21,800,545	21,800,545	-	-	-
	<u>\$ 22,303,243</u>	<u>\$ 22,303,243</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

As of June 30, 2021, the College had the following investments and maturities:

<b>Investment Type</b>	<b>Fair Value</b>	<b>Investment Maturities</b>			
		<b>Less Than 1 Year</b>	<b>1 - 5 Years</b>	<b>6 - 10 Years</b>	<b>More Than 10 Years</b>
Certificates of deposit	\$ 502,698	\$ 502,698	\$ -	\$ -	\$ -
State Treasurer Illinois Funds	18,146,350	18,146,350	-	-	-
	<u>\$ 18,649,048</u>	<u>\$ 18,649,048</u>	<u>\$ -</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-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, 2022 and 2021.

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
**June 30, 2022 and 2021**

**Note 4: Capital Assets**

The following is a summary of changes in capital assets for the year ended June 30, 2022:

	<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	481,596	2,887,431	(114,263)	3,254,764
Total capital assets not being depreciated	3,081,844	2,887,431	(114,263)	5,855,012
Capital assets being depreciated				
Building and building improvements	47,839,684	730,224	114,263	48,684,171
Furniture, fixtures and equipment	8,959,534	137,623	-	9,097,157
Total capital assets being depreciated	56,799,218	867,847	114,263	57,781,328
Total	59,881,062	3,755,278	-	63,636,340
Less accumulated depreciation for				
Buildings and building improvements	22,026,710	2,103,702	-	24,130,412
Furniture, fixtures and equipment	7,492,111	683,916	-	8,176,027
Total accumulated depreciation	29,518,821	2,787,618	-	32,306,439
Capital assets, net	<u>\$ 30,362,241</u>			<u>\$ 31,329,901</u>

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	<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	3,637,850	235,083	(3,391,337)	481,596
Total capital assets not being depreciated	6,238,098	235,083	(3,391,337)	3,081,844
Capital assets being depreciated				
Building and building improvements	40,347,711	4,100,636	3,391,337	47,839,684
Furniture, fixtures and equipment	8,735,122	224,412	-	8,959,534
Total capital assets being depreciated	49,082,833	4,325,048	3,391,337	56,799,218
Total	55,320,931	4,560,131	-	59,881,062

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
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	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
Less accumulated depreciation for				
Buildings and building improvements	\$ 20,299,125	\$ 1,727,585	\$ -	\$ 22,026,710
Furniture, fixtures and equipment	6,851,338	640,773	-	7,492,111
Total accumulated depreciation	27,150,463	2,368,358	-	29,518,821
Capital assets, net	<u>\$ 28,170,468</u>			<u>\$ 30,362,241</u>

Lease assets are included in furniture, fixtures and equipment and the following is a summary of lease asset activity:

	Beginning Balance	Additions	Amortization	Ending Balance
June 30, 2022				
Lease assets	<u>\$ 127,573</u>	<u>\$ 13,420</u>	<u>\$ 56,599</u>	<u>\$ 84,394</u>
June 30, 2021				
Lease assets	<u>\$ 160,715</u>	<u>\$ 23,778</u>	<u>\$ 56,920</u>	<u>\$ 127,573</u>

**Note 5: Bonds Payable**

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

A summary of long-term liability activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Payments	Ending Balance	Current Portion
Bonds payable					
Serial bonds, 2019 series	\$ 8,055,000	\$ -	\$ 295,000	\$ 7,760,000	\$ 305,000
Other long-term liabilities					
Unamortized bond premium	972,489	-	34,449	938,040	-
	<u>\$ 9,027,489</u>	<u>\$ -</u>	<u>\$ 329,449</u>	<u>\$ 8,698,040</u>	<u>\$ 305,000</u>

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2022 and 2021

A summary of long-term liability activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Payments	Ending Balance	Current Portion
Bonds payable					
Serial bonds, 2019 series	\$ 8,335,000	\$ -	\$ 280,000	\$ 8,055,000	\$ 295,000
Other long-term liabilities					
Unamortized bond premium	1,005,262	-	32,773	972,489	-
	<u>\$ 9,340,262</u>	<u>\$ -</u>	<u>\$ 312,773</u>	<u>\$ 9,027,489</u>	<u>\$ 295,000</u>

Total principal and interest maturities on the bonds as of June 30, 2022, is as follows:

Year Ending June 30, 2022	Debt Obligation		
	Principal	Interest	Total
2023	\$ 305,000	\$ 336,575	\$ 641,575
2024	320,000	320,950	640,950
2025	340,000	304,450	644,450
2026	355,000	287,075	642,075
2027	375,000	268,825	643,825
Thereafter	6,065,000	1,611,275	7,676,275
	<u>\$ 7,760,000</u>	<u>\$ 3,129,150</u>	<u>\$ 10,889,150</u>

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

	2022	2021
Assessed valuation	\$ 1,951,118,436	\$ 2,132,706,707
Legal debt limit - 2.875% of assessed valuation	56,094,655	61,315,318
Debt applicable to debt limit	<u>(8,698,040)</u>	<u>(9,027,489)</u>
Legal debt margin	<u>\$ 47,396,615</u>	<u>\$ 52,287,829</u>

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

### **Defeased Debt**

On May 29, 2019, the College refunded and defeased its remaining Series 2014 General Obligation Taxable Refunding Bonds with face value of \$2,550,000. Cash from the General Fund was placed in escrow to purchase government securities which will be sufficient to pay the outstanding balance of the Series 2014 General Obligation Refunding Bonds. As a result of the refunding, the Series 2014 Bonds are considered defeased and the liability has been removed from the Statement of net position. At June 30, 2022, \$1,095,000 of the defeased 2014 Bonds remain outstanding.



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**Notes to Basic Financial Statements**  
**June 30, 2022 and 2021**

**Cash Paid for Interest**

Cash paid for interest for the fiscal year was approximately \$317,126 and \$333,177 for the years ended June 30, 2022 and 2021, respectively.

**Note 6: Lease Liabilities**

The College entered into various leases for certain equipment in fiscal year 2016 through fiscal year 2022, with monthly payments ranging from \$179 through \$2,897 and interest rates ranging from 4.84% through 8.00%. The leases have various maturity dates through February of 2027. The equipment was recorded at a cost of \$270,099 and \$256,680 and accumulated depreciation is \$185,705 and \$129,107 as of June 30, 2022 and 2021, respectively.

Lease liability activity for the years ended June 30, 2022 and 2021, was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Payments</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
June 30, 2022					
Lease liabilities	<u>\$ 176,510</u>	<u>\$ 13,239</u>	<u>\$ 57,039</u>	<u>\$ 132,710</u>	<u>\$ 61,002</u>
June 30, 2021					
Lease liabilities	<u>\$ 208,238</u>	<u>\$ 23,778</u>	<u>\$ 55,506</u>	<u>\$ 176,510</u>	<u>\$ 56,250</u>

The following is a schedule by year of payments under the leases as of June 30, 2022:

<b>Year Ending June 30, 2022</b>	<b>Debt Obligation</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 61,002	\$ 6,451	\$ 67,453
2024	53,831	4,541	58,372
2025	10,159	532	10,691
2026	4,284	196	4,480
2027	<u>3,434</u>	<u>36</u>	<u>3,470</u>
	<u>\$ 132,710</u>	<u>\$ 11,756</u>	<u>\$ 144,466</u>

**Note 7: 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.

# Morton College, Community College District No. 527

## Notes to Basic Financial Statements

### June 30, 2022 and 2021

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, 2022 and 2021, is as follows:

	<b>2022</b>	<b>2021</b>
Beginning balance	\$ 414,337	\$ 344,184
Additions	301,423	414,337
Deletions	<u>(414,337)</u>	<u>(344,184)</u>
Ending balance	<u><u>\$ 301,423</u></u>	<u><u>\$ 414,337</u></u>

#### **Note 8: Defined Benefit Pension Plan**

##### ***Plan Description***

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

##### ***Benefits Provided***

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

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

## **Notes to Basic Financial Statements**

### **June 30, 2022 and 2021**

provisions as of June 30, 2021, can be found in the System's annual comprehensive financial report (ACFR) notes to the financial statements.

#### ***Contributions***

The State of Illinois is primarily responsible for funding the System on behalf of the individual employers at an actuarially determined amount. Public Act 88-0593 provides a Statutory Funding Plan consisting of two parts: (i) a ramp-up period from 1996 to 2010 and (ii) a period of contributions equal to a level percentage of the payroll of active members of the System to reach 90% of the total actuarial accrued liability by the end of fiscal year 2045. Employer contributions from trust, federal and other funds are provided under Section 15-155(b) of the Illinois Pension Code and require employers to pay contributions which are sufficient to cover the accruing normal costs on behalf of applicable employees. The employer's normal cost for fiscal year 2021 and 2022 was 12.70% and 12.32%, 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 except for police officers and fire fighters who contribute 9.5% of their earnings. The contribution requirements of plan members and employers are established and may be 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), and Section 15-155(j-5) (relating to contributions payable due to earnings exceeding the salary set for the Governor). Contributions by the State for the years ended June 30, 2022 and 2021, were \$10,089,912 and \$14,491,898, respectively, which have been recognized as revenue and expense by the College. College contributions were \$0 for the same periods.

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

At June 30, 2022 and 2021, SURS reported a net pension liability (NPL) of \$28,528,477,079 and \$30,619,504,321, respectively. The 2022 net pension liability was measured as of June 30, 2021. The 2021 net pension liability was measured as of June 30, 2020.

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

The fiscal year 2022 and 2021 amounts of the proportionate share of the net pension liability to be recognized by the College is \$0. The fiscal year 2022 and 2021 proportionate shares of the State's net pension liability associated with the College are \$122,883,562 or 0.4307% and \$131,890,759 or 0.4307%, respectively. This amount is not recognized in the financial statements, due to the special funding situation. The net pension liabilities and total pension liabilities were measured as of June 30, 2021 and 2020, and were determined based on the June 30, 2020 and 2019 actuarial valuations rolled forward. The basis of allocations used in the proportionate share of net pension liabilities are the actual reported pensionable earnings made to SURS during fiscal years 2021 and 2020.

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
**June 30, 2022 and 2021**

***Pension Expense***

For the years ended June 30, 2022 and 2021, SURS reported a collective net pension expense of \$2,342,460,058 and \$3,364,411,021, respectively.

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

The employer proportionate share of collective pension expense is recognized as nonoperating revenue with matching expense (compensation and benefits) in the financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable earnings made to SURS during fiscal year 2020. As a result, the College recognized on-behalf revenue and pension expense of \$10,089,912 from this special funding situation for the fiscal year ended June 30, 2022, and \$14,491,898 for the fiscal year ended June 30, 2021.

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

No deferred outflows of resources or deferred inflows of resources related to pensions have been recorded at June 30, 2022 or 2021.

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

	<b>As of June 30, 2022</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 113,467,689	\$ -
Change in assumptions	776,968,084	-
Net difference between projected and actual earnings on pension plan investments	-	2,283,514,660
	<u>\$ 890,435,773</u>	<u>\$ 2,283,514,660</u>
	<b>As of June 30, 2021</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 170,987,483	\$ -
Change in assumptions	473,019,629	-
Net difference between projected and actual earnings on pension plan investments	474,659,178	-
	<u>\$ 1,118,666,290</u>	<u>\$ -</u>

**Morton College, Community College District No. 527**  
**Notes to Basic Financial Statements**  
**June 30, 2022 and 2021**

***SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Expenses as of June 30, 2022***

<b>Year Ending June 30, 2022</b>	<b>Amount</b>
2022	\$ 34,095,451
2023	(197,005,703)
2024	(538,343,058)
2025	(691,825,577)
2026	-
Thereafter	-
	<u><u>\$ (1,393,078,887)</u></u>

***Actuarial Assumptions***

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period June 30, 2017-2020. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	3.00% to 12.75%, including inflation
Investment rate of return	6.50% beginning with the actual valuation as of June 30, 2021

Mortality rates were based on the RP-2014 White Collar, gender distinct tables 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**  
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major asset class that is included in the pension plans target asset allocation as of June 30, 2021, these best estimates are summarized in the following table:

<b>Asset Class</b>	<b>Strategic Policy Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Global Public Equity	41.0%	6.30%
Credit Fixed Income	14.0%	1.82%
Core Real Assets	5.0%	3.92%
Options Strategies	6.0%	4.20%
Private Equity	7.5%	10.45%
Non-Core Real Assets	2.5%	8.83%
U.S. TIPS	6.0%	(0.22)%
Core Fixed Income	8.0%	(0.81)%
Systematic Trend Following	3.5%	3.45%
Alternative Risk Premia	3.0%	2.30%
Long Duration	3.5%	0.91%
	100%	

***Discount Rate***

A single discount rate of 6.12% (6.49% in the prior year) was used to measure the total pension liability. This single discount rate was based on an expected rate of return on pension plan investments of 6.50% (6.75% in the prior year) and a municipal bond rate of 1.92% (2.45% in the prior year) (based on the Fidelity 20-Year Municipal GO AA Index as of June 30, 2021). The projection of cash flows used to determine this single discount rate were the amounts of contributions attributable to current plan members and assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the statutory contribution rates under the System's funding policy. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2075. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2075, and the municipal bond rate was applied to all benefit payments after that date.

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

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 6.12% (6.49% in the prior year), as well as what the plan's net pension liability would be if it were

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## Notes to Basic Financial Statements

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calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

<b>1% Decrease 5.12%</b>	<b>Current Single Discount Rate Assumption 6.12%</b>	<b>1% Increase 7.12%</b>
\$ 35,000,704,353	\$ 28,528,477,079	\$ 23,155,085,730

Additional information regarding the SURS basic financial statements including the plan net position can be found in the SURS annual comprehensive 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, 2022 and 2021.

#### ***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, 2017 to June 30, 2020, was performed in Spring 2021, resulting in the adoption of new assumptions as of June 30, 2021.

- *Salary increase.* Change in the overall assume salary increase rates, ranging from 3.00% to 12.75% based on years of service, while maintaining the underlying wage inflation rate of 2.25%.
- *Investment return.* Decrease the investment return assumption to 6.50%. This reflects decreasing the assume real rate of return to 4.25% and maintaining the underlying assumed price inflation of 2.25%.
- *Effective rate of interest.* Decrease the long-term assumption for the effective rate of interest for crediting the money purchase accounts to 6.50%.
- *Normal retirement rates.* Establish separate rates for members in academic positions and nonacademic positions to reflect that retirement rates for academic positions are lower than for nonacademic positions.
- *Early retirement rates.* Establish separate rates for members in academic positions and nonacademic positions to reflect that retirement rates for academic positions are lower than for nonacademic positions.
- *Turnover rates.* Change rates to produce slightly lower expected turnover for members while maintaining pattern of decreasing termination rates as years of service increase.

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- *Mortality rates.* Change from the RP-2014 to the Pub-2010 mortality tables to reflect the latter's higher applicability to public pensions. Update the projection scale from the MP-2017 to the MP-2020 scale.
- *Disability rates.* Establish separate rates for members in academic positions and nonacademic positions and maintain separate rates for males and females.
- *Plan election.* Change plan election assumptions to 75% Tier 2 and 25% Retirement Savings Plan (RSP) for nonacademic members. Change plan election assumptions to 55% Tier 2 and 45% Retirement Savings Plan (RSP) for academic members.

#### **Note 9: Defined Contribution Retirement Plan**

##### ***Plan Description***

The College contributes to the Retirement Savings Plan (RSP) administered by SURS. The RSP is a cost-sharing multiple-employer defined contribution pension plan with a special funding situation whereby the State of Illinois (State) makes substantially all required contributions on behalf of the participating employers. See Note 8 for more information regarding SURS.

##### ***Benefits Provided***

A defined contribution pension plan, originally called the Self-Managed Plan, was added to SURS benefit offerings as a result of Public Act 90-0448 enacted effective January 1, 1998. The plan was renamed the RSP effective September 1, 2020, after an extensive plan redesign. New employees are allowed six months after their date of hire to make an irrevocable election whether to participate in either the traditional or portable defined benefit pension plans or the RSP. A summary of the benefit provisions as of June 30, 2021, can be found in SURS annual comprehensive financial report (ACFR) notes to the financial statements.

##### ***Contributions***

All employees who have elected to participate in the RSP are required to contribute 8.0% of their annual covered earnings. Section 15-158.2(h) of the Illinois Pension Code provides for an employer contribution to the RSP of 7.6% of employee earnings. The State is primarily responsible for contributing to the RSP on behalf of the individual employers. Employers are required to make the 7.6% contribution for employee earnings paid from "trust, federal, and other funds" as described in Section 15-155(b) of the Illinois Pension Code. The contribution requirements of plan members and employers were established and may be amended by the State's General Assembly.



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#### ***Forfeitures***

Employees are not vested in employer contributions to the RSP until they have attained five years of service credit. Should an employee leave SURS-covered employment with less than five years of service credit, the portion of the employee's RSP account designated as employer contributions is forfeited. Employees who later return to SURS-covered employment will have these forfeited employer contributions reinstated to their account, so long as the employee's own contributions remain in the account. Forfeited employer contributions are managed by SURS and are used both to reinstate previously forfeited contributions and to fund a portion of the State's contributions on behalf of the individual employers. The vesting and forfeiture provisions of the RSP were established and may be amended by the State's General Assembly.

#### ***Defined Contribution Pension Expense***

For the year ended June 30, 2021, the State's contributions to the RSP on behalf of individual employers totaled \$76,280,832. Of this amount, \$70,403,460 was funded via an appropriation from the State and \$5,877,372 was funded from previously forfeited contributions.

For the year ended June 30, 2020, the State's contributions to the RSP on behalf of individual employers totaled \$74,418,691. Of this amount, \$68,874,215 was funded via an appropriation from the State and \$5,544,476 was funded from previously forfeited contributions.

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

The employer proportionate share of collective defined contribution pension expense is recognized as nonoperating revenue with matching operating expense (compensation and benefits) in the financial statements. The basis of allocation used in the proportionate share of collective defined contribution pension expense is the actual reported pensionable contributions made to the RSP during fiscal years 2021 and 2020. The College's share of pensionable contributions was .1644% and .1778% during 2021 and 2020, respectively. As a result, the College recognized revenue and defined contribution pension expense of \$125,413 and \$132,305 from this special funding situation during the years ended June 30, 2021 and 2020, respectively, of which \$9,857 and \$9,663 constituted forfeitures.

### **Note 10: Other Postemployment Benefit Plan**

#### ***Plan Description***

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

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

1. Plan assets are pooled and may be used to pay employee benefits of any employer participating in the plan.
2. OPEB is provided to the employees of more than one employer.
3. Benefits plan members will receive at or after separation from employment are defined by specific benefit terms as noted in 5 ILCS 375/6 and 5 ILCS 375/6.1.

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

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

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

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

### **Benefits Provided**

The CCHISF provides health, prescription, vision and dental coverage to eligible retirees and their dependents. A summary of postemployment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the

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## Notes to Basic Financial Statements

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Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706-4100.

#### **Contributions**

Employers participating in a cost-sharing OPEB plan, and any nonemployer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the CCHISF plan.

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

For each of the years ended June 30, 2022 and 2021, the College contributed \$80,006 and \$74,222, respectively, to CCHISF.

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

At June 30, 2022, the College reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the College. The amounts recognized by the College as its proportionate share of the net OPEB liability, the related State support and the total portion of the net OPEB liability that was associated with the College were as follows:

	<b>2022</b>	<b>2021</b>
College's proportionate share of the net OPEB liability	\$ 14,933,848	\$ 14,710,639
State proportionate share of the net OPEB liability associated with the College	<u>14,933,848</u>	<u>14,710,581</u>
Total	<u><u>\$ 29,867,696</u></u>	<u><u>\$ 29,421,220</u></u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the net OPEB liability was based on actual contributions made to the plan by the College compared to the total actual contributions made to the plan by all employers. At June 30, 2021, the College's proportion was 0.86%, which was an increase of 0.05% from its proportion as of June 30, 2020.

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A summary net other employment benefit liabilities for the years ended June 30, 2022 and 2021, was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
June 30, 2022					
Net other postemployment benefit liabilities	<u>\$ 14,710,639</u>	<u>\$ 1,815,270</u>	<u>\$ 1,592,061</u>	<u>\$ 14,933,848</u>	<u>\$ -</u>
June 30, 2021					
Net other postemployment benefit liabilities	<u>\$ 14,808,702</u>	<u>\$ 1,051,088</u>	<u>\$ 1,149,151</u>	<u>\$ 14,710,639</u>	<u>\$ -</u>

For the years ended June 30, 2022 and 2021, the College recognized OPEB expense of \$127,448 and \$998,523 respectively. The College recognized on-behalf revenue for the State share amounting to \$63,724 in 2022 and \$317,506 in 2021. These amounts are included in the OPEB expense recognized by the College.

At June 30, 2022 and 2021, the College reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	<b>2022</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 88,723	\$ 1,091,488
Changes of assumptions	-	2,852,837
Net difference between projected and actual earnings on OPEB investments	-	430
Changes in proportion and differences between the College's contributions and proportionate share of contributions	1,840,398	34,234
College contributions subsequent to the measurement date	<u>80,006</u>	<u>-</u>
	<u>\$ 2,009,127</u>	<u>\$ 3,978,989</u>

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	<b>2021</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 133,634	\$ 823,325
Changes of assumptions	-	2,351,693
Net difference between projected and actual earnings on OPEB investments	-	623
Changes in proportion and differences between the College's contributions and proportionate share of contributions	1,235,674	36,444
College contributions subsequent to the measurement date	<u>74,222</u>	<u>-</u>
	<u><u>\$ 1,443,530</u></u>	<u><u>\$ 3,212,085</u></u>

The College's contribution of \$80,006 in 2022 and \$74,222 in 2021 were made after the measurement date of the OPEB liability but before the end of the College's nonemployer contribution entity's reporting period and will be recognized as a reduction of the OPEB liability in the subsequent fiscal period rather than the current fiscal period.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB at June 30, 2022, will be recognized in OPEB expense as follows:

<b>Year Ending June 30, 2022</b>	<b>Amount</b>
2023	\$ (501,533)
2024	(543,889)
2025	(455,073)
2026	(320,330)
2027	(191,489)
2028	<u>(37,554)</u>
	<u><u>\$ (2,049,868)</u></u>

**Actuarial Assumptions**

The total OPEB liability in the June 30, 2022 and 2021 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	Depends on service and ranges from 12.25% at less than 1 year of service to 3.25% at 34 or more years of service. Salary increase includes a 3.25% wage inflation assumption.

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Health care cost trend and rates	Trend used for fiscal year end 2022 based on actual premium increases. For fiscal years ending on and after 2023, trend starts at 8.00% for non-Medicare cost and post-Medicare costs, and gradually decreases to an ultimate trend of 4.25%.
Investment rate of return	0%, net of OPEB plan investment expense, including inflation, for all plan years.

Mortality rates were based on the following:

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

Tables are adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2017.

#### ***OPEB Plan Investment and Returns***

During plan year ended June 30, 2021, the trust earned \$5,000 in interest, and due to a significant benefit payable, the market value of assets at June 30, 2021, is negative \$104.0 million. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the investment return assumption was set to zero.

#### ***Discount Rate***

The State, community colleges and active members each contribute 0.50% of pay. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, this single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 2.45% at June 30, 2020, and 1.92% at June 30, 2021, was used to measure the total OPEB liability.

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

The College's proportionate share of the net OPEB liability has been calculated using a discount rate of 1.92% (2.45% in the prior year). The following presents the College's proportionate share of the net OPEB liability calculated using a discount rate 1% higher and 1% lower than the current discount rate.

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<b>1% Decrease 0.92%</b>	<b>Current Single Discount Rate Assumption 1.92%</b>	<b>1% Increase 2.92%</b>
\$ 17,014,041	\$ 14,933,848	\$ 13,137,411

The following table shows the College's share in the plan's net OPEB liability as of June 30, 2021, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key current claims trend rates are 8.00% for fiscal year end 2023 decreasing to an ultimate trend rate of 4.25% in 2038.

<b>1% Decrease (a)</b>	<b>Healthcare Cost Trend Rates Assumption</b>	<b>1% Increase (b)</b>
\$ 12,305,254	\$ 14,933,848	\$ 18,454,314

(a) One percentage point decrease in healthcare trend rates are 7.00% for fiscal year end 2023 decreasing to an ultimate trend rate of 3.25% in 2038.

(b) One percentage point increase in healthcare trend rates are 9.00% for fiscal year end 2023 decreasing to an ultimate trend rate of 5.25% in 2038.

***Payable to the OPEB Plan***

At June 30, 2022 and 2021, the College has no outstanding contributions payable the OPEB Plan.

**Note 11: 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 Public Risk Fund for worker's compensation insurance and with the Illinois Counties Risk Management Trust (ICRMT) for liability insurance. The Illinois Public Risk Fund is Illinois' largest self-insured risk pool for workers compensation coverage. It serves countless governmental entities and public agencies throughout Illinois. The Illinois Counties Risk Management Trust has been a leading provider of insurance and risk management services tailored to Illinois public entities. For over 35 years, ICRMT has grown from 4 to over 400 public entities and has maintained an annual member retention rate of at least 95% since inception.

As of June 30, 2022, the loss limits were \$1 million for property, \$1 million for liability and \$3 million for workers' compensation for each occurrence. Excess insurance of \$20 million on the property and \$20 million on liability.

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#### **Note 12: Commitments and Contingencies**

##### ***General Liability***

The College is subject to claims and lawsuits that arose primarily in the ordinary course of its activities. It is of the opinion of management the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial position, change in net assets and cash flows of the College. Events could occur that would change this estimate materially in the near term.

##### ***Other Commitments***

The College had capital project commitments as of June 30, 2022, totaling approximately \$800,000, all of which were completed in fiscal year 2022. There are also approximately \$3,300,000 projects that are in progress.

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, 2022.

#### **Note 13: Higher Education Emergency Relief Funds**

The spread of the SARS-CoV-2 virus and the incident of COVID-19 impacted and disrupted the College's operations over the past year. Adhering to public safety measures and government mandates resulted in events and activities being limited or cancelled, including changes to how the College delivered educational and related auxiliary services during fiscal 2021. Given the uncertainty and the disruption caused by COVID-19, there may be continuing short and long-term implications to our operations and the ultimate financial effects cannot be reasonably estimated at this time.

Federal relief efforts have been created to help offset revenue losses and expense increases that colleges and universities faced because of COVID-19. The CARES Act created a Higher Education Emergency Relief Fund (HEERF) to provide financial relief to students and institutions who were impacted by the COVID-19 pandemic. The *Coronavirus Response and Relief Supplemental Appropriations Act* (CRRSAA) and the *American Rescue Plan* (ARP) provided additional rounds of HEERF (II and III). The HEERF funds contained two components, an institutional award and a student aid award. The student aid portion must be distributed to students in the form of emergency financial aid grants to generally cover any component of the cost of attendance for the distribution of education or emergency costs that arose due to COVID-19. The institutional portion can be used for multiple items, but largely to cover lost revenue, defray and pay for expenses related to the disruption of campus operations due to COVID-19, and reimburse for costs associated with a transition to distance education environment, among other items.



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The following cumulative amounts have been awarded as HEERF as of June 30, 2022 and 2021:

	June 30, 2022			June 30, 2021		
	Student Portion	Institutional Portion	Total	Student Portion	Institutional Portion	Total
Awarded						
HEERF I	\$ 1,266,322	\$ 1,266,321	\$ 2,532,643	\$ 1,266,322	\$ 1,266,321	\$ 2,532,643
HEERF II	1,266,322	4,914,139	6,180,461	1,266,322	4,914,139	6,180,461
HEERF III	5,060,309	5,556,072	10,616,381	5,060,309	5,556,072	10,616,381
	<u>\$ 7,592,953</u>	<u>\$ 11,736,532</u>	<u>\$ 19,329,485</u>	<u>\$ 7,592,953</u>	<u>\$ 11,736,532</u>	<u>\$ 19,329,485</u>

The following amounts have been applied to the grant for the years ending June 30, 2022 and 2021:

	June 30, 2022			June 30, 2021		
	Student Portion	Institutional Portion	Total	Student Portion	Institutional Portion	Total
Amounts applied						
HEERF I	\$ 1,266,322	\$ 1,266,321	\$ 2,532,643	\$ 1,266,322	\$ 1,266,321	\$ 2,532,643
HEERF II	1,266,322	4,914,139	6,180,461	1,083,279	2,672,059	3,755,338
HEERF III	4,248,074	934,320	5,182,394	-	-	-
	<u>\$ 6,780,718</u>	<u>\$ 7,114,780</u>	<u>\$ 13,895,498</u>	<u>\$ 2,349,601</u>	<u>\$ 3,938,380</u>	<u>\$ 6,287,981</u>

On July 1, 2020, the College was also awarded \$577,275 of Governor's Emergency Education Relief funding of which \$257,561 was spent in fiscal year 2021 and \$319,714 was spent in fiscal year 2022.

**Note 14: Pronouncements to be Implemented in the Future**

***GASB Statement No. 92, Omnibus 2020 (GASB 92)***

GASB 92 addresses practice issues that have been identified during implementation and application of certain GASB Statements. The statement addresses a variety of topics including issues related to leases, intra-entity transfers, fiduciary activities and fair value disclosures.

GASB 92 is effective for reporting periods based on individual topics discussed therein. Earlier application is encouraged and is permitted by individual topic to the extent that all requirements associated with an individual topic are implemented simultaneously.

***GASB Statement No. 96, Subscription - Based Information Technology Arrangements (GASB 96)***

GASB 96 provides guidance on governments are utilizing more cloud-based solutions for their information technology (IT) needs and paying for the use of third-parties' IT software on a subscription basis. The accounting and financial reporting for what GASB refers to as subscription-based information technology arrangements (SBITAs) has been inconsistent because

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of a lack of authoritative guidance. The Standard is effective for reporting periods beginning after June 15, 2022, and all reporting periods thereafter, with early implementation encouraged. The statement would be applied retroactively, using the facts and circumstances that exist at the beginning of the fiscal year of implementation. Due to the COVID-19 pandemic, the effective date was delayed one year from that originally proposed.

#### ***GASB Statement No. 99, Omnibus 2022 (GASB 99)***

GASB 99 addresses practice issues that have been identified during implementation and application of certain GASB statements. The statement addresses a variety of topics including issues related to derivative investments, leases, subscription-based information technology arrangements, extension of the period that LIBOR is considered appropriate and other accounting and reporting matters. GASB 99 is effective for reporting periods based on individual topics discussed therein.

#### ***GASB Statement No. 100, Accounting Changes and Error Corrections (GASB 100)***

GASB Statement No. 100, *Accounting Changes and Error Corrections*, updates accounting and financial reporting requirements for accounting changes and error corrections to address current diversity in practice by amending GASB Statement No. 62. It defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. The standard clarifies that a change to or within the financial reporting entity results from: the addition or removal of a fund that results from movement of continuing operations within the primary government, including its blended component units; change in fund presentation as major or nonmajor; generally, the addition or removal of a component unit to or from the financial reporting entity; or a change in the presentation (blended or discretely presented) of a component unit. For each type of accounting change and error correction, the standard addresses accounting and reporting requirements, display, including display in the financial statements, note disclosures, and impact on required supplementary information (RSI) and supplementary information (SI). The standard is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

#### ***GASB Statement No. 101, Compensated Absences (GASB 101)***

GASB Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences under a unified model. It defines compensated absences and requires that liabilities be recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled. A liability for compensated absences should be accounted for and reported on a basis consistent with governmental fund accounting principles for financial statements prepared using the current financial resources measurement focus. GASB 101 also amends the disclosure requirements related to compensated absences. The standard is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter, with early application encouraged.

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## **Notes to Basic Financial Statements**

**June 30, 2022 and 2021**

The College will begin assessing the potential impact on the financial statements of these standards, and begin the process of communicating the impact with those charged with governance and other stakeholders, where appropriate.

## **Required Supplementary Information**

**Morton College, Community College District No. 527**  
**Required Supplementary Information**  
**Pension**  
**June 30, 2022 and 2021**

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

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

	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
(a) Proportion percentage of the collective net pension liability	0%	0%	0%	0%	0%	0%	0%
(b) Proportion of amount of the collective net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(c) Portion of nonemployer contributing entities' total proportion of collective net pension liability associated with employer	122,883,562	131,890,759	124,070,707	113,717,486	104,396,091	104,137,848	93,240,864
Total (b) + (c)	\$ 122,883,562	\$ 131,890,759	\$ 124,070,707	\$ 113,717,486	\$ 104,396,091	\$ 104,137,848	\$ 93,240,864
Covered payroll	\$ 16,489,566	\$ 15,965,798	\$ 15,572,814	\$ 14,739,149	\$ 14,419,344	\$ 14,439,567	\$ 14,278,533
Portion of collective net pension liability associated with employer as a percentage of covered payroll	745.22%	826.08%	796.71%	771.53%	724.00%	721.20%	653.01%
SURS plan net position as a percentage of the total pension liability	45.45%	39.05%	40.71%	41.27%	42.04%	39.57%	42.37%

***Schedule of the College Contributions***

	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Federal, trust, grant and other contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution in relation to required contribution	-	-	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-	-
Covered payroll	16,043,377	16,438,493	16,230,875	16,030,474	14,795,075	14,530,503	14,439,567
Contribution as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

**Covered Employee Payroll**

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

**Changes of Benefit Terms**

There were no benefit changes recognized in the total pension liability as of June 30, 2022.

**Changes of Assumptions**

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

**Morton College, Community College District No. 527**  
**Required Supplementary Information**  
**Pension**  
**June 30, 2022 and 2021**

of SURS. An experience review for the years June 30, 2017 to June 30, 2020, was performed in Spring 2021, resulting in the adoption of new assumptions as of June 30, 2021.

- *Salary increase.* Change in the overall assume salary increase rates, ranging from 3.00% to 12.75% based on years of service, while maintaining the underlying wage inflation rate of 2.25%.
- *Investment return.* Decrease the investment return assumption to 6.50%. This reflects decreasing the assume real rate of return to 4.25% and maintaining the underlying assumed price inflation of 2.25%.
- *Effective rate of interest.* Decrease the long-term assumption for the effective rate of interest for crediting the money purchase accounts to 6.50%.
- *Normal retirement rates.* Establish separate rates for members in academic positions and nonacademic positions to reflect that retirement rates for academic positions are lower than for nonacademic positions.
- *Early retirement rates.* Establish separate rates for members in academic positions and nonacademic positions to reflect that retirement rates for academic positions are lower than for nonacademic positions.
- *Turnover rates.* Change rates to produce slightly lower expected turnover for members while maintaining pattern of decreasing termination rates as years of service increase.
- *Mortality rates.* Change from the RP-2014 to the Pub-2010 mortality tables to reflect the latter's higher applicability to public pensions. Update the projection scale from the MP-2017 to the MP-2020 scale.
- *Disability rates.* Establish separate rates for members in academic positions and nonacademic positions and maintain separate rates for males and females.
- *Plan election.* Change plan election assumptions to 75% Tier 2 and 25% Retirement Savings Plan (RSP) for nonacademic members. Change plan election assumptions to 55% Tier 2 and 45% Retirement Savings Plan (RSP) for academic members.

**Morton College, Community College District No. 527**  
**Required Supplementary Information**  
**Other Postemployment Benefit Obligations**  
**June 30, 2022 and 2021**

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

	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>
College's proportion of the net OPEB liability	0.8605%	0.8071%	0.7841%	0.7491%
College's proportion of the net OPEB liability	\$ 14,933,848	\$ 14,710,639	\$ 14,808,702	\$ 14,121,970
State's proportionate share of the net OPEB liability associated with the College	14,933,848	14,710,581	14,808,702	14,121,970
Total	\$ 29,867,696	\$ 29,421,220	\$ 29,617,404	\$ 28,243,940
College's covered payroll	\$ 16,438,493	\$ 16,230,875	\$ 16,030,474	\$ 14,795,075
College's proportionate share of the net OPEB liability as a percentage of covered payroll	181.69%	181.27%	184.76%	190.90%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%

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

**Schedule of College Contributions**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Statutorily required contribution	\$ 80,006	\$ 74,222	\$ 70,388	\$ 65,415
Contributions in relation to the actuarially determined contribution	80,006	74,222	70,388	65,415
Contribution deficiency (excess)	-	-	-	-
Covered payroll	16,043,377	16,438,493	16,230,875	16,030,474
Contributions as a percentage of covered payroll	0.50%	0.45%	0.43%	0.41%

The information above is presented for as many years as available. The Schedule is intended to show information for 10 years. Contributions are defined by State statute and Actuarially Determined Contributions are not developed. Benefits are financed on a pay-as-you go basis, based on contribution rates defined by statute. For fiscal year end June 30, 2022, contribution rates are 0.50% of pay for active members, 0.50% of pay for community colleges, and 0.50% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

**Morton College, Community College District No. 527**  
**Required Supplementary Information**  
**Other Postemployment Benefit Obligations**  
**June 30, 2022 and 2021**

**Notes to Schedule**

Actuarial valuation date June 30, 2020

*Methods and assumptions used to determine contribution rates*

Actuarial cost method	Entry-age normal
Asset valuation method	Market value
Inflation	2.25%
Health care cost trend rates	Trend used for fiscal year end 2022 based on actual premium increases. For fiscal years ending on and after 2023, trend starts at 8.00% for non-Medicare cost and post-Medicare costs, and gradually decreases to an ultimate trend of 4.25%
Salary increases	Depends on service and ranges from 12.25% at less than one year of service to 3.25% at 34 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment rate of return	0%, net of OPEB Plan investment expenses, including inflation, for all plan years.
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2018, actuarial valuation of SURS.
Mortality	Retirement and beneficiary annuitants: RP-2014 White Collar Annuitant Mortality Table. Disabled annuitants: RP-2014 Disabled Annuitant Table. Pre-retirement: RP-2014 White Collar Table. Tables are adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2017.
Aging factors	Based on the 2013 SOA Study, "Health Care Costs - From Birth to Death."
Other information	Health administrative expenses are included in the development of the per capita claim costs. Operating expenses are included as a component of the annual OPEB expense.



**Stat Section**  
**Blue Divider Will Go Here**

A large orange geometric shape, resembling a stylized arrow or a folded corner, pointing towards the top right. It has a white outline and a solid orange fill.

# **STATISTICAL SECTION**

**COMPREHENSIVE  
ANNUAL FINANCING REPORT**

Fiscal Year End  
June 30, 2022-2021

## **Statistical Section**

# Morton College, Community College District No. 527

## Statistical Section

June 30, 2022

The statistical section of the College's annual comprehensive 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.....49**

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 .....55**

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

#### **Debt Capacity .....64**

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.....70**

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.....72**

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 annual comprehensive 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>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Net Investment in Capital Assets</b>	\$ 22,499,151	\$ 21,086,465	\$ 21,602,244	\$ 22,674,183
<b>Restricted</b>				
Capital projects	6,178,396	4,445,810	5,658,557	1,559,071
Working cash	-	-	-	9,442,448
Debt service	100,144	129,090	77,289	1,447,845
Specific purposes	157,476	314,086	1,701,251	1,618,288
<b>Unrestricted *</b>	<u>1,518,666</u>	<u>2,592,563</u>	<u>(3,009,117)</u>	<u>(9,837,151)</u>
Total net position	<u>\$ 30,453,833</u>	<u>\$ 28,568,014</u>	<u>\$ 26,030,224</u>	<u>\$ 26,904,684</u>

\* GASB 75 was implemented in fiscal year 2018

Data Source

College records

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$ 20,501,284	\$ 21,847,098	\$ 22,796,061	\$ 19,481,082	\$ 19,976,342	\$ 16,826,457
734,920	549,584	483,236	1,128,601	14,274	1,149,200
9,442,448	9,442,448	9,392,979	9,384,486	9,384,486	9,384,615
938,618	966,420	1,011,459	1,154,821	1,162,982	1,108,691
1,542,806	1,469,734	-	-	-	-
(5,759,931)	5,684,050	5,251,744	9,416,289	9,590,316	9,889,204
<u>\$ 27,400,145</u>	<u>\$ 39,959,334</u>	<u>\$ 38,935,479</u>	<u>\$ 40,565,279</u>	<u>\$ 40,128,400</u>	<u>\$ 38,358,167</u>

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

<b>Fiscal Year</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Operating Revenue</b>				
Student tuition and fees, net	\$ 5,770,183	\$ 6,692,938	\$ 6,544,419	\$ 6,133,413
Other	56,402	112,287	53,378	119,321
Total operating revenue	5,826,585	6,805,225	6,597,797	6,252,734
<b>Operating Expenses</b>				
Instruction	15,263,416	19,921,704	16,652,880	18,077,524
Academic support	2,337,708	3,101,980	3,359,257	2,940,227
Student services	4,743,964	4,823,607	4,464,665	3,919,084
Public service	936,001	1,068,325	1,272,212	1,185,466
Institutional administration	10,235,384	9,344,100	7,976,278	6,773,878
Physical plant operations	6,089,873	5,331,449	8,676,087	5,808,513
Depreciation	2,787,618	2,368,358	2,695,030	2,094,445
Scholarship expense	8,273,607	6,159,499	5,018,587	4,347,856
Auxiliary expense	1,824,487	1,573,353	810,214	1,071,095
Total operating expenses	52,492,058	53,692,375	50,925,210	46,218,088
<b>Operating Loss</b>	(46,665,473)	(46,887,150)	(44,327,413)	(39,965,354)
<b>Nonoperating Revenue (Expenses)</b>				
Local property taxes	10,123,128	10,493,834	9,844,059	9,861,485
State appropriations	23,291,847	25,567,161	23,570,198	20,952,783
Federal grants and contracts	15,455,055	13,672,200	9,621,196	8,568,350
Local grants and contracts	2,010	957	-	3,783
Investment income	(3,623)	23,965	327,794	522,777
Interest expense on bonds	(317,125)	(333,177)	(351,096)	(439,285)
Net nonoperating revenue	48,551,292	49,424,940	43,012,151	39,469,893
<b>Increase (Decrease) in Net Position</b>	<u>\$ 1,885,819</u>	<u>\$ 2,537,790</u>	<u>\$ (1,315,262)</u>	<u>\$ (495,461)</u>

Data Source

Morton College Annual Comprehensive Financial Reports and general ledger reports

2018	2017	2016	2015	2014	2013
\$ 4,982,373	\$ 4,684,983	\$ 4,596,204	\$ 4,040,567	\$ 3,361,086	\$ 4,125,936
1,211,196	1,696,682	1,720,315	1,850,764	1,982,775	2,238,138
6,193,569	6,381,665	6,316,519	5,891,331	5,343,861	6,364,074
17,995,297	15,728,370	10,517,895	12,568,259	13,683,816	11,178,977
2,563,405	2,585,214	2,766,990	2,364,630	2,300,300	2,146,750
3,668,700	3,072,864	2,552,963	2,552,583	2,463,099	2,064,685
1,436,109	1,134,636	558,055	528,553	517,563	486,255
6,951,773	7,036,574	6,589,007	7,022,773	5,602,019	5,878,454
5,062,853	4,607,377	7,959,932	4,787,610	2,702,346	4,265,754
2,076,399	1,870,339	2,068,042	1,797,419	1,761,597	1,445,016
3,624,113	3,684,305	4,095,799	4,391,965	4,380,563	6,203,707
2,121,933	2,463,156	2,482,407	2,440,249	2,649,892	2,567,778
45,500,582	42,182,835	39,591,090	38,454,041	36,061,195	36,237,376
(39,307,013)	(35,801,170)	(33,274,571)	(32,562,710)	(30,717,334)	(29,873,302)
9,982,119	9,763,900	9,128,821	9,310,381	8,337,495	8,215,441
19,957,533	18,480,322	15,145,280	14,449,848	14,453,707	12,816,492
9,353,438	8,651,665	8,852,948	9,458,611	9,917,890	10,911,286
1,848	11,625	3,300	20,710	23,650	220,428
264,202	(177,874)	27,677	3,687	3,437	12,691
(162,642)	95,387	(204,466)	(243,648)	(248,612)	(356,000)
39,396,498	36,825,025	32,953,560	32,999,589	32,487,567	31,820,338
\$ 89,485	\$ 1,023,855	\$ (321,011)	\$ 436,879	\$ 1,770,233	\$ 1,947,036



# Morton College, Community College District No. 527

## Financial Trends (Unaudited) Operating Expenses by Function (Dollars in Thousands) Last Ten Fiscal Years

Year of Levy	Total	Instruction	Academic Support	Student Services	Institutional Support
2022	\$ 49,703	\$ 15,263	\$ 2,338	\$ 4,744	\$ 10,235
2021	51,324	19,922	3,102	4,824	9,344
2020	48,230	16,653	3,359	4,465	7,976
2019	44,124	18,078	2,940	3,919	6,774
2018	43,424	17,995	2,563	3,669	6,952
2017	40,312	15,728	2,585	3,073	7,037
2016	37,523	10,518	2,767	2,553	6,589
2015	36,658	12,568	2,365	2,553	7,023
2014	34,300	13,684	2,300	2,463	5,602
2013	34,794	11,179	2,147	2,065	5,879

*Note:*

Does not include unallocated depreciation amounts.

Data Source

College records

<b>Operation and Maintenance of Plant</b>	<b>Scholarships and Fellowships</b>	<b>Public Service</b>	<b>Auxiliary Service</b>
\$ 6,090	\$ 8,273	\$ 936	\$ 1,824
5,332	6,159	1,068	1,573
8,676	5,019	1,272	810
5,809	4,348	1,185	1,071
5,063	3,624	1,436	2,122
4,607	3,684	1,135	2,463
7,960	4,096	558	2,482
4,788	4,392	529	2,440
2,702	4,381	518	2,650
4,266	6,204	486	2,568

**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>
2021	N/A	N/A	N/A	\$ -	\$ 32,942,517
2020	1,565,323,626	341,791,360	192,289,009	-	33,302,712
2019	1,149,645,557	307,851,289	152,033,853	-	31,017,224
2018	1,171,731,640	309,100,358	151,394,813	-	28,320,242
2017	1,225,521,099	308,743,701	160,163,978	-	27,394,270
2016	1,001,392,862	277,468,730	136,440,304	-	26,971,080
2015	962,020,600	270,979,264	135,101,934	-	25,750,151
2014	992,167,998	276,656,708	140,550,826	-	25,475,596
2013	1,050,767,490	270,215,325	191,960,604	-	25,254,915
2012	1,132,021,942	293,820,048	190,451,096	-	24,603,475

*Notes*

Tax year 2021 values by certain classifications of property were not available as of the date of this statement.

Property in the College's district is reassessed every three years.

Cook County is on a triennial reassessment cycle.

Property estimated assessed value is at 33% of actual value.

Data Source

Offices of the County Clerk of Cook County

<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Estimated Actual Taxable Value</b>
\$ 1,951,118,436	57.20%	\$ 5,853,355,308	33.33%
2,132,706,707	50.90%	6,398,120,121	33.33%
1,640,547,923	64.50%	4,921,643,769	33.33%
1,660,547,053	61.90%	4,981,641,159	33.33%
1,721,823,048	58.30%	5,165,469,144	33.33%
1,442,272,976	68.00%	4,326,818,928	33.33%
1,393,851,949	69.80%	4,181,555,847	33.33%
1,434,851,128	67.00%	4,304,553,384	33.33%
1,538,198,334	61.30%	4,614,595,002	33.33%
1,640,896,561	55.60%	4,922,689,683	33.33%

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

## **Revenue Capacity (Unaudited)**

### **Property Tax Rates – Direct and Overlapping Governments**

#### **Last Ten Levy Years**

<b>Taxing Body</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Cook County	0.446	0.453	0.454	0.489
Cook County Forest Preserve	0.058	0.458	0.059	0.060
Metropolitan Water Reclamation	0.382	0.378	0.389	0.396
Consolidated Elections	0.019	-	0.030	-
Town of Cicero	5.651	5.070	6.633	6.504
Town of Cicero Library Fund	0.252	0.225	0.296	0.287
General Assistance	0.019	0.017	0.023	0.023
Clyde Park District	0.448	0.396	0.517	0.507
Elementary School District #99	3.715	3.376	4.453	4.306
High School District #201	2.728	2.461	3.128	3.036
Cicero Community Mental Health	0.086	0.077	0.104	0.104
Total overlapping rate	13.804	12.911	16.086	15.712
Morton Community College No. 527	0.572	0.509	0.645	0.619
Total rate	14.376	13.420	16.731	16.331

Year is year of extension.

Data Source

Cook County Clerk's Office

<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
0.496	0.533	0.552	0.568	0.560	0.531
0.062	0.063	0.069	0.069	0.069	0.063
0.402	0.406	0.426	0.430	0.417	0.370
0.031	-	0.034	-	0.031	-
6.029	6.382	6.315	5.760	5.183	4.522
0.279	0.394	0.388	0.351	0.322	0.289
0.024	0.041	0.049	0.047	0.062	0.068
0.460	0.530	0.542	0.556	0.545	0.505
4.111	4.717	5.238	4.998	4.670	4.302
2.875	3.251	3.339	3.216	2.954	2.732
0.093	0.122	0.120	0.104	0.096	0.100
14.862	16.439	17.072	16.099	14.909	13.482
0.583	0.680	0.698	0.670	0.613	0.556
15.445	17.119	17.770	16.769	15.522	14.038

**Morton College, Community College District No. 527**  
**Revenue Capacity (Unaudited)**  
**Principal Property Taxpayers**  
**2020 Levy Year and Nine Years Ago**

<b>Name</b>	<b>Type of Business or Property</b>	<b>2020 Equalized Assessed Valuation*</b>	<b>Rank</b>
Hawthorne Works Ste 316	Shopping center	\$ 20,306,987	1
Cermak Plaza Associate	Shopping center	17,875,371	1
CICF 2 IL1B0 LLC	Industrial Services	14,997,752	3
Dimucci Development Co	Shopping center, supermarket	14,702,296	4
Westshire Nursing	Senior residence	13,733,817	5
Thomas Carey Heirs	Commercial properties	12,366,020	6
Lineage IL Chicago	Industrial Services	12,211,164	7
Wal-Mart Real Estate	Commercial property	11,377,164	8
P7 DP McCook LLC	Commercial property	10,069,557	9
Extra Space Storage	Industrial Services	9,452,881	10
MacNeal Hospital Finance	General hospital and commercial properties		
Cicero Market Place	Supermarket, one-store stores		
Target Proptax T732	Discount department stores		
KTR Capital PTR Tax Dept	Industrial property		
Heartland Bank	Commercial property		
Andrew S. Bermant	Industrial property		
Cambridge Realty CAP LTD	Senior residence		
		<u><u>\$ 137,093,009</u></u>	

(1) 2021 total equalized asset valuation: 1,951,118,436  
Includes only those parcels with 2021 EAVs over \$100,000.

*Note:*

The information above is the most recent information available

Data Source

Cook County Clerk's and Assessor's Offices

Percent of District's Total EAV	2011 Equalized Assessed Valuation*	Rank	Percent of District's Total EAV
0.95%	\$ 15,537,783	2	0.87%
0.84%			
0.70%			
0.69%	8,593,729	7	0.48%
0.64%			
0.58%	8,493,759	8	0.48%
0.57%			
0.53%			
0.47%			
0.44%			
	17,115,804	1	0.96%
	9,560,561	4	0.54%
	6,283,086	9	0.35%
	8,822,584	6	0.49%
	9,331,284	4	0.52%
	10,132,173	3	0.57%
	<u>5,864,734</u>	10	0.33%
	<u><u>\$ 99,735,497</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>Collections</b>	<b>Percent of Levy</b>	<b>Delinquent Taxes Collected (Refunded)</b>	<b>Total Taxes Collected</b>	<b>Percent of Levy EAV</b>
2021	\$ 11,154,926	\$ 5,532,443	49.60%	\$ -	\$ 5,532,443	49.60%
2020	10,836,748	10,568,562	97.53%	-	10,568,562	97.53%
2019	10,570,508	10,484,856	99.19%	-	10,484,856	99.19%
2018	10,278,763	10,139,003	98.64%	-	10,139,003	98.64%
2017	10,038,214	9,886,521	98.49%	(217,433)	9,669,088	96.32%
2016	9,807,456	9,674,736	98.65%	(248,141)	9,426,595	96.12%
2015	9,729,038	9,888,151	101.64%	(579,296)	9,308,855	95.68%
2014	9,613,393	9,535,983	99.19%	(364,673)	9,171,310	95.40%
2013	9,428,970	9,403,540	99.73%	(350,367)	9,053,173	96.01%
2012	9,123,084	9,053,905	99.24%	(281,906)	8,771,999	96.15%

Data Source

County tax records

# Morton College, Community College District No. 527

## Revenue Capacity (Unaudited)

### Assessed Valuations and Taxes Extended

#### Governmental Fund Types

#### Last Ten Levy Years

	<b>2021 Levy</b>	<b>2020 Levy</b>	<b>2019 Levy</b>	<b>2018 Levy</b>
Assessed valuation	\$ 1,951,118,436	\$ 2,132,706,707	\$ 1,640,547,923	\$ 1,660,547,053
Tax rates (per \$100 of assessed valuation)				
Education Fund	0.4122	0.3633	0.4596	0.4426
Operations and Maintenance Fund	0.0781	0.0712	0.0900	0.0875
Bond and Interest Fund	0.0346	0.0319	0.0414	0.0368
Liability, Protection and Settlement Fund	0.0304	0.0271	0.0347	0.0337
Social Security Fund	0.0125	0.0112	0.0143	0.0138
Audit Fund	0.0039	0.0035	0.0044	0.0042
Total tax rates	0.5717	0.5082	0.6444	0.6186
Taxes extended				
Education Fund	\$ 8,042,813	\$ 7,748,000	\$ 7,540,000	\$ 7,363,200
Operations and Maintenance Fund	1,523,823	1,518,400	1,476,800	1,456,000
Bond and Interest Fund	675,168	680,108	679,068	611,364
Audit Fund	76,093	73,840	71,760	69,680
Social Security Fund	243,889	238,160	234,000	216,919
Liability, Protection and Settlement Fund	593,140	578,240	568,880	561,600
Total taxes extended	\$ 11,154,926	\$ 10,836,748	\$ 10,570,508	\$ 10,278,763

Data Source

County tax records

<b>2017 Levy</b>	<b>2016 Levy</b>	<b>2015 Levy</b>	<b>2014 Levy</b>	<b>2013 Levy</b>	<b>2012 Levy</b>
<u>\$ 1,721,823,048</u>	<u>\$ 1,442,272,976</u>	<u>\$ 1,393,851,949</u>	<u>\$ 1,434,851,128</u>	<u>\$ 1,538,198,334</u>	<u>\$ 1,640,896,561</u>
0.4168	0.4860	0.4999	0.4711	0.4226	0.3866
0.0815	0.0926	0.1000	0.1000	0.1000	0.1000
0.0354	0.0448	0.0463	0.0134	0.0413	0.0273
0.0317	0.0370	0.0373	0.0713	0.0321	0.0263
0.0130	0.0150	0.0149	0.0145	0.0115	0.0105
<u>0.0039</u>	<u>0.0046</u>	<u>0.0048</u>	<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>
<u>0.5823</u>	<u>0.6800</u>	<u>0.7032</u>	<u>0.6753</u>	<u>0.6125</u>	<u>0.5557</u>
\$ 7,187,938	\$ 7,010,249	\$ 6,914,220	\$ 6,683,975	\$ 6,508,088	\$ 6,349,456
1,404,000	1,335,186	1,381,307	1,434,851	1,538,198	1,640,897
609,076	645,502	644,592	642,824	634,974	447,486
67,600	66,760	66,904	71,743	76,910	82,045
223,600	215,684	206,290	198,356	190,727	183,391
<u>546,000</u>	<u>534,075</u>	<u>515,725</u>	<u>581,644</u>	<u>480,073</u>	<u>419,809</u>
<u>\$ 10,038,214</u>	<u>\$ 9,807,456</u>	<u>\$ 9,729,038</u>	<u>\$ 9,613,393</u>	<u>\$ 9,428,970</u>	<u>\$ 9,123,084</u>

# Morton College, Community College District No. 527

## Debt Capacity (Unaudited)

### Ratios of Outstanding Debt by Type

#### Last Ten Fiscal Years

Fiscal Year		General Obligation Bonds	Unamortized Bond Premium	Notes From Direct Borrowings and Direct Placements	Total Outstanding Debt	District 527 Assessed Taxable Property Value
2022	\$	7,760,000	\$ 938,040	\$ 132,710	\$ 8,830,750	\$ 1,951,118,436
2021		8,055,000	972,489	176,510	9,203,999	2,132,706,707
2020		8,335,000	1,005,262	208,238	9,548,500	1,660,547,053
2019		8,335,000	1,036,438	217,738	9,589,176	1,660,547,053
2018		2,995,000	267,578	37,438	3,300,016	1,721,823,048
2017		3,455,000	314,910	93,475	3,863,385	1,442,272,976
2016		3,895,000	364,264	131,463	4,390,727	1,393,851,949
2015		4,315,000	411,669	172,376	4,899,045	1,434,851,128
2014		4,745,000	-	173,275	4,918,275	1,538,198,334
2013		5,580,000	-	23,996	5,603,996	1,640,896,561

\*Estimated figures used for 2013 through 2022

N/A - Personal income not available for 2013 through 2022

#### Data Source

College records and Bureau of Economic Analysis

<b>Percentage of Total Debt to Actual Taxable Property Value</b>	<b>Population*</b>	<b>Total Debt Per Capita</b>	<b>Percentage of Personal Income</b>
0.45%	157,067	56.22	N/A
0.43%	157,067	58.60	N/A
0.58%	157,067	60.79	N/A
0.58%	157,067	61.05	N/A
0.19%	157,067	21.01	N/A
0.27%	157,067	24.60	N/A
0.32%	157,067	27.95	N/A
0.34%	157,067	31.19	N/A
0.32%	157,067	31.31	N/A
0.34%	157,067	35.68	N/A

**Morton College, Community College District No. 527**  
**Debt Capacity (Unaudited)**  
**Ratios 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 Bonded Debt</b>	<b>Amounts Available In Debt Service Fund</b>	<b>Total Net Outstanding Bond Debt</b>
2022	\$ 7,760,000	\$ 938,040	\$ 8,698,040	\$ 100,144	\$ 8,597,896
2021	8,055,000	972,489	9,027,489	409,090	8,618,399
2020	8,335,000	1,005,262	9,340,262	1,477,289	7,862,973
2019	8,335,000	1,036,438	9,371,438	2,016,134	7,355,304
2018	2,995,000	267,578	3,262,578	938,618	2,323,960
2017	3,455,000	314,910	3,769,910	966,420	2,803,490
2016	3,895,000	364,264	4,259,264	1,011,459	3,247,805
2015	4,315,000	411,669	4,726,669	1,154,821	3,571,848
2014	4,745,000	-	4,745,000	1,162,982	3,582,018
2013	5,580,000	-	5,580,000	1,108,691	4,471,309

\*Estimated figures used for 2013 through 2022.

Data Source

College records and Bureau of Economic Analysis

<b>District 527 Assessed Taxable Property Value</b>	<b>Percentage of Net Outstanding Bonded Debt to Actual Taxable Property Value</b>	<b>Population*</b>	<b>Total Net Outstanding Bonded Debt Per Capita</b>
\$ 1,951,118,436	0.44%	157,067	54.7
2,132,706,707	0.40%	157,067	54.9
1,640,547,923	0.48%	157,067	50.1
1,660,547,053	0.44%	157,067	46.8
1,721,823,048	0.13%	157,067	14.8
1,442,272,976	0.19%	157,067	17.8
1,393,851,949	0.23%	157,067	20.7
1,434,851,128	0.25%	157,067	22.7
1,538,198,334	0.23%	157,067	22.8
1,640,896,561	0.27%	157,067	28.5

**Morton College, Community College District No. 527**  
**Debt Capacity (Unaudited)**  
**Direct and Overlapping General Obligation Bonded Debt\***  
**June 30, 2022**

Name	Outstanding Bonds	Applicable to District	
		Percentage	Amount
Morton Community College District No. 527	7,760,000	100.00%	\$ 7,760,000
Cook County	2,425,146,750	1.21%	29,368,527
Cook County Forest Preserve	119,775,000	1.21%	1,450,475
Metropolitan Water Reclamation District	2,759,628,416 (1)	1.23%	33,998,622
Municipalities			
City of Berwyn	177,735,000	100.00%	177,735,000
Town of Cicero	35,800,000 (4)	100.00%	35,800,000
Village of Forest View	13,235,000	41.59%	5,504,172
Village of Lyons	2,955,000 (3)(5)	95.72%	2,828,615
Village of McCook	28,745,000 (3)(4)	26.17%	7,523,716
Village of Stickney	4,830,000	100.00%	4,830,000
Park Districts			
Berwyn Park District	2,025,000	100.00%	2,025,000
Central Stickney Park District	680,000	1.89%	12,859
Clyde Park District	1,550,000	100.00%	1,550,000
McCook Park District	520,000	26.39%	137,249
North Berwyn Park District	257,420 (3)	100.00%	257,420
Library District			
McCook Public Library District	- (3)	26.39%	-
Stickney Forest View Public Library District	655,000	54.71%	358,377
School Districts			
School District #99	53,070,000 (3)	100.00%	53,070,000
School District #100	23,175,000	100.00%	23,175,000
School District #103	5,140,855 (2)	71.38%	3,669,491
School District #104	19,240,000	3.38%	649,735
High School District #201	52,996,655 (2)	100.00%	52,996,655
Total Direct and Overlapping General Obligation Bonded Debt			<u><u>\$ 444,700,912</u></u>

\*2020 Equalized Assessed Values were used for this statement.  
Outstanding bonds are as of June 30, 2022.

- (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. Excludes self-supporting bonds.
- (4) Includes TIF bonds
- (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**

<b>Fiscal Year</b>	<b>Assessed Valuation Amount</b>	<b>Legal Debt Limit Rate</b>	<b>Legal Debt Limit</b>	<b>Amount Applicable to Debt Limit</b>	<b>Legal Debt Margin</b>	<b>Applicable Debt as Percentage of Debt Limit</b>
2022	\$ 1,951,118,436	2.875%	\$ 56,094,655	\$ 8,698,040	\$ 47,396,615	15.51%
2021	2,132,706,707	2.875%	61,315,318	9,027,489	52,287,829	14.72%
2020	1,640,547,923	2.875%	47,165,753	9,340,262	37,825,491	19.80%
2019	1,660,547,053	2.875%	47,740,728	9,371,438	38,369,290	19.63%
2018	1,721,823,048	2.875%	49,502,413	3,262,578	46,239,835	6.59%
2017	1,442,272,976	2.875%	41,465,348	3,769,910	37,695,438	9.09%
2016	1,393,851,949	2.875%	40,073,244	4,259,264	35,813,980	10.63%
2015	1,434,851,128	2.875%	41,251,970	4,726,669	36,525,301	11.46%
2014	1,538,198,334	2.875%	44,223,202	4,745,000	39,478,202	10.73%
2013	1,640,896,561	2.875%	47,175,776	5,580,000	41,595,776	11.83%

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>
2022	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A
2017	N/A	N/A	N/A	N/A
2016	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A
2013	N/A	N/A	N/A	N/A

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>2022</u></b>					
MacNeal Hospital & Health Services	Berwyn	2,000	(1)	1	3.06%
Amazon	Cicero	1,100	(4)	2	1.68%
Breakthru Beverage Illinois (formerly Wirtz Beverage Illinois)	Cicero	1,000	(1)	3	1.53%
High School District 201	Berwyn, Cicero	890	(1)	4	1.36%
Sabert (LBP Manufacturing)	Cicero	600	(2)	5	0.92%
Hawthorne Race Course	Cicero	500	(3)	6	0.77%
Morton College	Cicero	400	(2)	7	0.61%
USF Holland, Inc.	McCook	340	(1)	8	0.52%
Walmart Supercenter	Cicero	335	(2)	9	0.51%
Turano Bakery	Berwyn	320	(3)	10	0.49%
Freeman Expositions, Inc.	McCook	300	(2)	11	0.46%
Saporito Finishing Co.	Cicero	250	(3)	12	0.38%
Total		<u>8,035</u>			<u>12.30%</u>
<b><u>2013</u></b>					
MacNeal Hospital & Health Services	Berwyn	2,200	(5)	1	3.30%
High School District 201	McCook	754	(5)	2	1.13%
USF Holland, Inc.	Cicero	500	(5)	3	0.75%
Morton College	McCook	409	(5)	4	0.61%
Terrace Paper Co., Inc.	Cicero	400	(5)	5	0.60%
Meade Electric Co.	Cicero	400	(5)	6	0.60%
A&R Janitorial Services, Inc.	Berwyn	350	(5)	7	0.52%
Turano Bakery	McCook	300	(5)	8	0.45%
Freeman Expositions, Inc.	Cicero	300	(5)	9	0.45%
Fontanini Italian Meats	McCook	270	(5)	10	0.40%
Brad Foote Gear Works, Inc.	McCook	250	(5)	11	0.37%
Groot Industries, Inc.	McCook	250	(5)	12	0.37%
Saporito Finishing Co.	McCook	250	(5)	13	0.37%
Tru-Vue, Inc.	Cicero	250	(5)	14	0.37%
World Marketing - Chicago	Chicago	250	(5)	15	0.37%
		<u>7,133</u>			<u>10.70%</u>

\* Calculating applicable percentages to the Illinois Department of Employment Security Reports the estimated number of persons employed in the District in 2021 is 65,312 and 66,671 in 2013.

**Data Source**

- (1) Village Records / School District Records
- (2) Employer Website
- (3) A to Z Database.com - Business Edition
- (4) Phone Contact with Employer
- (5) 2013 Annual Financial Reports

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

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Faculty				
Full time	70	78	74	63
Full time overload	-	-	-	-
Full time summer	-	-	-	-
	<u>70</u>	<u>78</u>	<u>74</u>	<u>63</u>
Part time	115	74	100	124
	<u>115</u>	<u>74</u>	<u>100</u>	<u>124</u>
Total Faculty FTE	<u>185</u>	<u>152</u>	<u>174</u>	<u>187</u>
Teaching	185	152	174	187
Non-teaching	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Faculty FTE	<u>185</u>	<u>152</u>	<u>174</u>	<u>187</u>
Library, counselors and others				
Full time	5	5	6	4
Summer	-	-	-	-
Part time	2	2	4	3
	<u>2</u>	<u>2</u>	<u>4</u>	<u>3</u>
Total Library, counselors and others	<u>7</u>	<u>7</u>	<u>10</u>	<u>7</u>
Library	-	-	-	-
Counselors	-	-	-	-
Others	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total library, counselors and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrators	<u>28</u>	<u>29</u>	<u>31</u>	<u>27</u>
Classified employees	<u>122</u>	<u>96</u>	<u>127</u>	<u>134</u>
Total FTE employees	342	284	342	355
Student employee (1)	<u>3</u>	<u>7</u>	<u>10</u>	<u>13</u>
Total FTE employees	<u>345</u>	<u>291</u>	<u>352</u>	<u>368</u>

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

Data Source

College records

2018	2017	2016	2015	2014	2013
56	53	55	56	54	51
-	-	-	-	-	-
-	-	-	-	-	-
56	53	55	56	54	51
179	171	171	187	190	192
235	224	226	243	244	243
235	224	226	243	243	243
-	-	-	-	-	-
235	224	226	243	243	243
4	-	3	3	3	3
-	-	-	-	-	-
4	5	4	3	3	4
8	5	7	6	6	7
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23	26	30	34	31	29
121	121	121	113	114	112
387	376	384	396	394	391
14	7	15	11	16	18
401	383	399	407	410	409

# Morton College, Community College District No. 527

## Operating Information (Unaudited)

### Capital Assets Statistics

#### Last Ten Fiscal Years

	2022	2021	2020	2019
Capital asset type				
Land and improvements	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
Building and building improvements	46,684,171	47,839,684	40,347,711	36,016,067
Furniture, fixtures and equipment	9,097,157	8,959,534	8,735,122	8,437,776
Construction in progress	3,254,764	481,596	3,637,850	697,860
Total capital assets	61,636,340	59,881,062	55,320,931	47,751,951
Less accumulated depreciation				
Building and building improvements	(24,130,412)	(22,026,710)	(20,299,125)	(18,256,495)
Furniture, fixtures and equipment	(8,176,027)	(7,492,111)	(6,851,338)	(6,198,938)
Total accumulated depreciation	(32,306,439)	(29,518,821)	(27,150,463)	(24,455,433)
Total net capital assets	\$ 29,329,901	\$ 30,362,241	\$ 28,170,468	\$ 23,296,518
Other information				
Capital additions	\$ 3,755,278	\$ 4,560,131	\$ 7,568,980	\$ 1,523,731
Depreciation expense	\$ 2,787,618	\$ 2,368,358	\$ 2,695,030	\$ 2,094,445

Data Source

College records

2018	2017	2016	2015	2014	2013
\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
35,441,975	35,510,495	30,648,155	30,355,520	30,083,273	24,237,896
7,855,997	7,725,949	7,534,528	7,296,085	7,078,802	6,634,673
165,000	-	4,602,737	807,330	-	1,290,305
<u>46,063,220</u>	<u>45,836,692</u>	<u>45,385,668</u>	<u>41,059,183</u>	<u>39,762,323</u>	<u>34,763,122</u>
(16,745,295)	(15,372,978)	(14,118,355)	(12,606,188)	(11,350,048)	(10,127,758)
<u>(5,615,693)</u>	<u>(4,911,611)</u>	<u>(4,295,895)</u>	<u>(3,740,020)</u>	<u>(3,198,741)</u>	<u>(2,659,434)</u>
<u>(22,360,988)</u>	<u>(20,284,589)</u>	<u>(18,414,250)</u>	<u>(16,346,208)</u>	<u>(14,548,789)</u>	<u>(12,787,192)</u>
<u>\$ 23,702,232</u>	<u>\$ 25,552,103</u>	<u>\$ 26,971,418</u>	<u>\$ 24,712,975</u>	<u>\$ 25,213,534</u>	<u>\$ 21,975,930</u>
<u>\$ 226,528</u>	<u>\$ 451,024</u>	<u>\$ 4,326,485</u>	<u>\$ 1,296,860</u>	<u>\$ 4,999,201</u>	<u>\$ 1,448,281</u>
<u>\$ 2,076,399</u>	<u>\$ 1,870,339</u>	<u>\$ 2,068,042</u>	<u>\$ 1,797,419</u>	<u>\$ 1,761,597</u>	<u>\$ 1,445,016</u>

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

## **Residency Policy**

**Year Ended June 30, 2022**

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.



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# **SPECIAL REPORT SECTION**

**COMPREHENSIVE  
ANNUAL FINANCING REPORT**

Fiscal Year End  
June 30, 2022-2021

## **Special Reports Section**

## **State Required Report Section**

# Morton College, Community College District No. 527

## All Funds Summary

### Uniform Financial Statement Number 1

Year Ended June 30, 2022

	Education Fund	Operations and Maintenance Fund	Operation and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Restricted Purposes Fund
Account balance at July 1, 2021	\$ 22,352,173	\$ 3,378,365	\$ 1,067,445	\$ -	\$ 3,870
Revenues					
Local tax revenue	7,334,904	1,402,182	-	-	-
ICCB grants	7,403,382	650,000	-	-	699,372
All other state revenue (including SURS and OPEB on-behalf)	2,097,537	2,020,824	-	-	10,420,732
Federal revenue	-	-	-	-	15,455,055
Student tuition and fees	10,125,867	65,714	-	-	-
All other revenue	103,836	(46,919)	-	9,089	2,010
Total revenues	27,065,526	4,091,801	-	9,089	26,577,169
Expenditures					
Instruction	10,462,739	-	-	-	7,260,672
Academic support	1,718,943	-	-	-	602,651
Student services	2,464,499	-	-	-	2,213,716
Public service/continuing education	407,775	-	-	-	523,473
Auxiliary services	1,661,671	-	-	-	140,993
Operation and maintenance of plant	6,064	2,590,634	3,256,240	-	797,538
Institutional support	4,990,994	-	12,341	-	4,570,879
Scholarships, student grants and waivers	2,284,846	-	-	-	10,459,234
Debt service	-	-	-	-	-
Depreciation	-	-	-	-	-
Total expenditures	23,997,531	2,590,634	3,268,581	-	26,569,156
Transfers in	-	-	3,500,000	-	-
Transfers out	3,500,000	-	-	-	-
Account balance at June 30, 2022	\$ 21,920,168	\$ 4,879,532	\$ 1,298,864	\$ 9,089	\$ 11,883

<b>Bond Retirement Fund</b>	<b>Audit Fund</b>	<b>Liability, Protection, and Settlement Fund</b>	<b>Total</b>	<b>Fiduciary Activity</b>	<b>Adjustments for GAAP</b>	<b>Total</b>
<u>\$ 129,090</u>	<u>\$ 135,884</u>	<u>\$ 174,332</u>	<u>\$ 27,241,159</u>	<u>\$ 498,335</u>	<u>\$ 828,520</u>	<u>\$ 28,568,014</u>
583,172	101,308	701,562	10,123,128	-	-	10,123,128
-	-	-	8,752,754	-	-	8,752,754
-	-	-	14,539,093	-	-	14,539,093
-	-	-	15,455,055	-	-	15,455,055
-	-	-	10,191,581	56,866	-	10,248,447
8	1	3	68,028	-	(13,239)	54,789
<u>583,180</u>	<u>101,309</u>	<u>701,565</u>	<u>59,129,639</u>	<u>56,866</u>	<u>(13,239)</u>	<u>59,173,266</u>
-	-	140,543	17,863,954	-	(2,600,538)	15,263,416
-	-	16,114	2,337,708	-	-	2,337,708
-	-	28,459	4,706,674	37,290	-	4,743,964
-	-	4,753	936,001	-	-	936,001
-	-	21,823	1,824,487	-	-	1,824,487
-	-	169,620	6,820,096	-	(730,223)	6,089,873
-	91,600	569,570	10,235,384	-	-	10,235,384
-	-	-	12,744,080	7,791	-	12,751,871
612,126	-	-	612,126	-	(295,001)	317,125
-	-	-	-	-	2,787,618	2,787,618
<u>612,126</u>	<u>91,600</u>	<u>950,882</u>	<u>58,080,510</u>	<u>45,081</u>	<u>(838,144)</u>	<u>57,287,447</u>
-	-	-	3,500,000	-	-	3,500,000
-	-	-	3,500,000	-	-	3,500,000
<u>\$ 100,144</u>	<u>\$ 145,593</u>	<u>\$ (74,985)</u>	<u>\$ 28,290,288</u>	<u>\$ 510,120</u>	<u>\$ 1,653,425</u>	<u>\$ 30,453,833</u>

# Morton College, Community College District No. 527

## Summary of Capital Assets and Debt Uniform Financial Statement Number 2 Year Ended June 30, 2022

	Capital Asset/Debt July 1, 2021	Additions	Disposals	Transfers	Capital Asset/Debt June 30, 2022
Capital asset type					
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ -	\$ 2,600,248
Building and building improvements	47,839,684	730,224	-	114,263	48,684,171
Furniture, fixtures and equipment	8,959,534	137,623	-	-	9,097,157
Construction in progress	481,596	2,887,431	-	(114,263)	3,254,764
Total capital assets	59,881,062	3,755,278	-	-	63,636,340
Less accumulated depreciation	(29,518,821)	(2,787,618)	-	-	(32,306,439)
Total net capital assets	<u>\$ 30,362,241</u>	<u>\$ 967,660</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,329,901</u>
Debt					
Bonds payable	\$ 9,027,489	\$ -	\$ (329,449)	\$ -	\$ 8,698,040
Other	14,887,149	1,828,509	(1,649,100)	-	15,066,558
Total debt	<u>\$ 23,914,638</u>	<u>\$ 1,828,509</u>	<u>\$ (1,978,549)</u>	<u>\$ -</u>	<u>\$ 23,764,598</u>

# Morton College, Community College District No. 527

## Operating Funds Revenues and Expenditures

### Uniform Financial Statement Number 3

Year Ended June 30, 2022

	Education Fund	Operation and Maintenance Fund	Total Operating Funds
Operating revenues, by source			
Local government			
Taxes	\$ 7,334,904	\$ 1,402,182	\$ 8,737,086
State government			
ICCB credit hour grants	2,472,630	-	2,472,630
ICCB equalization grants	4,757,670	650,000	5,407,670
ICCB CTE formula	173,082	-	173,082
Corporate personal property replacement taxes	2,020,824	2,020,824	4,041,648
On-behalf payments for community college health insurance program	76,713	-	76,713
Total state government	<u>9,500,919</u>	<u>2,670,824</u>	<u>12,171,743</u>
Student tuition and fees			
Tuition	8,434,761	-	8,434,761
Fees	1,691,106	65,714	1,756,820
Total student tuition and fees	<u>10,125,867</u>	<u>65,714</u>	<u>10,191,581</u>
Other sources			
Sales and service fees	3,182	-	3,182
Facilities rental	-	16,000	16,000
Investment revenue	59,302	(2,216)	57,086
Other sources	41,352	(60,703)	(19,351)
Total other sources	<u>103,836</u>	<u>(46,919)</u>	<u>56,917</u>
 Total revenue	 27,065,526	 4,091,801	 31,157,327
Less nonoperating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
 Adjusted revenue	 <u>\$ 27,065,526</u>	 <u>\$ 4,091,801</u>	 <u>\$ 31,157,327</u>

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

(Cont.)

# Morton College, Community College District No. 527

## Operating Funds Revenues and Expenditures

### Uniform Financial Statement Number 3

Year Ended June 30, 2022

	Education Fund	Operation and Maintenance Fund	Total Operating Funds
Operating expenditures			
By program			
Instruction	\$ 10,462,739	\$ -	\$ 10,462,739
Academic support	1,718,943	-	1,718,943
Student services	2,464,499	-	2,464,499
Public service/continuing education	407,775	-	407,775
Auxiliary services	1,661,671	-	1,661,671
Operation and maintenance of plant	6,064	2,590,634	2,596,698
Institutional support	4,990,994	-	4,990,994
Scholarships, student grants and waivers	2,284,846	-	2,284,846
Total operating expenditures, by program	<u>23,997,531</u>	<u>2,590,634</u>	<u>26,588,165</u>
Total operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>23,997,531</u>	<u>2,590,634</u>	<u>26,588,165</u>
By object			
Salaries	15,055,664	1,299,329	16,354,993
Employee benefits	1,762,040	144,242	1,906,282
Contractual services	2,581,910	390,430	2,972,340
General materials and supplies	1,579,309	97,817	1,677,126
Conference and meeting expenses	482,650	4,112	486,762
Fixed charges	94,995	-	94,995
Utilities	-	654,704	654,704
Capital outlay	35,115	-	35,115
Student grants and scholarships	2,231,914	-	2,231,914
Other	173,934	-	173,934
Total operating expenditures, by object	<u>23,997,531</u>	<u>2,590,634</u>	<u>26,588,165</u>
Less operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>\$ 23,997,531</u>	<u>\$ 2,590,634</u>	<u>\$ 26,588,165</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, 2022**

Restricted purposes fund revenues, by source

Local government	
Other	\$ 2,010
State government	
ICCB adult education	699,372
SURS - On Behalf	10,089,913
Other state revenue	330,819
Total state government	<u>11,120,104</u>
Federal government	
Department of Education	<u>15,455,055</u>
Total restricted purposes fund revenues, by source	<u>\$ 26,577,169</u>

Restricted purposes fund expenditures, by program

Instruction	\$ 7,260,672
Academic support	602,651
Student services	2,213,716
Public service/continuing education	523,473
Auxiliary services	140,994
Operation and maintenance of plant	797,537
Institutional support	4,570,879
Scholarships, student grants and waivers	<u>10,459,234</u>
Total restricted purposes fund expenditures, by program	<u>\$ 26,569,156</u>

Restricted purposes fund expenditures, by object

Salaries	\$ 1,776,910
Employee benefits	10,253,262
Contractual services	963,472
General materials and supplies	1,864,461
Conference and meeting expenses	38,326
Fixed charges	137,895
Capital outlay	1,022,379
Student grants and scholarships	<u>10,512,451</u>
Total restricted purposes fund expenditures, by object	<u>\$ 26,569,156</u>

# Morton College, Community College District No. 527

## Current Funds – Expenditure by Activity

### Uniform Financial Statements Number 5

Year Ended June 30, 2022

Instruction	
Instruction programs	\$ 10,462,739
Other	7,401,215
Total instruction	<u>17,863,954</u>
Academic support	
Library center	656,966
Instructional materials center	149,076
Other	1,531,666
Total academic support	<u>2,337,708</u>
Student services support	
Admissions and records	556,906
Counseling and career services	999,204
Financial aid administration	437,511
Other student services support	2,713,053
Total student services and support	<u>4,706,674</u>
Public service/continuing education	
Community education	169,316
Community services	232,327
Other	534,358
Total public service/continuing education	<u>936,001</u>
Auxiliary services	<u>1,824,487</u>
Operation and maintenance	
Maintenance	535,593
Custodial services	566,780
Grounds	103,720
Campus security	662,055
Plant utilities	654,704
Administration	1,041,004
Total operation and maintenance	<u>3,563,856</u>
Institutional support	
Executive management	888,870
Fiscal operations	567,443
Community relations	1,225,932
Administration support services	370,179
Board of Trustees	71,732
General institutional	1,247,570
Administrative data processing	1,269,178
Other	4,582,139
Total institutional support	<u>10,223,043</u>
Scholarship, student grants and waivers	<u>12,744,080</u>
Total current funds expenditures	<u>\$ 54,199,803</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 2021 Certification of Chargeback Reimbursement**  
**Year Ended June 30, 2022**

All fiscal year 2022 noncapital audited operating expenditures  
from the following funds

Education Fund	\$ 23,962,453
Operations and Maintenance Fund	2,590,635
Operations and Maintenance Fund (restricted)	484,582
Bond Retirement Fund	612,126
Restricted Purposes Fund	25,546,769
Audit Fund	91,600
Liability, Protection, and Settlement Fund	950,882
Total noncapital expenditures	<u>54,239,047</u>

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

2,296,126

Total costs included

\$ 56,535,173

Total certified semester credit hours

60,785

Per capita cost per semester credit hour

\$ 930.08

All fiscal year 2022 state and federal operation grants for  
noncapital expenses, except ICCB grants

\$ 8,965,977

Fiscal year 2022 state and federal grants per semester credit hour

147.50

District's average ICCB grant rate for fiscal year 2023

40.32

District's student tuition and fees per semester credit hour for  
fiscal year 2022

148

Chargeback reimbursement per semester credit hour

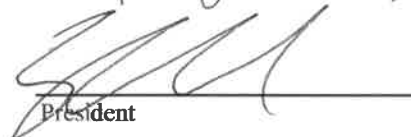
594

Approved:

  
Chief Financial Officer

1/10/23  
Date

Approved:

  
President

1.10.23  
Date

## **State Grant Compliance Section**

## Independent Auditor's Report

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

### Opinion

We have audited the accompanying financial statements of the State Adult Education and Family Literacy Grant Program (State Basic and Performance) (Grant Programs) of Morton College, Community College District No. 527 (College) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Grant Program, as of June 30, 2022, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), and the guidelines of the Illinois Community College Board's *Fiscal Management Manual*. Our responsibilities under those standards and guidelines are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the guidelines of the Illinois Community College Board's *Fiscal Management Manual* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the guidelines of the Illinois Community College Board's *Fiscal Management Manual*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Emphasis of Matter***

As described in Note 1, the grant program 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, 2022, or 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the grant program financial statements of the College. The ICCB Compliance Statement for the Adult Education and Family Literacy Grant Program – Expenditure Amounts and Percentages for ICCB Grant Funds Only is presented for purposes of additional analysis and is not a required part of the grant program financial statements.

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

The ICCB Compliance Statement for the Adult Education and Family Literacy Grant Program – Expenditure Amounts and Percentages for ICCB Grant Funds Only is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the grant program 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 grant program financial statements or to the grant program financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the ICCB Compliance Statement for the Adult Education and Family Literacy Grant Program – Expenditure Amounts and Percentages for ICCB Grant Funds Only is fairly stated, in all material respects, in relation to the grant program financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated January 17, 2023, on our consideration of the College's internal control over financial reporting of the grant programs 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 College's internal control over financial reporting and compliance.

**FORVIS, LLP**

Oakbrook Terrace, Illinois  
January 17, 2023

**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, 2022, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, and have issued our report thereon, dated January 17, 2023. 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, 2022, 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.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the grant program 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 over the Grant Programs. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over 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.

### ***Report on Compliance and Other Matters***

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

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control 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.

**FORVIS, LLP**

Oakbrook Terrace, Illinois  
January 17, 2023

**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, 2022

	State Basic	Performance	Total (Memorandum Only)
<b>Assets</b>			
Receivables	\$ -	\$ -	\$ -
<b>Liabilities and Program Balance</b>			
<b>Liabilities</b>			
Due to other funds	\$ -	\$ -	\$ -
<b>Program Balance</b>	-	-	-
	\$ -	\$ -	\$ -

**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, 2022**

	<u>State Basic</u>	<u>Performance</u>	<u>Total (Memorandum Only)</u>
<b>Revenues</b>			
Illinois Community College Board Grant	\$ 499,002	\$ 154,380	\$ 653,382
<b>Expenditures</b>			
Instructional and student services			
Instruction	345,804	7,656	353,460
Social work services	-	-	-
Guidance services	13,480	33,173	46,653
Assessment and testing	24,075	17,833	41,908
Literacy services	17,285	-	17,285
Total instructional and student services	<u>400,644</u>	<u>58,662</u>	<u>459,306</u>
Program support			
Improvement of instructional service	27,484	9,477	36,961
General administration	20,722	10,996	31,718
Data and informational service	16,415	-	16,415
Workforce coordination	33,737	75,245	108,982
Total program support	<u>98,358</u>	<u>95,718</u>	<u>194,076</u>
Total expenditures	<u>499,002</u>	<u>154,380</u>	<u>653,382</u>
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Program Balance</b>			
Beginning balance - July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance - June 30, 2022	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Morton College, Community College District No. 527**  
**ICCB Compliance Statement for the**  
**Adult and Family Literacy Grant Program**  
**Expenditure Amounts and Percentages for ICCB Grant Funds Only**  
**Year Ended June 30, 2022**

<b>State Basic</b>	<b>Audited Expenditure Amount</b>	<b>Actual Expenditure Percentage</b>
Instruction (45% minimum required)	\$ 345,804	69%
General administration (15% maximum allowed)	20,722	4%

**Morton College, Community College District No. 527**  
**Notes to Grant Program Financial Statements**  
**June 30, 2022**

**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 present 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, 2022. Amounts received from ICCB are recognized as revenues when the corresponding expenditures are incurred.

Funds obligated for goods and services by June 30, 2022, and paid for by August 31, 2022, are recorded as unearned revenue. Payments of prior year's encumbrances for goods received prior to August 31, 2021, 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 each year, and establishes an allowance for doubtful accounts based on specific assessment of each account as necessary. There was no allowance as of June 30, 2022.

## **Credit Hour Data**



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

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

We have examined the accompanying Schedule of Credit Hour Data and Other Basis Upon Which Claims Were Filed (Schedule) of Morton College, Community College District No. 527 for the year ended June 30, 2022. Morton College, Community College District No. 527's management is responsible for the Schedule in accordance with the guidelines of the Illinois Community College's Board's *Fiscal Management Manual*. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual*, 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 the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the accompanying Schedule of Credit Hour Data and Other Basis Upon Which Claims Were Filed is presented in accordance with the provisions of the Illinois Community College Board's *Fiscal Management Manual* in all material respects.

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.

**FORVIS, LLP**

Oakbrook Terrace, Illinois  
January 17, 2023



# Morton College, Community College District No. 527

## Schedule of Credit Hour Data and Other Bases

### Upon Which Claims Were Filed

Year Ended June 30, 2022

Credit Hour Categories	Total Reimbursable Semester Credit Hours by Term			
	Summer Term		Fall Term	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Baccalaureate	4,223.0	-	18,661.0	-
Business occupational	171.0	-	1,448.0	-
Technical occupational	191.0	-	1,248.0	-
Health occupational	205.0	-	2,594.0	-
Remedial/developmental	240.0	-	1,992.0	-
Adult education	-	1,379.0	-	2,485.0
Total	5,030.0	1,379.0	25,943.0	2,485.0

Credit Hour Categories	Spring Term		Total All Terms	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Baccalaureate	16,581.0	-	39,465.0	-
Business occupational	1,313.0	-	2,932.0	-
Technical occupational	1,790.0	-	3,229.0	-
Health occupational	2,491.0	-	5,290.0	-
Remedial/developmental	1,240.0	-	3,472.0	-
Adult education	-	2,533.0	-	6,397.0
Total	23,415.0	2,533.0	54,388.0	6,397.0

	In-District (All terms)	
	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	47,414.5	4,917.5
Credit hours on chargeback or Contractual agreement	593.5	

	Dual Credit (All Terms)		Dual Enrollment (All Terms)	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	4,521.0	-	213.0	-
Equalized assessed valuation	1,951,118,436			

# Morton College, Community College District No. 527


## Schedule of Credit Hour Data and Other Bases

### Upon Which Claims Were Filed


Year Ended June 30, 2022

Credit Hour Categories	Correctional Semester Credit Hours			
	Summer	Fall	Spring	Total
	Correctional Hours	Correctional Hours	Correctional Hours	Correctional Hours
Baccalaureate	-	-	-	-
Business occupational	-	-	-	-
Technical occupational	-	-	-	-
Health occupational	-	-	-	-
Remedial/developmental	-	-	-	-
Adult education	-	-	-	-
Total	-	-	-	-

Approved:

  
Chief Financial Officer Date 1/10/23

Approved:

  
President Date 1-10-23

**Morton College, Community College District No. 527**  
**Reconciliation of Total Semester Credit Hours**  
**Year Ended June 30, 2022**

<b>Credit Hour Categories</b>	<b>Total Reimbursable Semester Credit Hours</b>		<b>Difference</b>
	<b>Total Reported in Audit Unrestricted Hours</b>	<b>Total Certified to ICCB Unrestricted Hours</b>	
Baccalaureate	39,465.0	39,465.0	-
Business occupational	2,932.0	2,932.0	-
Technical occupational	3,229.0	3,229.0	-
Health occupational	5,290.0	5,290.0	-
Remedial/developmental	3,472.0	3,472.0	-
Adult education	-	-	-
<b>Total</b>	<b>54,388.0</b>	<b>54,388.0</b>	<b>-</b>

<b>Credit Hour Categories</b>	<b>Total Reported in Audit Restricted Hours</b>	<b>Total Certified to ICCB Restricted Hours</b>	<b>Difference</b>
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education	6,397.0	6,397.0	-
<b>Total</b>	<b>6,397.0</b>	<b>6,397.0</b>	<b>-</b>

	<b>Total Reported in Audit Unrestricted Hours</b>	<b>Total Certified to ICCB Unrestricted Hours</b>	<b>Difference</b>
In-district credit hours	47,414.5	47,414.5	-
Dual credit hours	4,521.0	4,521.0	-
Dual enrollment hours	213.0	213.0	-

	<b>Total Reported in Audit Restricted Hours</b>	<b>Total Certified to ICCB Restricted Hours</b>	<b>Difference</b>
In-district credit hours	4,917.5	4,917.5	-
Dual credit hours	-	-	-
Dual enrollment hours	-	-	-

# Morton College, Community College District No. 527

## Reconciliation of Total Semester Credit Hours

Year Ended June 30, 2022

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

Credit Hour Categories	Total	Total	Difference
	Reported in Audit Restricted Hours	Certified to ICCB Restricted Hours	
Baccalaureate	39,465.0	39,465.0	-
Business occupational	2,932.0	2,932.0	-
Technical occupational	3,229.0	3,229.0	-
Health occupational	5,290.0	5,290.0	-
Remedial/developmental	3,472.0	3,472.0	-
Adult education	6,397.0	6,397.0	-
Total	60,785.0	60,785.0	-

# **Morton College**

## **Single Audit Reports**

**June 30, 2022**



# Morton College

June 30, 2022

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# Morton College

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>National Science Foundation</b>				
Passed through Chicago State University				
Louis Stokes STEM Pathway and Research Alliance (ILSPRA)	47.046	HRD-1911341	\$ -	\$ 4,210
<b>U.S. Department of Education</b>				
Direct Programs				
Student Financial Assistance Cluster				
Federal Pell Grant Program	84.063	n/a	-	5,524,464
Federal Pell Grant Program Administrative Allowance	84.063	n/a	-	7,310
Federal Work-Study Program	84.033	n/a	-	121,542
Federal Supplemental Education Opportunity Grant	84.007	n/a	-	155,709
Federal Direct Loans	84.268		-	226,403
Total Student Financial Assistance Cluster			-	6,035,428
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Student Portion	84.425E	n/a	-	4,431,116
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Institutional Portion	84.425F	n/a	-	2,609,557
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - MSI	84.425L	n/a	-	566,844
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Resilience and Expanded Postsecondary Opportunity	84.425P	P425P200122	-	289,189
Passed through the Illinois Community College Board				
COVID-19 Education Stabilization Fund - Governor's Emergency Education Relief Fund	84.425C	GEER-527	-	381,935
COVID-19 Education Stabilization Fund - Governor's Emergency Education Relief Fund Early Childhood	84.425C	GEER-527	-	30,528
Total Federal Assistance Listing #84.425			-	8,309,169
Passed through the Illinois Community College Board				
Adult Education - Federal - Administered Basic Grant Program	84.002A	V002A150013-52701	-	363,438
Adult Education - EL/Civics	84.002A	V002A150013-52701	-	25,042
Total Federal Assistance Listing #84.002A			-	388,480
Career and Technical Education - Carl Perkins Educational Act	84.048A	V048A150013- CTE527	-	358,720
Career and Technical Education - CTE Perkins Leadership	84.048	V048A210013	-	38,033
Career and Technical Education - Basic Grants to States	84.048	V048A210013	-	1,244
Total Federal Assistance Listing #84.048			-	397,997

# Morton College

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Passed through National Louis University Research and Development Cluster Higher Education Institutional Aid - Discretionary Research and Development Grant	84.031C	P031C160241	\$ -	\$ 7,890
Direct Program Higher Education Institutional Aid - MC- Success	84.031	P031A190100	-	309,535
Total Federal Assistance Listing #84.031			-	317,425
Total U.S. Department of Education			-	15,448,499
<b>U.S. Department of Agriculture</b>				
Passed through Illinois State Board of Education Child & Adult Care Food Program	10.558	14-016-5270-51	-	2,345
Total expenditures of federal awards			\$ -	\$ 15,455,054



**Morton College**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2022**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Morton College (College) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net assets or cash flows of the College.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3: Indirect Cost Rate**

The College has elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4: Other**

The federal loan program listed on the schedule of expenditures of federal awards are not directly administered by the College.



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

**Independent's Auditor's Report**

Board of Trustees  
Morton College  
Cicero, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Morton College (College), which comprise the College's statement of net position as of June 30, 2022, and the related statements of revenue, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon, dated January 17, 2023.

***Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

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

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

Board of Trustees  
Morton College

contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

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

**FORVIS, LLP**

Oakbrook Terrace, Illinois  
January 17, 2023



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

### **Independent Auditor's Report**

Board of Trustees  
Morton College  
Cicero, Illinois

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Morton College's (College) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2022. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Morton College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not

identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of Morton College as of and for the year ended June 30, 2022, and have issued our report thereon, dated January 17, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

**FORVIS, LLP**

Oakbrook Terrace, Illinois  
January 17, 2023

**Morton College**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2022**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified?      ☐ Yes      ☒ None reported

Material weakness(es) identified?      ☐ Yes      ☒ No

3. Noncompliance material to the financial statements noted?

☐ Yes      ☒ No

*Federal Awards*

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified?      ☐ Yes      ☒ None reported

Material weakness(es) identified?      ☐ Yes      ☒ No

5. Type of auditor’s report issued on compliance for major federal programs:

☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer

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

☐ Yes      ☒ No

# Morton College

## Schedule of Findings and Questioned Costs

### Year Ended June 30, 2022

7. Identification of major federal programs:

Federal Assistance Listing Number	Cluster/Program
	Student Financial Assistance Cluster
84.007	Federal Supplemental Educational Opportunity Grant Program
84.268	Federal Direct Student Loan Program
84.033	Federal Work-Study Program
84.063	Federal Pell Grant Program
	COVID-19 Education Stabilization Fund
84.425E	Higher Education Emergency Relief Fund - Student Portion
84.425F	Higher Education Emergency Relief Fund - Institutional Portion
84.425L	Higher Education Emergency Relief Fund - MSI
	Higher Education Emergency Relief Fund - Resilience and Expanded
84.425P	Postsecondary Opportunity
84.425C	Governor's Emergency Education Relief Fund
84.425C	Governor's Emergency Education Relief Fund Early Childhood

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

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

### Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

### Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.



**Morton College**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2022**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
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No matters are reportable.



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Board of Trustees and Management  
Morton College  
Cicero, Illinois

As part of our audits of the financial statements and compliance of Morton College (College) as of and for the year ended June 30, 2022, we wish to communicate the following to you.

## AUDIT SCOPE AND RESULTS

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

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

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

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

## **Qualitative Aspects of Significant Accounting Policies and Practices**

### ***Significant Accounting Policies***

The College's significant accounting policies are described in Note 1 of the audited financial statements.

### ***GASB 87, Leases, (GASB 87)***

Effective July 1, 2021, the College adopted GASB 87, *Leases*. GASB 87 creates one model for recognizing leases for both lessees and lessors. Substantially all leases are recognized on the lessees' statement of net position. In the activity statement, lessees no longer report rent expense for the previously classified

operating leases but instead report interest expense on the liability and amortization expense related to the asset. Lessors recognize a lease receivable and corresponding deferred inflow of resources. Interest income associated with the receivable are recognized using the effective interest method.

### ***Alternative Accounting Treatments***

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

- No matters are reportable

### ***Management Judgments and Accounting Estimates***

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

- Allowance for uncollectable accounts
- Depreciation of capital assets

### ***Significant Unusual Transactions***

Significant unusual transactions represent significant transactions that are outside the normal course of business for the entity or that otherwise appear to be unusual due to their timing, size, or nature. We have identified the following transactions that we consider to be significant and unusual.

- No matters are reportable

### ***Financial Statement Disclosures***

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

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

### ***Audit Adjustments***

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments which, in its judgment, are required to prevent the financial statements from being materially misstated. A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework. Some adjustments proposed were not recorded because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

#### ***Proposed Audit Adjustments Recorded***

- No matters reportable

*Proposed Audit Adjustments Not Recorded*

- Attached is a summary of uncorrected misstatements we aggregated during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole
- We would like to call your attention to the fact that although these uncorrected misstatements, individually and in the aggregate, were deemed to be immaterial to the current year financial statements, it is possible that the impact these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstate

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

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

- No matters reportable

**Other Material Communications**

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

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

**OTHER MATTERS**

**Financial Sustainability Services**

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

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

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

## **Meeting the Increasing Challenges of Cybersecurity**

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

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

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

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

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

## **New Pronouncements**

### **GASB Statement No. 92, *Omnibus 2020 (GASB 92)***

GASB 92 addresses practice issues that have been identified during implementation and application of certain GASB statements. The statement addresses a variety of topics including issues related to leases, intra-entity transfers, fiduciary activities, and fair value disclosures.

GASB 92 is effective for reporting periods based on individual topics discussed therein. Earlier application is encouraged and is permitted by individual topic to the extent that all requirements associated with an individual topic are implemented simultaneously.

### **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (GASB 96)***

GASB 96 provides guidance on governments that are utilizing more cloud-based solutions for their information technology (IT) needs, and paying for the use of third-parties' IT software on a subscription basis. The accounting and financial reporting for what GASB refers to as subscription-based information technology arrangements (SBITAs) has been inconsistent because of a lack of authoritative guidance. The standard is effective for reporting periods after June 15, 2022, and all reporting periods thereafter, with early implementation encouraged. The statement would be applied retroactively, using the facts and circumstances that exist at the beginning of the fiscal year of implementation. Due to the COVID-19 pandemic, the effective date was delayed one year from that originally proposed.

### **GASB Statement No. 99, *Omnibus 2022 (GASB 99)***

GASB 99 addresses practice issues that have been identified during implementation and application of certain GASB statements. The statement addresses a variety of topics including issues related to derivative investments, leases, subscription-based information technology arrangements, extension of the period that

LIBOR is considered appropriate and other accounting and reporting matters. GASB 99 is effective for reporting periods based on individual topics discussed therein.

**GASB Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100)**

GASB 100, *Accounting Changes and Error Corrections*, updates accounting and financial reporting requirements for accounting changes and error corrections to address current diversity in practice by amending GASB Statement No. 62. It defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. The standard clarifies that a change to or within the financial reporting entity results from: the addition or removal of a fund that results from movement of continuing operations within the primary government, including its blended component units; change in fund presentation as major or nonmajor; generally, the addition or removal of a component unit to or from the financial reporting entity; or a change in the presentation (blended or discretely presented) of a component unit. For each type of accounting change and error correction, the standard addresses accounting and reporting requirements, display, including display in the financial statements, note disclosures, and impact on required supplementary information (RSI) and supplementary information (SI). The standard is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**GASB Statement No. 101, *Compensated Absences* (GASB 101)**

GASB 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences under a unified model. It defines compensated absences and requires that liabilities be recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled. A liability for compensated absences should be accounted for and reported on a basis consistent with governmental fund accounting principles for financial statements prepared using the current financial resources measurement focus. GASB 101 also amends the disclosure requirements related to compensated absences. The standard is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter, with early application encouraged.

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

**FORVIS, LLP**

Oakbrook Terrace, Illinois  
January 17, 2023

*Representation of:*

Morton College  
3801 South Central Avenue  
Cicero, IL 60804

*Provided to:*

**FORVIS, LLP**

Certified Public Accountants  
1901 S. Meyers Road, Suite 500  
Oakbrook Terrace, IL 60181

The undersigned ("We") are providing this letter in connection with FORVIS' audits of our financial statements as of and for the years ended June 30, 2022 and 2021 and your audit of our compliance with requirements applicable to each of our major federal awards programs as of and for the year ended June 30, 2022.

Our representations are current and effective as of the date of FORVIS' report: January 17, 2023.

Our engagement with FORVIS is based on our contract for services dated: March 24, 2022.

### **Our Responsibility and Consideration of Material Matters**

We confirm that we are responsible for the fair presentation of the financial statements subject to FORVIS' report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

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

### **Confirmation of Matters Specific to the Subject Matter of FORVIS' Report**

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

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

acknowledge that we are responsible for the fair presentation of the financial statements and related notes.

4. We have everything we need to keep our books and records.
5. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. All minutes of meetings of the governing body held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the governing body, if applicable, and maintained as part of our records.
  - e. All significant contracts and grants.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
  - a. Misappropriation of assets.
  - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, or net position.
8. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
9. We have no knowledge of any known or suspected fraudulent financial reporting or misappropriation of assets involving:
  - a. Management or employees who have significant roles in internal control, or
  - b. Others, where activities of others could have a material effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, customers, regulators, suppliers, or others.
11. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.
12. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware. In addition, we have disclosed to you all related-party transactions of which we are aware.



Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

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

13. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
14. We are not aware of any side agreements or other arrangements (either written or oral) that are in place.
15. Except as reflected in the financial statements, there are no:
  - a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.
  - b. Material transactions omitted or improperly recorded in the financial records.
  - c. Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
  - d. Events occurring subsequent to the statement of net position date through the date of this letter requiring adjustment or disclosure in the financial statements.
  - e. Agreements to purchase assets previously sold.
  - f. Restrictions on cash balances or compensating balance agreements.
  - g. Guarantees, whether written or oral, under which the entity is contingently liable.
  - h. Known or suspected asset retirement obligations.
16. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
17. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act* nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
18. We are not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. We have not sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.
19. Adequate provisions and allowances have been accrued for any material losses from:
  - a. Uncollectible receivables.
  - b. Reducing obsolete or excess inventories to estimated net realizable value.

- c. Sales commitments, including those unable to be fulfilled.
  - d. Purchase commitments in excess of normal requirements or above prevailing market prices.
20. Except as disclosed in the financial statements, the entity has:
- a. Satisfactory title to all recorded assets, and they are not subject to any liens, pledges, or other encumbrances.
  - b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.
21. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the statement of net position date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur that would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
22. The fair values of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The significant assumptions appropriately reflect market participant assumptions.
23. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.
24. With respect to any nonattest services you have provided us during the year, including completing the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse and preparing a draft of the financial statements and related notes:
- a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
  - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
  - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
  - d. We have evaluated the adequacy of the services performed and any findings that resulted.
  - e. We have received the deliverables from you and have stored these deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.
25. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

## 26. With regard to deposit and investment activities:

- a. All deposit, repurchase and reverse repurchase agreements, and investment transactions have been made in accordance with legal and contractual requirements.
- b. Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- c. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
- d. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.

27. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.

28. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

29. All funds that meet the quantitative criteria in in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

30. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

31. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

32. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

33. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

34. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.

35. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.

36. The entity has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
37. With regard to pension and other postemployment benefit (OPEB) activities:
- a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
  - b. We have provided you with the entity's most current pension and OPEB plan instrument for the audit period, including all plan amendments.
  - c. The participant data provided to you related to pension and OPEB plans are true copies of the data submitted or electronically transmitted to the plan's actuary.
  - d. The participant data that we provided the plan's actuary for the purposes of determining the actuarial present value of accumulated plan benefits and other actuarially determined amounts in the financial statements were complete.
38. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements.
39. The entity's ability to continue as a going concern was evaluated and that appropriate disclosures are made in the financial statements as necessary under GASB requirements.
40. As an entity subject to *Government Auditing Standards*:
- a. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
  - b. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
  - c. We have identified and disclosed to you any violations or possible violations of laws, regulations, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
  - d. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.
  - e. We have a process to track the status of audit findings and recommendations.
  - f. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other studies.

## 41. With regard to federal awards programs:

- a. We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.
- b. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
- c. We have reconciled the schedule of expenditures of federal awards (SEFA) to the financial statements.
- d. Federal awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the entity's financial statements.
- e. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards.
- f. We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
- g. We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
- h. We are responsible to understand and comply with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the entity has complied with all applicable compliance requirements.
- i. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
- j. We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.
- k. The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
- l. The costs charged to federal awards are in accordance with applicable cost principles.

- m. The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system or pass-through entity in the case of a subrecipient.
  - n. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) regarding cost principles.
  - o. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
  - p. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.
  - q. We are responsible for taking corrective action on any audit findings and have developed a corrective action plan that meets the requirements of Uniform Guidance.
  - r. The summary schedule of prior audit findings correctly states the status of all audit findings of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.
  - s. The reporting package does not contain any protected personally identifiable information.
  - t. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.
42. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, pension, and other postemployment benefit information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
43. With regard to supplementary information:
- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
  - b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
  - c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period.

- d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
  - e. If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.
44. The special report required by the Illinois Community College Board (ICCB), consisting of Uniform Financial Statements, Certificate of Chargeback Reimbursement, Balance Sheet, Statement of Revenues, Expenditures, and Changes in Program Balances for State Audits Education and Family Literacy Grant Programs and Schedule of Enrollment Data, has been prepared and is measured and presented in conformity with the application of ICCB guidelines, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or preparation of the information are reasonable and appropriate. There has been no change from the preceding period in methods of measurement and presentation.
45. In connection with the adoption of GASB Statement No. 87, *Leases*, we represent the following:
- a. We have identified a complete population of potential leases as of the implementation date and we deemed the balances to be immaterial.
  - b. We have reviewed all significant contracts to identify lease and nonlease components as of the earliest date of adoption. Allocation of contract prices between lease and nonlease components are based upon standalone prices or other reasonable factors.
  - c. Measurements of the lease assets and liabilities are based upon facts and circumstances that existed at the beginning of the period of implementation.
  - d. The estimates related to any options to extend or terminate the lease terms within the measurement of lease assets and liabilities agree to management's plans for the leases. Specifically, for our office space lease we have concluded it is unlikely that we will elect the optional renewal period.
  - e. The discount rates for each lease are based upon what would be obtained by the entity for similar loans as an incremental rate.
  - f. The classification and accounting of related-party leases between entities, for which separate financial statements are issued, have been modified to recognize the substance of the transaction rather than only its legal form.
  - g. We have adequate controls in place to prevent and/or detect errors in lease assets and liabilities on a recurring basis.
  - h. The footnotes to the financial statements appropriately describe the adoption of GASB 87 and include all additional disclosures required under the Statement.
46. We acknowledge the current economic volatility presents difficult circumstances and challenges for our industry. Entities are potentially facing declines in the fair values of investments and other assets, declines in the volume of business, constraints on liquidity, difficulty obtaining financing, etc. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to asset values, allowances for

accounts and notes receivable, net realizable value of inventory, etc., that could negatively impact the entity's ability to meet debt covenants or maintain sufficient liquidity.

We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the entity's financial statements. Further, management and governance are solely responsible for all aspects of managing the entity, including questioning the quality and valuation of investments, inventory, and other assets; reviewing allowances for uncollectible amounts; evaluating capital needs and liquidity plans; etc.

47. We have identified and separately reported all COVID-19 funding within the schedule of expenditures of federal awards and the federal clearinghouse data collection report.
48. The entity has revised the 2021 financial statement notes (Note 8 Defined Benefit Pension Plan and Note 9 Defined Contribution Retirement Plan) to conform with accounting principles generally accepted in the United States of America. Management has provided you with all relevant information regarding the revision. We are not aware of any other known matters that require correction in the financial statements.

DocuSigned by:



12CF648CE66B4F5...

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Dr. Stanley Fields, President

DocuSigned by:



6297FF3B704F4ED...

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Mireya Perez, Chief Financial Officer/Treasurer





Morton College  
ATTACHMENT

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

Business Type Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	34,383,865		34,383,865	
Non-Current Assets & Deferred Outflows	36,135,450	77,040	36,212,490	0.21%
Current Liabilities	(6,844,972)		(6,844,972)	
Non-Current Liabilities & Deferred Inflows	(33,220,510)		(33,220,510)	
Current Ratio	5.02		5.02	
Total Assets & Deferred Outflows	70,519,315	77,040	70,596,355	0.11%
Total Liabilities & Deferred Inflows	(40,065,482)		(40,065,482)	
Total Net Position	(30,453,833)	(77,040)	(30,530,873)	0.25%
Revenues	(54,695,002)	(125,413)	(54,820,415)	0.23%
Expenses	52,809,183	48,373	52,857,556	0.09%
Change in Net Position	(1,885,819)	(77,040)	(1,962,859)	4.09%

Client: Morton College  
Period Ending: June 30, 2022

Governmental Activities (Government-Wide Statements)  
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Factual (F), Judgmental (J) or Projected (P)	Assets & Deferred Outflows		Liabilities & Deferred Inflows					Net Effect on Following Year				
Description	Financial Statement Line Item		Current		Noncurrent		Current		Noncurrent		Change in Net Position		Net Position	
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)
To record deferrd outflow of resources related to defined benefit plan contributions made subsequent to the pension liability measurement date.		F	0	77,040	0	0	0	(77,040)	0	77,040	(77,040)			
	Deferred outflows of resources			77,040										
	Instruction expense							(43,572)		43,572	(43,572)			
	Academic support expense							(4,601)		4,601	(4,601)			
	Student service expense							(9,089)		9,089	(9,089)			
	Public service expense							(1,964)		1,964	(1,964)			
	Auxiliary enterprises expense							(1,077)		1,077	(1,077)			
	Operations and maintenance of plant expense							(6,089)		6,089	(6,089)			
	Institutional support expense							(10,648)		10,648	(10,648)			
To record the College's proportionate share of State contribution to SURS defined contribution plan.		F	0	0	0	0	(125,413)	125,413	0	0	0			
	Revenue						(125,413)			125,413	(125,413)			
	Expense							125,413		(125,413)	125,413			
Total passed adjustments			0	77,040	0	0	(125,413)	48,373	0	77,040	(77,040)			
Impact on Change in Net Position										(77,040)				
Impact on Net Position										(77,040)				

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

**PROPOSED ACTION:**        THAT THE BOARD APPROVE THE PARALEGAL INTERNSHIP AGREEMENT WITH THE LAW OFFICE OF CHRISTINE CONTRERAS.

**RATIONALE:**                Approval with give a Morton College student the opportunity to begin an internship with the Law Office of Christine Contreras in January 2023.

**COST ANALYSIS:**        N/A

**ATTACHMENTS:**        Paralegal Internship Agreement

**A RESOLUTION APPROVING A PARALEGAL INTERNSHIP  
AGREEMENT**

**WHEREAS**, Morton College, Community College District No. 527 (“Morton”) is a public agency of the State of Illinois; and

**WHEREAS**, Morton is created under the provisions of the laws of the State of Illinois and is now operating under the provisions of the Public Community College Act of the State of Illinois (the “Act”), as supplemented and amended; and

**WHEREAS**, Morton wishes to provide its students a professional learning experience that offers meaningful, practical work related to a student's field of study or career interest; and

**WHEREAS**, Christine Contreras (the “Supervising Mentor”) wishes to accept a student of the paralegal program at Morton College (“Internship Student”) at the Law Office of Christine Contreras (“Internship Site”); and

**WHEREAS**, the Internship Site would provide a learning experience that offers real-world work related to a paralegal studies to the Internship Student; and

**WHEREAS**, Morton, upon passage and approval of the Board of Trustees of Community College District No. 527 (the “Board”), wish to enter into an agreement in accordance with its terms (the “Agreement”), attached hereto as Exhibit A; and

**WHEREAS**, based on the foregoing, the Board has determined that it is in the best interests of Morton to approve and accept the Agreement;

**NOW, THEREFORE, BE IT RESOLVED** by the Board that:

**Section 1.     Incorporation of Preambles.**

The Board hereby finds that all of the recitals contained in the preambles to this resolution are full, true, and correct and do hereby incorporate them into this Resolution by reference.

**Section 2. Purpose.**

The purpose of this Resolution is to authorize the President or his designee to approve the Agreement, and to further authorize the President or his designee to take all steps necessary to carry out the terms of the Agreement and to ratify any steps taken to effectuate those goals.

**Section 3. Authorization.**

The Board hereby authorizes and directs the President or his designee to approve the Agreement in accordance with its terms, or any modification thereof, and to ratify any and all previous action taken to effectuate the intent of this Resolution. The Board authorizes and directs the President or his designee to execute the applicable Agreement, with such insertions, omissions and changes as shall be approved by the President and the Attorney, and the Board further authorizes the President or his designee to execute any and all additional documentation that may be necessary to carry out the intent of this Resolution. The President or his designee is hereby authorized and directed to execute the Agreement and any and all such other documents as may be necessary to carry out and effectuate the purpose of this Resolution.

**Section 4. Headings.**

The headings of the articles, sections, paragraphs, and sub-paragraphs of this Resolution are inserted solely for the convenience of reference and form no substantive part of this Resolution nor should they be used in any interpretation or construction of any substantive provision of this Resolution.

**Section 5. Severability.**

The provisions of this Resolution are hereby declared to be severable and should any provision of this Resolution be determined to be in conflict with any law, statute, or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative,

unenforceable, and as though not provided for herein and all other provisions shall remain unaffected, unimpaired, valid, and in full force and effect.

**Section 6. Superseder.**

All code provisions, ordinances, resolutions, rules, and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

**Section 7. Effective Date.**

This Resolution shall be effective and in full force immediately upon passage and approval.

Passed by a vote of \_\_\_ ayes and \_\_\_ nays at a Regular Meeting of the Board of Trustees held this \_\_\_ day of \_\_\_\_\_, 2022.

---

Chair, Board of Trustees  
Illinois Community College District No. 527

Attest:

---

Secretary, Board of Trustees  
Illinois Community College District No. 527

**EXHIBIT A**



MORTON COLLEGE  
3801 S. Central  
Cicero, IL  
(708) 656 - 8000 EXT. 1412

PARALEGAL INTERNSHIP AGREEMENT

Date: 12/12/2022

I, Christine Contreras (hereinafter the "Supervising Mentor") hereby agree to accept

Isabelle Estrada (hereinafter referred to as the "Internship Student") at

Law Office of Christine Contreras  
(the place of business or other legal environment hereinafter referred to as the "Internship Site")  
as an internship student from the Paralegal program at Morton College for a total of 210 hours  
(15 hours per week for a period of 14 weeks during the fall or spring semester). The following  
stipulations are understood and will be part of this agreement:

1. The Internship Student is enrolled in the Paralegal Internship Class and is in good standing at Morton College.
2. A definite schedule is planned and supervised. If the Internship Student must miss time due to illness or personal problems, the time must be made up.
3. The observation and assistance of the Internship Instructor in this related, extended classroom experience is considered a part of the educational program. An onsite visit may be made by the Internship Instructor.
4. The Internship Student is not an employee of Morton College or the Supervising Mentor/Internship Site. Morton College and the Supervising Mentor bear no liability for the actions or non-actions of the Internship Student.
5. The Internship Student may be reimbursed by the Supervising Mentor for expenses incurred at the request of the Supervising Mentor, including mileage, parking and phone, in accordance with the Internship Site's reimbursement policies.
6. The Internship Student hereby recognizes that Morton College and the Supervising Mentor/Internship Site do not provide Workers' Compensation Insurance in the event of injury, as the Internship Student is not an employee.
7. If the Supervising Mentor (or the Internship Site) wishes to employ the Internship Student, this may be done in accordance with the employment practices of the Supervising Mentor (or the Internship Site) and the laws of the State of Illinois.

8. The Supervising Mentor agrees to cooperate with the Internship Instructor to offer varied training experiences and confer with the Internship Instructor at periodic intervals and report on the Internship Student's performance at mid-term and at the end of the term in a timely manner.
9. Morton College/the Internship Instructor shall provide the Supervising Mentor (or the Internship Site) with all rules and regulations governing the internship program, as well as expectations for training experiences.
10. The Internship Student agrees to perform to the best of his/her ability all duties assigned and conform to the rules and policies of the Supervising Mentor (or the Internship Site) and Morton College, including, but not limited to the Student Codes of Conduct contained in the current Morton College catalog (which are hereby incorporated by reference into this Agreement).
11. The Internship Instructor will arrange (as needed) for related instruction, consultation and advisory service to parties concerned with this internship program.
12. This Agreement shall be governed by and construed in accordance with the substantive laws of the State of Illinois regardless of any conflict of laws provision. All disputes arising out of this Agreement, wherever derived, will be resolved in the Circuit Court of Cook County, Illinois.

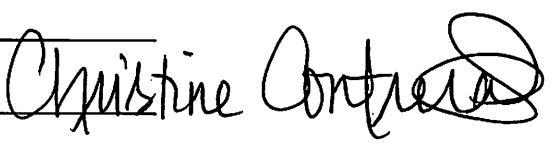
Internship Site: Law Office of Christine Contreras

Street Address: 5352 N Milwaukee Ave.

City: Chicago State: IL Zip: 60630

Office Phone: 7734780372 Fax: N/A

Internship Student: Isabelle Estrada

Supervising Mentor: Christine Contreras 

Internship Instructor: \_\_\_\_\_  
Andrew Pulaski, J.D., Paralegal Department Chair

For Morton College: \_\_\_\_\_  
Dean of Career and Technical Education

**PROPOSED ACTION:** That the Board to approve City Wide Facility Solutions cleaning services for FY23, for an amount not to exceed \$48,617.

**RATIONALE:** Cleaning, disinfecting & deodorizing of the “E” Building.

**COST ANALYSIS:** \$48,617 Covered by HEERF Funds.

**ATTACHMENT:** Proposal

Created for Morton College Gym (Building E)  
Cicero, IL

**Investment Recap**

**City Wide Maintenance Janitorial Service Package**

Includes all janitorial services outlined in the service agreement.

Services plus any applicable sales tax will be billed at the time the work is completed.

**22,841 Cleanable Square Feet**

	<u>Frequency</u>	<u>Total Price / Month</u>
Daily Janitor Service –	5 Times Per Week	\$3,984.75
Detailing Gym Equipment-	Quarterly	\$200.00

**TOTAL MONTHLY INVESTMENT** **\$3,984.75**

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

Morton College Gym (Building E)

By: \_\_\_\_\_

Authorized Representative

By: \_\_\_\_\_

Authorized Representative

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

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

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

**PROPOSED ACTION:**

That the Board approve a 3 year contract with Watermarks Insights, LLC for the Morton College curriculum management system for a total of \$45,045 as submitted.

**RATIONALE**

The purpose of this request is to have an updated curriculum management system as the current system Curricunet is no longer used by ICCB. This is for a 3 year contract.

**COST ANALYSIS:**

The cost of the curriculum management system for 3 years is \$45,045  
Year 1 with implementation - \$19,100  
Year 2 - \$12,705  
Year 3- \$13,340



## Watermark Insights, LLC

10900-B Stonelake Boulevard, Suite 350  
Austin, Texas 78759  
United States

## Quote and Order Form

Quote #: Q-16518-5  
Date: 1/4/2023  
Expires On: 1/23/2023  
Prepared By: Maggie Loar

Account Name: Morton College

Primary Contact: Michelle Herrera  
Phone: 708-656-8000  
Email: michelle.herrera@morton.edu

### Billing Information

Bill To : Morton College  
Attention: Mireya Perez  
Email:

Billing Frequency: Annual  
Billing Frequency Notes:  
Payment Terms: Net 30  
Effective Start Date: 1/30/2023  
Contract Term Length: 36 Months

### Term 1

#### One-Time Charges

Product / Service	Program	Quantity	Unit of Measure	Total
Curriculum Strategy - Curriculum Implementation	Campus Wide	1.00	Each	USD 7,000.00
One-Time Charges Total:				USD 7,000.00

#### Subscription Items 1/30/2023 - 1/29/2024

Product / Service	Program	Quantity	Unit of Measure	Total
Curriculum Strategy - Curriculum	Campus Wide	3,000.00	Student FTE	USD 12,100.00
Subscription Items 1/30/2023 - 1/29/2024 Total:				USD 12,100.00
Total Term 1:				USD 19,100.00

### Term 2

#### Subscription Items 1/30/2024 - 1/29/2025

Product / Service	Program	Quantity	Unit of Measure	Total
Curriculum Strategy - Curriculum	Campus Wide	3,000.00	Student FTE	USD 12,705.00
Subscription Items 1/30/2024 - 1/29/2025 Total:				USD 12,705.00

## Term 3

*Subscription Items 1/30/2025 - 1/29/2026*

Product / Service	Program	Quantity	Unit of Measure	Total
Curriculum Strategy - Curriculum	Campus Wide	3,000.00	Student FTE	USD 13,340.25
<b>Subscription Items 1/30/2025 - 1/29/2026 Total:</b>				USD 13,340.25

## Terms and Conditions

### Master Subscription Agreement

Use of Watermark Software and Services is subject to the terms and conditions of the Master Subscription Agreement, which can be found at

<https://www.watermarkinsights.com/msa/>

This Agreement is entered into as of the date on which the Order Form is fully executed by the Parties (the "Effective Date").

### Professional Services

Organization's purchase of Implementation Services shall expire six (6) months from the date of execution of the Order Form.

Organization's purchase of Professional Services, other than Implementation Services, shall expire twelve (12) months from the date of execution of the Order Form.

Each person signing this Agreement on behalf of a party warrants that he/she is authorized to sign it and to bind that party by his/her signature.

### Watermark Insights, LLC

By:

### Morton College

By:

Name: Erin Shy

Name:

Title: CEO

Title:

Date:

Date:

Legal Approved:

**PROPOSED ACTION:** That the board approve the purchase of the Apple iPads from Apple Inc. in the amount of \$39,000.00 for use in the One-to One Program under the REMOTE grant.

**RATIONALE:** As outlined in the REMOTE grant narrative. The One-to-One model is intended to increase student access to course technology in and out of the classroom. Outcomes 1.1.4. Engage CTE and developmental mathematics, programs in the One-to-One program and 1.1.8 Expand developmental mathematics and CT programs in the One-to-One program directly speak to our goal of getting devices into the hands of students. This purchase will help us to expand the program in Automotive and Biology courses.

**COST ANALYSIS:** \$39,000.00 (Cost is covered by the REMOTE grant)

**ATTACHMENT:** Invoice from Apple Inc.



# Apple Inc. Education Price Quote

<b>Customer:</b>	Ruben Ruiz MORTON COLLEGE Phone: 7086568000 email: Ruben.Ruiz@morton.edu	<b>Apple Inc:</b>	Jessica Jones 6900 W. Parmer Lane Austin, TX 78729 email: jessicajones@apple.com
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<b>Apple Quote:</b>	2211736999
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<b>Quote Date:</b>	Tuesday, January 03, 2023
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<b>Quote Valid Until:</b>	Thursday, February 02, 2023
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**Quote Comments:**  
Please reference Apple Quote number on your Purchase Order.

Row #	Details & Comments	Qty	Unit List Price	Extended List Price
1	<b>10.9-inch iPad Air Wi-Fi 64GB – Blue with 3-year AppleCare+ for Schools (Packaged in a 10-pack)</b> Part Number: BTJE2LL/A  <b>10.9-inch iPad Air Wi-Fi 64GB – Blue (Packaged in a 10-pack)</b> Part Number: MMA93LL/A Quantity: 60  <b>3-Year AppleCare+ for Schools – iPad / iPad Air / iPad mini</b> Part Number: S7743LL/A Quantity: 60	6	\$6,230.00	\$37,380.00
2	<b>Jamf Pro iOS/tvOS (EDU) Subscription License (3 Year) (100–9,999 licenses)</b> Part Number: HLWZ2LL/A	60	\$27.00	\$1,620.00

<b>Edu List Price Total</b>	<b>\$39,000.00</b>
– Additional Tax	\$0.00
– Estimated Tax	\$0.00
<b>Extended Total Price*</b>	<b>\$39,000.00</b>

\*In most cases Extended Total Price does not include Sales Tax  
\*If applicable, eWaste/Recycling Fees are included. Standard shipping is complimentary

Complete your order by one of the following:

- This document has been created for you as Apple Quote ID 2211736999. Please contact your institution's Authorized Purchaser to submit the above quote online. For account access or new account registration, go to <https://ecommerce.apple.com>. Simply go to the Quote area of your Apple Education Online Store, click on it and convert to an order.
  - For registration assistance, call 1.800.800.2775
- If you are unable to submit your order online, please send a copy of this Quote with your Purchase Order via email to [institutionorders@apple.com](mailto:institutionorders@apple.com). **Be sure to reference the Apple Quote number on the PO to ensure expedited processing of your order.**
  - For more information, go to provision C below, for details.

THIS IS A QUOTE FOR THE SALE OF PRODUCTS OR SERVICES. YOUR USE OF THIS QUOTE IS SUBJECT TO THE FOLLOWING PROVISIONS WHICH CAN CHANGE ON SUBSEQUENT QUOTES:

- ANY ORDER THAT YOU PLACE IN RESPONSE TO THIS QUOTE WILL BE GOVERNED BY (1) ANY CONTRACT IN EFFECT BETWEEN APPLE INC. ("APPLE") AND YOU AT THE TIME YOU PLACE THE ORDER OR (2), IF YOU DO NOT HAVE A CONTRACT IN EFFECT WITH APPLE, CONTACT [contracts@apple.com](mailto:contracts@apple.com).
- ALL SALES ARE FINAL. PLEASE REVIEW RETURN POLICY BELOW IF YOU HAVE ANY QUESTIONS. IF YOU USE YOUR INSTITUTION'S PURCHASE ORDER FORM TO PLACE AN ORDER IN RESPONSE TO THIS QUOTE, APPLE REJECTS ANY TERMS SET OUT ON THE PURCHASE ORDER THAT ARE INCONSISTENT WITH OR IN ADDITION TO THE TERMS OF YOUR AGREEMENT WITH APPLE.
- YOUR ORDER MUST REFER SPECIFICALLY TO THIS QUOTE AND IS SUBJECT TO APPLE'S ACCEPTANCE. ALL FORMAL PURCHASE ORDERS SUBMITTED BY EMAIL MUST SHOW THE INFORMATION BELOW:
  - APPLE INC. AS THE VENDOR
  - BILL-TO NAME AND ADDRESS FOR YOUR APPLE ACCOUNT
  - PHYSICAL SHIP-TO NAME AND ADDRESS (NO PO BOXES)
  - PURCHASE ORDER NUMBER
  - VALID SIGNATURE OF AN AUTHORIZED PURCHASER
  - APPLE PART NUMBER AND/OR DESCRIPTION OF PRODUCT AND QUANTITY
  - TOTAL DOLLAR AMOUNT AUTHORIZED OR UNIT PRICE AND EXTENDED PRICE ON ALL LINE ITEMS
  - CONTACT INFORMATION: NAME, PHONE NUMBER AND EMAIL
- UNLESS THIS QUOTE SPECIFIES OTHERWISE, IT REMAINS IN EFFECT UNTIL Thursday, February 02, 2023 UNLESS APPLE WITHDRAWS IT BEFORE YOU PLACE AN ORDER, BY SENDING NOTICE OF ITS INTENTION TO WITHDRAW THE QUOTE TO YOUR ADDRESS SET OUT IN THE QUOTE.
  - APPLE MAY MODIFY OR CANCEL ANY PROVISION OF THIS QUOTE, OR CANCEL ANY ORDER YOU PLACE PURSUANT TO THIS QUOTE, IF IT CONTAINS A TYPOGRAPHIC OR OTHER ERROR.
- THE AMOUNT OF THE VOLUME PURCHASE PROGRAM (VPP) CREDIT SHOWN ON THIS QUOTE WILL ALWAYS BE AT UNIT LIST PRICE VALUE DURING REDEMPTION ON THE VPP STORE.
- UNLESS SPECIFIED ABOVE, APPLE'S STANDARD SHIPPING IS INCLUDED IN THE TOTAL PRICE.

Opportunity ID: 18000008706930

<https://ecommerce.apple.com>

Fax:

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**PROPOSED ACTION:**

THAT THE BOARD APPROVE STAN FIELDS, COLLEGE PRESIDENT TO ATTEND NSBA 2023 ANNUAL CONFERENCE AND EXPOSITION , IN ORLANDO, FLORIDA, FROM APRIL 1-3, 2023.

**RATIONALE:**

**(explanation of the conference purpose)**

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

**COST ANALYSIS:**

Registration Fee: \$1250.00  
Room Reservation: \$1260.00  
Airfare approx.: \$900.00  
Total: \$3,410.00

**ATTACHMENT:**

**NONE**

## **PROPOSED ACTION:**

*Board approval for Women's Softball out of state travel to Tampa, Florida, March 18, 2023 through March 25, 2023.*

## **RATIONALE:**

*As required by the National Junior College Athletic Association (NJCAA) to allow our girls to compete against the players and teams in the Country. This trip also allows the girls exposure they need to be recruited by Division 1, 2, 3 and NAIA Schools after completing 2 years of Education at Morton College.*

## **COST ANALYSIS:**

*Lodging: \$5,100.00*

*Airline Flights: \$6,100.00*

*Vehicle Rentals: \$2,500.00*

*Meals: \$5,000.00*

*Total: \$18,700.00*

## **ATTACHMENT:**

*None*

## **PROPOSED ACTION:**

*Board approval for Women's Softball out of state travel to Charlotte, North Carolina February 16, 2023 through February 19, 2023.*

## **RATIONALE:**

*As required by the National Junior College Athletic Association (NJCAA) to allow our girls to compete against the players and teams in the Country. This trip also allows the girls exposure they need to be recruited by Division 1, 2, 3 and NAIA Schools after completing 2 years of Education at Morton College.*

## **COST ANALYSIS:**

*Lodging: \$3,000.00*

*Airline Flights: \$6,200.00*

*Vehicle Rentals: \$1,500.00*

*Meals: \$2,100.00*

*Total: \$12,800.00*

## **ATTACHMENT:**

*None*

## **PROPOSED ACTION:**

*Board approval for Baseball out of state travel to Vincennes, Indiana February 24, 2023 through February 26, 2023.*

## **RATIONALE:**

*As required by the National Junior College Athletic Association (NJCAA) to allow our men to compete against the players and teams in the Country. This trip also allows the men's exposure they need to be recruited by Division 1, 2, 3 and NAIA Schools after completing 2 years of Education at Morton College.*

## **COST ANALYSIS:**

*Signature Transportation: \$4,200.00*

*Lodging: \$2,496.00*

*Meal Money: \$1,400.00*

*Total: \$8,096.00*

## **ATTACHMENT:**

*None*

## **PROPOSED ACTION:**

*Board approval for Women's Wrestling out of state travel to Des Moines, Iowa February 3, 2023 through February 4, 2023.*

## **RATIONALE:**

*As required by the National Junior College Athletic Association (NJCAA) to allow our girls to compete against the players and teams in the Country. This trip also allows the girls exposure they need to be recruited by Division 1, 2, 3 and NAIA Schools after completing 2 years of Education at Morton College.*

## **COST ANALYSIS:**

*Lodging: \$360.00*

*Meals: \$300.00*

*Tournament Fee: \$80.00*

*Total: \$740.00*

## **ATTACHMENT:**

*None*

## **PROPOSED ACTION:**

*Board approval for Baseball out of state travel to Amarillo, Texas, March 2, 2023 through March 6, 2023.*

## **RATIONALE:**

*As required by the National Junior College Athletic Association (NJCAA) to allow our men to compete against the players and teams in the Country. This trip also allows the men's exposure they need to be recruited by Division 1, 2, 3 and NAIA Schools after completing 2 years of Education at Morton College.*

## **COST ANALYSIS:**

*Lodging: \$6,500.00*

*Airline Flights: \$12,500.00*

*Vehicle Rentals: \$2,200.00*

*Meal Money: \$5,400.00*

*Total: \$26,600.00*

## **ATTACHMENT:**

*None*



**PROPOSED ACTION:** THAT THE BOARD APPROVE A 10% TEMPORARY WORK ASSIGNMENT FOR SUZANNA RAIGOZA EFFECTIVE NOVEMBER 1ST THROUGH JANUARY 31, 2023.

**RATIONALE:**

MS. RAIGOZA WILL HELP WILL ALL OF THE GRANT ACCOUNTANT DUTIES INCLUDING GRANT PAYMENT REQUESTS, GRANT REPORTING, PREPAIDS AND FIXED ASSETS MANAGEMENT. WE HAVE NOT BEEN SUCCESSFUL IN FINDING A QUALIFIED CANDIDATE FOR THE GRANT ACCOUNTANT POSITION. WE WILL BE MAKING CHANGES TO THE JOB DESCRIPTION AND POSTING IT.

**COST ANALYSIS:** 10% OF SALARY = \$2,000

**ATTACHMENT:** NONE

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE A TEMPORARY SALARY INCREASE OF 10% FOR CLARA MARTINEZ FROM JANUARY 1, 2023 THRU FEBRUARY 28, 2023

**RATIONALE:** Due to a vacancy of the Simulation Coordinator position, Clara Martinez will pick up additional job duties in order for the department to continue to provide simulation to students. In addition, there is a need for someone to maintain and order lab supplies and equipment.

The additional job duties include:

- Manage simulation and lab spaces for Nursing
- Collaborate with faculty and staff in setting up, scheduling, and operating simulation programs and lab practice activities for classes.
- Manage schedules and activities of student worker
- Participate in providing documentation and input for accreditation as it relates to simulation and lab activities.
- Assist Nursing faculty with the set up and implementation of simulations
- Organize and maintain inventory of lab supplies and equipment, interact with vendors and order supplies for simulation and labs
- Collaborate with faculty and administration on decisions regarding supplies needed for simulation and labs
- Identify equipment malfunctions, troubleshoot, and resolve as possible, schedule repairs as needed
- Evaluate equipment and technology needs and recommend equipment purchases for annual budgets and work plans to Associate Dean

**COST ANALYSIS:** 10% of Clara Martinez salary for two months = \$1,083

**PROPOSED ACTION:** THAT THE BOARD APPROVE A 10% TEMPORARY WORK ASSIGNMENT FOR ANAYELI FUENTES EFFECTIVE FEBRUARY 1, 2023, THROUGH April 30, 2023.

**RATIONALE:**

MS. FUENTES WILL HELP WITH THE HR COORDINATOR DUTIES UNTIL WE REPLACE THAT POSITION.

**COST ANALYSIS:** 10% OF SALARY = \$1630.13

**ATTACHMENT:** NONE

**PROPOSED ACTION:** THAT THE BOARD APPROVE A 10% TEMPORARY WORK ASSIGNMENT FOR LILIANA RAYGOZA EFFECTIVE FEBRUARY 1, 2023, THROUGH April 30, 2023.

**RATIONALE:**

MS. RAYGOZA WILL HELP WITH THE HR COORDINATOR DUTIES UNTIL WE REPLACE THAT POSITION.

**COST ANALYSIS:** 10% OF SALARY = \$1423.13

**ATTACHMENT:** NONE

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE MICHELLE HERRERA TO RECEIVE A 10% TEMPORARY STIPEND FOR THE TEMPORARY RESPONSABILITIES OF ASSOCIATE DEAN OF STUDENT SERVICES DUE TO VACANCY WITH AN EFFECTIVE START DATE OF DECEMBER 12, 2022, TO MARCH 12, 2023.

**RATIONALE**

While Associate Dean of Student Services position is vacant due to December resignation, Michelle Herrera will take on the responsibilities of the following areas: Academic Advising, Career Services, Counseling, Disabilities and switchboard operators. Direct supervision of 18 individuals. Responsibilities are in addition to M. Herreras' current role of Associate Dean of Academic Services.

**COST ANALYSIS:**

10% of Salary = \$1,811.25

**PROPOSED ACTION:** For the board to approve BSA – Building Services of America LLC as single source for cleaning supplies for college campus

**RATIONALE:** Single source for cleaning supplies

**COST ANALYSIS:** \$40,000.00

**ATTACHMENT:**

**PROPOSED ACTION:**

THAT THE BOARD APPROVE OADN MEMBERSHIP RENEWAL IN THE AMOUNT OF \$595.00

**RATIONALE:**

- A subscription to OADN's official journal, *Teaching and Learning in Nursing*
- Member schools invited to participate in the Alpha Delta Nu Nursing Student Honor Society
- Eligibility for Foundation scholarships, awards, and grants
- Tailored educational offerings
- Numerous discounts from OADN partners in education and other industries
- Special member rates for the OADN Annual Convention
- Leadership opportunities
- Assistance from other experts in nursing education
- Networking, and more!

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

**COST ANALYSIS:**

\$ 595.00

**ATTACHMENT:**

INVOICE ATTACHED



Pronouns: she, her, hers

*"Bloom where you are planted"*

E: [Nancy.Jeffries@morton.edu](mailto:Nancy.Jeffries@morton.edu)

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



## Renewal INVOICE - Organization for Associate Degree Nursing

Mailing Address:

OADN

219 Second Avenue, Suite B

Edwardsville, IL 62025

---

### INVOICE

01/06/2023

Invoice #: OADN2023-1052

Item: Annual OADN Membership Renewal

Organization: Morton College

(If Org is blank, please fill in as needed)

Primary Contact for Membership: Lauren Caruso

**AMOUNT DUE: \$595.00**

**Due Date: 03/07/2023**

Payment address: Send checks to - 219 Second Avenue, Suite B Edwardsville, IL 62025 ; for credit card payments, see member portal instructions below or call 800.809.6260

---

Dear Lauren Caruso,

This note serves as your invoice of membership fees due to OADN; please see details above. You may pay by mailing a check or by logging into the [membership portal](#). We'll notify you as soon as we receive your payment.

To avoid any disruption to your print and electronic subscription to *Teaching and Learning in Nursing*, please complete the renewal process on or before your renewal date. As a reminder, all nursing programs which house a chapter of the Alpha Delta Nu Honor Society need to complete their annual OADN Membership renewal, as outlined in the Alpha Delta Nu national bylaws.

- If you have already submitted payment, please disregard this reminder. Checks sent in the mail typically take one to two weeks to arrive to our finance office in Edwardsville, Illinois for processing.
- Password help: If you forgot your login or password, you may reset it here: [https://oadn.app.neoncrm.com/np/clients/oadn/setLogin.jsp?secureId=c3u7UkY1PIvUXwiPNcxMmgPANpwjg9hKMUgZ4Wzuigq9ug9Nf\\_FEtZgQqTsYGB7pgiSyxVdCXBT8p4CVLku2tw%3D%3D&](https://oadn.app.neoncrm.com/np/clients/oadn/setLogin.jsp?secureId=c3u7UkY1PIvUXwiPNcxMmgPANpwjg9hKMUgZ4Wzuigq9ug9Nf_FEtZgQqTsYGB7pgiSyxVdCXBT8p4CVLku2tw%3D%3D&)
- W9 Requests: You may access OADN's current [W9 here](#).
- Inputting your faculty: For program members, you may enter your faculty into the membership portal, or email your current faculty list to [harriet.mcclung@oadn.org](mailto:harriet.mcclung@oadn.org). This is an important step that ensures that your faculty are also all considered members of OADN individually with full benefits.

Thank you for your continued commitment to OADN and the important work we do together to prepare the next generation of the nursing workforce. Renewing your membership reaffirms your place in the organization and allows OADN to continue to be your voice as we advocate on behalf of the associate degree pathway across the country. Your renewal will continue to give associate degree nursing a vital voice in the policy making realm where decisions on health care and higher education are made.

Renewing your membership ensures that you continue to receive other OADN benefits, such as:

- A subscription to OADN's official journal, *Teaching and Learning in Nursing*
- Member schools invited to participate in the Alpha Delta Nu Nursing Student Honor Society
- Eligibility for Foundation scholarships, awards, and grants
- Tailored educational offerings
- Numerous discounts from OADN partners in education and other industries
- Special member rates for the OADN Annual Convention
- Leadership opportunities
- Assistance from other experts in nursing education
- Networking, and more!

OADN is excited to continue providing these valuable benefits to members. One benefit of OADN, however, is truly invaluable. The advocacy that OADN does on your behalf is essential to building influence and steering the national conversation towards the priorities OADN members identify. OADN advocates daily on behalf of the associate degree nursing pathways. We work to ensure that policy makers,



the public, and others understand that associate degree nursing programs offer high quality education with the interest of patient safety and quality care as the priority. OADN's responsibility is to clearly assert the basic truth that without this pathway healthcare access in our country would be compromised. At the same time, OADN must be responsible for explaining and continually emphasizing the vital importance of academic progression in the workforce.

By renewing with OADN, you are not only demonstrating your commitment to associate degree nursing education, you are also helping to safeguard the health and wellbeing of your community.

Should you have any questions with your membership and your benefits, please contact us by replying to this email or calling us at: (800) 809-6260

We appreciate your continuing support!

Sincerely,

The OADN Team

[www.oadn.org](http://www.oadn.org)

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

**PROPOSED ACTION:**

That the Board approve the hire of Marisol Campos-Garcia for the Interim Director of Student Activities from January 26, 2023, to June 30, 2023.0

**RATIONALE:**

To fill the vacancy of Director of Student Activities.

**COST ANALYSIS:** Salary \$64,000

**ATTACHEMENTS:**

N/A

**PROPOSED ACTION:** THAT THE BOARD APPROVE THE DEMONICA KEMPER ARCHITECT FEES FOR VARIOUS PROJECT FOR A TOTAL OF \$1,393,860, AS SUBMITTED.

**RATIONALE:** ARCHITECT FEES FOR THE FOLLOWING PROJECTS:

Hawthorne Field Fence Replacement – \$26,000  
Food Hall Renovations - \$135,000  
Building F Renovations - \$26,465  
Tutoring Center Renovations - \$76,395  
Sliding Glass Doors - \$50,000  
Athletic Field Development - \$1,080,000

**COST ANALYSIS:** \$1,393,860

**ATTACHMENT:** See attached invoices

**DEMONICA KEMPER ARCHITECTS**

125 North Halsted Street, Suite 301 Chicago, Illinois 60661 T 312.496.0000 | F 312.496.0001  
www.dka-design.com

# Invoice

Bill To:  
Morton College  
Ms. Mireya Perez, CFO  
3801 South Central Avenue  
Cicero, IL 60804-4398

**Invoice #:** 22-010.05  
**Invoice Date:** 1/16/2023  
**Due Date:** 2/15/2023  
**Terms:** Net 30

Project: 22-010 Hawthorne Field Fence Replacement

Description	Fixed Fee	Prior %	Prior Amt	Curr %	Total %	Amount
Schematic Design	3,900.00	100.00%	3,900.00	0.00%	100.00%	0.00
Design Development	5,200.00	100.00%	5,200.00	0.00%	100.00%	0.00
Construction Documents	10,400.00	100.00%	10,400.00	0.00%	100.00%	0.00
Bidding	1,300.00	100.00%	1,300.00	0.00%	100.00%	0.00
Construction Administration	5,200.00	90.00%	4,680.00	10.00%	100.00%	520.00

Total	\$520.00
Payments/Credits	\$0.00
<b>Balance Due</b>	<b>\$520.00</b>

**DEMONICA KEMPER ARCHITECTS**

125 North Halsted Street, Suite 301 Chicago, Illinois 60661 T 312.496.0000 | F 312.496.0001  
www.dka-design.com

# Invoice

Bill To:  
Morton College  
Ms. Mireya Perez, CFO  
3801 South Central Avenue  
Cicero, IL 60804-4398

**Invoice #:** 22-027.01  
**Invoice Date:** 1/16/2023  
**Due Date:** 2/15/2023  
**Terms:** Net 30

Project: 22-027 Food Hall Renovations

Description	Fixed Fee	Prior %	Prior Amt	Curr %	Total %	Amount
Schematic Design	20,250.00			100.00%	100.00%	20,250.00
Design Development	27,000.00			100.00%	100.00%	27,000.00
Construction Documents	54,000.00			0.00%	0.00%	0.00
Bidding	6,750.00			0.00%	0.00%	0.00
Construction Administration	27,000.00			0.00%	0.00%	0.00

Total	\$47,250.00
Payments/Credits	\$0.00
<b>Balance Due</b>	<b>\$47,250.00</b>

**DEMONICA KEMPER ARCHITECTS**

125 North Halsted Street, Suite 301 Chicago, Illinois 60661 T 312.496.0000 | F 312.496.0001  
www.dka-design.com

# Invoice

Bill To:  
Morton College  
Ms. Mireya Perez, CFO  
3801 South Central Avenue  
Cicero, IL 60804-4398

**Invoice #:** 22-028.02  
**Invoice Date:** 1/16/2023  
**Due Date:** 2/15/2023  
**Terms:** Net 30

Project: 22-028 Building F Renovations

Description	Fixed Fee	Prior %	Prior Amt	Curr %	Total %	Amount
Schematic Design	3,970.00	100.00%	3,970.00	0.00%	100.00%	0.00
Design Development	5,293.00			100.00%	100.00%	5,293.00
Construction Documents	10,586.00			100.00%	100.00%	10,586.00
Bidding	1,323.00			100.00%	100.00%	1,323.00
Construction Administration	5,293.00			0.00%	0.00%	0.00
Reimbursable Expenses:						
IMEG Invoice No. 22007150.00-2						38.13
Printing - Cross Rhodes:						
Invoice No. 55029						125.00
Invoice No. 55239						65.00
Invoice No. 55273						65.00
Invoice No. 55262						65.00
Total Reimbursable Expenses						358.13
Total						\$17,560.13
Payments/Credits						\$0.00
Balance Due						\$17,560.13

## Billing Backup

Wednesday, November 16, 2022

IMEG Corp

Invoice 2 Dated 11/14/2022

10:12:06 AM

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Project	22007150.00	Morton College-Cicero / Cicero , IL / Morton College Building F Upgrades
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### Reimbursable Expenses

Travel (Mileage, Tolls, etc.)

000000154478	10/17/2022	Spaulding, Ryan / MC FTO / MC FTO / 61.00 miles @ 0.6251	38.13
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<b>Total Reimbursables</b>	<b>1.1 times</b>	<b>38.13</b>	<b>41.94</b>
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<b>Total this Project</b>	<b>\$41.94</b>
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<b>Total this Report</b>	<b>\$41.94</b>
--------------------------	----------------

Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**  
Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55029**

**DATE** 11/11/2022 **TERMS** Net 30

**DUE DATE** 12/11/2022

**P.O.#/JOB NAME**  
22-028 MC Bldf F Reno

**CONTACT**  
Frank Carello

**SALES REP**  
House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
OPRSingle	Online Planroom - Single Job (proof & prep specs/dwgs - Post to Planroom)	1	125.00	125.00

JTS#1111-16

**TOTAL DUE**

**\$125.00**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148



Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**

Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55239**

**DATE** 11/30/2022 **TERMS** Net 30

**DUE DATE** 12/30/2022

**P.O.#/JOB NAME**  
22-028 MC Bldg F Reno

**CONTACT**  
Frank Carello

**SALES REP**  
House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
OPRUPDATE	Update Project with additional documentation - Addenda / Updates to Project	1	32.50	32.50
OPREmail Blast	Online Planroom Email Blast to Contractors	1	32.50	32.50

Addenda#1

JTS#1130-16

**TOTAL DUE** **\$65.00**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148

Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**  
Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55273**

**DATE** 12/02/2022 **TERMS** Net 30

**DUE DATE** 01/01/2023

**P.O.#/JOB NAME**  
22-028 MC Bldg F Reno

**CONTACT**  
Frank Carello

**SALES REP**  
House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
OPRUPDATE	Update Project with additional documentation - Addenda / Updates to Project	1	32.50	32.50
OPREmail Blast	Online Planroom Email Blast to Contractors	1	32.50	32.50

Addenda#3

JTS#1202-16

**TOTAL DUE** **\$65.00**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148

Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**

Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55262**

**DATE** 12/01/2022 **TERMS** Net 30

**DUE DATE** 12/31/2022

**P.O.#/JOB NAME**

22-028 MC Bldg F Reno

**CONTACT**

Frank Carello

**SALES REP**

House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
OPRUPDATE	Update Project with additional documentation - Addenda / Updates to Project	1	32.50	32.50
OPREmail Blast	Online Planroom Email Blast to Contractors	1	32.50	32.50

Addenda#2

JTS#1201-15

**TOTAL DUE**

**\$65.00**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148

**DEMONICA KEMPER ARCHITECTS**

125 North Halsted Street, Suite 301 Chicago, Illinois 60661 T 312.496.0000 | F 312.496.0001  
www.dka-design.com

# Invoice

Bill To:  
Morton College  
Ms. Mireya Perez, CFO  
3801 South Central Avenue  
Cicero, IL 60804-4398

**Invoice #:** 22-029.03  
**Invoice Date:** 1/16/2023  
**Due Date:** 2/15/2023  
**Terms:** Net 30

Project: 22-029 Tutoring Center Renovations

Description	Fixed Fee	Prior %	Prior Amt	Curr %	Total %	Amount
Schematic Design	11,459.00	100.00%	11,459.00	0.00%	100.00%	0.00
Design Development	15,279.00	100.00%	15,279.00	0.00%	100.00%	0.00
Construction Documents	30,558.00	50.00%	15,279.00	50.00%	100.00%	15,279.00
Bidding	3,820.00			50.00%	50.00%	1,910.00
Construction Administration	15,279.00			0.00%	0.00%	0.00
Reimbursable Expenses:						
Printing - Cross Rhodes:						
Invoice No. 54909						75.20
Invoice No. 55032						125.00
Invoice No. 55027						163.32
Invoice No. 55072						129.62
Invoice No. 55229						65.00
Travel - Brian Essig:						
8/4/22						4.06
10/11/22						4.06
11/17/22						4.06
Travel - Frank Carello:						
11/17/22						23.78
12/5/22						23.78
Total Reimbursable Expenses						617.88

Total	\$17,806.88
Payments/Credits	\$0.00
<b>Balance Due</b>	<b>\$17,806.88</b>

Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**

Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 54909**

**DATE** 11/04/2022 **TERMS** Net 30

**DUE DATE** 12/04/2022

**P.O.#/JOB NAME**

22-029 Morton Tutoring Center

**CONTACT**

Brian Essig

**SALES REP**

House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
5011(11-50)	File Processing - 11-50 files	35	1.10	38.50
T11040	B/W Bond Copies - Reduction/Enlargement	105	0.16	16.80
FS	Fuel Surcharge	1	3.00	3.00
90Delivery	Delivery/Pickup via Driver / Courier	1	16.90	16.90

Deliver to:  
4344 Franklin Ave  
Western Springs, IL

JTS#1104-8

**TOTAL DUE**

**\$75.20**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148

Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**

Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55032**

**DATE** 11/11/2022 **TERMS** Net 30

**DUE DATE** 12/11/2022

**P.O.#/JOB NAME**

22-029 Morton Tutoring Ctr Reno

**CONTACT**

Brian Essig

**SALES REP**

House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
OPRSingle	Online Planroom - Single Job (proof & prep specs/dwgs - Post to Planroom)	1	125.00	125.00

JTS#1111-12

**TOTAL DUE**

**\$125.00**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148

Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**

Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55027**

**DATE** 11/11/2022 **TERMS** Net 30

**DUE DATE** 12/11/2022

**P.O.#/JOB NAME**

22-029 Morton Tutoring Ctr Reno

**CONTACT**

Brian Essig

**SALES REP**

House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
5011(11-50)	File Processing - 11-50 files	33	1.10	36.30
T11040	B/W Bond Copies - Reduction/Enlargement	99	0.16	15.84
T12000	Black & White 8.5 x 11 Copy	698	0.11	76.78
2030	8.5x11 Card Stock - Astrobright	2	0.42	0.84
2020	Spec Binding 275-400 Sheets	1	5.86	5.86
FS	Fuel Surcharge	1	3.00	3.00
90Delivery	Delivery/Pickup via Driver / Courier	1	24.70	24.70

Deliver to:  
3002 Wisconsin Ave  
Berwyn, IL

JTS#1111-13

**TOTAL DUE**

**\$163.32**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148

Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**

Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55072**

**DATE** 11/15/2022 **TERMS** Net 30

**DUE DATE** 12/15/2022

**P.O.#/JOB NAME**

22-029 Morton Tutoring Reno

**CONTACT**

Brian Essig

**SALES REP**

House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
T11040	B/W Bond Copies - Reduction/Enlargement	99	0.16	15.84
T12000	Black & White 8.5 x 11 Copy	698	0.11	76.78
2030	8.5x11 Card Stock - Astrobright	2	0.42	0.84
2020	Spec Binding 275-400 Sheets	1	5.86	5.86
FS	Fuel Surcharge	1	3.00	3.00
90Delivery	Delivery/Pickup via Driver / Courier	1	27.30	27.30

Deliver to:  
Morton College  
3801 S Central Ave - Rm 115D  
Cicero, IL

JTS#1115-9

**TOTAL DUE**

**\$129.62**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148



Cross Rhodes – IL  
30 Eisenhower Lane N  
Lombard, IL 60148 US  
630-963-4700  
kweber@x-rhodes.com  
www.x-rhodes.com



**BILL TO**

Demonica Kemper Architects  
Attn: Accounts Payable  
125 N Halsted St, Ste 301  
Chicago, IL 60661

**INVOICE 55229**

**DATE** 11/30/2022 **TERMS** Net 30

**DUE DATE** 12/30/2022

**P.O.#/JOB NAME**

22-029 Morton Tutoring Ctr Reno

**CONTACT**

Brian Essig

**SALES REP**

House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
OPRUPDATE	Update Project with additional documentation - Addenda / Updates to Project	1	32.50	32.50
OPREmail Blast	Online Planroom Email Blast to Contractors	1	32.50	32.50

Addenda#1

JTS#1130-25

**TOTAL DUE**

**\$65.00**

Please REMIT PAYMENT to:  
Cross Rhodes  
30 Eisenhower Lane N  
Lombard, IL 60148

**DEMONICA KEMPER ARCHITECTS**

125 North Halsted Street, Suite 301 Chicago, Illinois 60661 T 312.496.0000 | F 312.496.0001  
www.dka-design.com

# Invoice

Bill To:  
Morton College  
Ms. Mireya Perez, CFO  
3801 South Central Avenue  
Cicero, IL 60804-4398

**Invoice #:** 22-045.01  
**Invoice Date:** 1/16/2023  
**Due Date:** 2/15/2023  
**Terms:** Net 30

Project: 22-045 Sliding Glass Doors

Description	Fixed Fee	Prior %	Prior Amt	Curr %	Total %	Amount
Schematic Design	7,500.00			100.00%	100.00%	7,500.00
Design Development	10,000.00			100.00%	100.00%	10,000.00
Construction Documents	20,000.00			100.00%	100.00%	20,000.00
Bidding	2,500.00			100.00%	100.00%	2,500.00
Construction Administration	10,000.00			0.00%	0.00%	0.00
Reimbursable Expenses:						
Travel - Frank Carello (12/15/22)						23.78
Total Reimbursable Expenses						23.78
Total						\$40,023.78
Payments/Credits						\$0.00
Balance Due						\$40,023.78

# Invoice

Bill To:  
Morton College  
Ms. Mireya Perez, CFO  
3801 South Central Avenue  
Cicero, IL 60804-4398

**Invoice #:** 22-046.01  
**Invoice Date:** 1/16/2023  
**Due Date:** 2/15/2023  
**Terms:** Net 30

Project: 22-046 Athletic Field Development

[illegible]



10 Monaco Drive  
Roselle, IL 60172

# Invoice

Date	Invoice #
11/30/2022	107647

Tax ID: 36-3030199

P.O. No.

20-16665A

Project

20-16665A

**Bill To**

Demonica Kemper Architects  
Dominick Demonica  
125 N. Halsted Street, Suite 301  
Chicago, IL 60661

Description	Amount
Updated Topographic Survey Morton Community College Athletic Fields 3215 + 3225 S. Central Avenue 3227 S. 55th Avenue Cicero, IL 60804	4,000.00
<div><b>Thank You - Please Remit Payment To:</b> <b>Marchese and Sons, Inc.</b> <b>10 Monaco Drive</b> <b>Roselle, IL 60172</b></div>	

<b>Terms</b>	Due on receipt	<b>Due Date</b>	11/30/2022	<b>Balance Due</b>	<b>\$4,000.00</b>
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Phone #	Fax #	E-mail	Web Site
630-894-5680	630-894-8869	pnm@marchese-sons.com	<a href="https://marchese-sons.com">https://marchese-sons.com</a>

**PROPOSED ACTION:** For the board to approve vendor Flood's Royal Flush for supplying a 3-unit port-a-potty trailer for an amount not to exceed \$49,000.

**RATIONALE:** Rental bathrooms due to construction in E Building – CDB project

**COST ANALYSIS:** \$49,000

**ATTACHMENT:**

**PROPOSED ACTION:**

THAT THE BOARD APPROVE THE CICERO CONSOLIDATED POLICE DISPATCH AGREEMENT FOR DISPATCH SERVICES SUBJECT TO A FINAL, BINDING AGREEMENT, EFFECTIVE MAY 1, 2023, TO APRIL 30, 2024, IN THE AMOUNT OF \$179,632.00.

**RATIONALE:**

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

**COST ANALYSIS:** \$179,632.00



## **Benefits of Contracting with Cicero Consolidated Dispatch**

- 24/7 dispatching: Ensuring officer safety 24/7 environment. Officers working any shift will always have a dispatcher to ensure needed back-up is available or access to LEADS or any other resource they may require.
- Morton College Police officers will be advised whenever a police or fire response is occurring at the college.
- During any emergency public safety event occurring on campus, the communicating of vital information and coordinating a critical response will occur without the delays of telephone calls or limited information. Campus Police and responding municipal officers will be on a shared radio system, making communication fast and efficient.
- The 911 center has technology available that the college does not. NG911 system – 911 calls made from anywhere on the campus are plotted on our maps to assist with locations of callers. Campus Police will have available to them LEADS from their vehicles as well as CAD (Computer Aided Dispatch)
- All telephone lines and radio traffic is recorded.
- The 911 Center has multiple dispatchers working, which provides additional resources to any agency experiencing an emergency.
- The 911 Center provides a safety net to the College's Police Officers, students, and campus personnel that does not exist now.

# **Cicero Consolidated Police Dispatch Services**



Prepared for Morton College





## CCD Police Dispatching Services

- Twenty-four hour, seven days a week answering and processing call box, direct connect and any other non-emergency telephone calls
- Twenty-four hour, seven days per week dispatching and coordinating police and or specialty units via voice and CAD, including:
  - Generate CAD events
  - Keep track of officer's status via CAD
  - Provide emergency medical dispatch
  - Conduct notifications and after hours call-outs
- All phone lines and radio talk groups/frequencies are recorded 24/7
- Provide copies of telephone and radio traffic per request
- Provide LEADS entries
- Perform LEADS validations
- Maintain premise alert database
- CCD Portal accessible to dispatch, first responders, or administration which includes:
  - Towed Vehicles
  - Emergency Conditions Log
  - Key-Holder Database
  - Maps
  - Floor Plans
  - Permits
- Create 205 communications plans for special events
- Host monthly operations meetings for police
- Provide monthly analytical reports

Annual Dispatch Fee	FY2 23/24 May 1, 2023-April 30, 2024	FY 24/25 May 1, 2024 – April 30, 2025	FY 25/26 May 1, 2025 – April 30, 2026	FY 26/27 May 1, 2026 – April 30, 2027	FY 27/28 May 1, 2027- April 30, 2028
Morton College	\$179,632.00	\$187,395.00	\$195,507.00	\$203,969.00	\$212,800.00

It would be the financial responsibility of the College to purchase the equipment necessary for Cicero Consolidated Dispatch to provide these services, including: Tough books or tablets, CAD mobile client licenses, portable and or mobile radios, any CAD costs incurred by the Center, and any other needed equipment identified by the Center.

**PROPOSED ACTION:** That the board to approve Bee Liner Lean Services, the lowest responsible bidder for the sliding door project, in the amount of \$197,000.

**RATIONALE:** Sliding door project

**COST ANALYSIS:** \$197,000

**ATTACHMENT:** Letter of Recommendation and bid tab



DEMONICA KEMPER ARCHITECTS

125 North Halsted Street, Suite 301 Chicago, Illinois 60661 T 312.496.0000 | F 312.496.0001  
www.dka-design.com

January 19, 2023

Dr. Stan Fields, President  
Morton College  
3801 South Central Avenue  
Cicero, Illinois 60804

Re: Morton College  
Sliding Glass Doors  
Letter of Recommendation to Award a Construction Contract

Dear Dr. Fields:

Bids were received on the above referenced project at Morton College at 1:00 pm on January 13, 2023. Six (6) bidders were Bidders of Record and four (4) bids was received.

Demonica Kemper Architects has reviewed the qualifications and scope of work with the low bid contractor, Bee Liner Lean Services, and has found no evidence which would disqualify them from being awarded the contract for this work. Demonica Kemper Architects, therefore, recommends that the Board of Trustees of Morton College consider awarding the contract for construction to:

**Bee Liner Lean Services  
8401 S. Thomas Ave. A2  
Bridgeview, Illinois 60455**

The contract amount shall include the Base Bid and Alternate 4 for a total contract amount of **\$197,000.00**, and all work shall be substantially complete as indicated in the bidding documents.

If you have any questions concerning the bidding of the Morton College Sliding Glass Doors project, please do not hesitate to call. We look forward to working with the College toward the successful completion of this project.

Sincerely,

Frank Carello, Assoc. AIA, LEED AP  
Senior Associate

Attachments: Bid Tabulation Form

**Alternate 1:** DEDUCT amount to eliminate the liquidated damages clause from the contract.

**Alternate 2:** ADD for 2 additional wall systems at Building C per the drawings.

**Alternate 3:** ADD for 1 additional wall systems at Building B per the drawings.

**Alternate 4:** ADD 9 new radiant heaters per drawings.

**00 45 87 - Certificate of Compliance w/ Illinois Human Rights Act**

00 45 88 - Certificate Regarding Criminal Background Investigations

00 45 89 - Authorization for Criminal Background Investigation

00 45 95 - Bidder Eligibility Certification and Non-Collusion Affidavit

**PROPOSED ACTION:** For the board to approve Tim's Glass & Mirror to replace the glass in the Tutoring Center and Hallways in the amount of \$42,177.92.

**RATIONALE:** Replace existing glass

**COST ANALYSIS:** \$42,177.92

**ATTACHMENT:** Estimates attached



# ESTIMATE

Tim's Glass and Mirror Company  
561 S Arthur Ave  
Arlington Heights, IL 60005, USA  
timsglassandmirror@gmail.com  
(847) 259-7331

Estimate #

894-2

Date

Thu Jan 05 2023




Total

42177.92

## Prepared For:

Joe Florio Morton College  
3801 South Central Avenue  
Cicero, Illinois 60804  
(708) 528-2502  
joseph.florio@morton.edu

Joe Florio Morton College  
3801 South Central Avenue  
Cicero, Illinois 60804

Description	QTY	Price	Amount
 <b>Lami-1/4</b> TUTORING CENTER, HALL WAY AND BRIDGE 1/4" Clear Laminated Glass: 63 x 70	30.00	1056.24	31687.20
 <b>Lami-1/4</b> 1/4" Clear Laminated Glass: 20 x 70	2.00	495.36	990.72
 <b>Lami-1/4</b>	2.50	4200.00	10500.00

## Field Labor

Tutoring Center only Glass Replacement:  
Original frames to remain.  
Interior glazing bead removal

## Exclusions:

PAINT (DISCOUNTED \$1000 FOR PAINT)  
NEW GLAZING BEADS: WILL USE ORIGINAL STOPS. IF NEW  
STOPS ARE NEEDED, WE'LL COVER THE COST.

Sub total	43177.92
Discount	1000.00
Tax	0.00
Tax Rate	0.000%

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Description	QTY	Price	Amount
		Total	42177.92

**Terms:**

Estimates are an approximation of charges to you, and they are based on the anticipated details of the work to be done. It is possible for unexpected complications to cause some deviation from the estimate. If additional parts or labor are required you will be contacted immediately.

**Notes:**

**Thank You For Your Business**

**MORTON COLLEGE**  
**Glass Replacement at Bridge and Tutoring Center**  
**2023.01.16**

DESCRIPTION	TOTAL COST
<b>Demolition</b>	<b>\$ 810</b>
Remove existing glass and window stops	\$ 810
<b>Doors/Frames/Hardware</b>	<b>\$ 1,145</b>
Furnish new window stops	\$ 1,145
<b>Glazing</b>	<b>\$ 34,843</b>
Provide LAMINATED glass replacement throughout bridge and tutoring area	\$ 34,843
Install new window stops	
<b>Painting</b>	<b>\$ 500</b>
Painting of new window stops to match frame	\$ 500
<b>Construction Clean</b>	<b>\$ 1,500</b>
Clean new glass on both sides	\$ 1,500
<b>Total Cost</b>	<b>\$ 38,798</b>
General Conditions	\$ 2,328
Insurance	\$ 776
Fee	\$ 2,095
<b>Total Cost</b>	<b>\$ 43,997</b>

**CLARIFICATIONS**



# BEE LINER LEAN SERVICES

8401S. Thomas Avenue, A2

Bridgeview, IL 60455

Tel: (708) 262-1761

[www.Bee-Lean-Services.com](http://www.Bee-Lean-Services.com)

*Integrating and Executing Lean & Clean into Construction, Building and Plant Operations and Maintenance Services*



John Florio | Director of Campus Operations  
3801S. Central Avenue  
Cicero, IL 60804

Re. Building B Second Floor Glass Windows

Date: 01/20/2023

Dear Mr. Florio;

Please consider this as a formal proposal for the Replacement of Building B Hallway Glass Windows for the campus floor entrance. Contractor will perform all labor in good workmanship; provide all materials, tools and equipment needed for the project. The following is the itemized project description;

SCOPE OF WORK – The work will consist as follow;

- Furnish and installation of 39 pieces of 1/4 clear laminated glass (safety glass on the second floor on the cafeteria area.
- This includes removal and discard of old wire glass at our own expense.

Our Total Quote for this project is.....

**Forty-Seven Thousand Nine Hundred Fifty Dollars and Zero Cents ..... (\$47,950.00)**

Additional: If the job must be done when students are not in session do to the risk of working with glass on second and first floor. There will and additional charge of \$5,000.00.

I hope this is documented in a format you will find useful. If you have any questions, or if I can be of any further assistance, please call me at 708 -262-1761.

Sincerely,

*Mourad Chekhar*

Mourad CHEKHAR, P.E  
General Manager

**PROPOSED ACTION:**

THAT THE BOARD APPROVE A RENEWED RESOLUTION APPROVING AND ADOPTING A MASTER EDUCATIONAL AFFILIATION AGREEMENT BETWEEN MORTON COLLEGE DISTRICT 527 AND ATHLETICO MANAGEMENT, LLC.

**RATIONALE:**

CAPTE and the State of Illinois require all PTA students to complete a certain amount of clinical education hours in order to graduate and obtain licensure. The more clinical affiliates that we have the more opportunity we have for our students to fulfill these requirements.

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

**COST ANALYSIS:**

\$ 0.00

**ATTACHMENT:**

Resolution  
Affiliation Agreement

**A RESOLUTION APPROVING AND ADOPTING  
CLINICAL TRAINING AFFILIATION AGREEMENT  
BETWEEN  
MORTON COMMUNITY COLLEGE DISTRICT NO. 527  
AND  
ATHLETICO MANAGEMENT, LLC**

**WHEREAS**, Morton College, Community College District No. 527 (“Morton”) is a public agency of the State of Illinois; and

**WHEREAS**, Morton is created under the provisions of the laws of the State of Illinois and is now operating under the provisions of the Public Community College Act of the State of Illinois (110 ILCS 805/1-1 et seq.) (the “Act”), as supplemented and amended; and

**WHEREAS**, Section 10 of Article VI of the Constitution of the State of Illinois provides for the execution of agreements and implementation of cooperative ventures between public agencies of the State of Illinois; and

**WHEREAS**, the Intergovernmental Cooperation Act (5 ILCS 220/1 *et seq.*, as supplemented and amended), authorizes public agencies to exercise any power or powers, privileges or authority which may be exercised by any such public agency in the State of Illinois; and

**WHEREAS**, Athletico Management, LLC (“Athletico”) may be a unit of local government and a public agency of the State of Illinois; and

**WHEREAS**, the educational program at Morton for Physical Therapist Assistants (“Program”) has a clinical component; and

**WHEREAS**, each student enrolled in the Program must complete the clinical component in order to graduate from the Program; and

**WHEREAS**, Athletico owns and operates a number of outpatient physical therapy clinics throughout Illinois that are suitable for providing students a clinical setting to satisfy the clinical

component of the Program; and

**WHEREAS**, Morton desires to enter into the affiliation agreement with Athletico to provide Morton students a clinical setting to satisfy the clinical component of the Program (and said Agreement is attached hereto as **Exhibit A** and is hereinafter referred to as the “Agreement”); and

**WHEREAS**, Athletico desires to enter into the Agreement with Morton to provide students with a clinical setting so they can satisfy the clinical component of the Program; and

**WHEREAS**, based on the foregoing, the Board of Trustees of Community College District No. 527 (the “Board”) has determined that it is in the best interests of Morton to enter into the Agreement attached hereto as **Exhibit A** to allow its students to do required clinical work with Athletico.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of Community College District No. 527 that:

**Section 1. Incorporation of Preambles.**

The Board hereby finds that all the recitals contained in the preambles to this Resolution are full, true, and correct and do hereby incorporate them into this Resolution by reference.

**Section 2. Purpose.**

The purpose of this Resolution is to authorize the President or his designee to enter into the Agreement with Athletico, and to further authorize the President or his designee to take all steps necessary to carry out the terms of the Agreement and to ratify any steps taken to effectuate those goals.

**Section 3. Authorization.**

The Board hereby authorizes and directs the President or his designee to enter into and

approve the Agreement in accordance with its terms, or any modification thereof, and to ratify any and all previous action taken to effectuate the intent of this Resolution. The Board authorizes and directs the President or his designee to execute the applicable Agreement, with such insertions, omissions and changes as shall be approved by the President and the Attorney, and the Board further authorizes the President or his designee to execute any and all additional documentation that may be necessary to carry out the intent of this Resolution. The President or his designee is hereby authorized and directed to execute the Agreement and any and all such other documents as may be necessary to carry out and effectuate the purpose of this Resolution.

**Section 4. Headings.**

The headings of the articles, sections, paragraphs, and sub-paragraphs of this Resolution are inserted solely for the convenience of reference and form no substantive part of this Resolution nor should they be used in any interpretation or construction of any substantive provision of this Resolution.

**Section 5. Severability.**

The provisions of this Resolution are hereby declared to be severable and should any provision of this Resolution be determined to be in conflict with any law, statute, or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative, unenforceable, and as though not provided for herein and all other provisions shall remain unaffected, unimpaired, valid, and in full force and effect.

**Section 6. Superseder.**

All code provisions, ordinances, resolutions, rules, and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

**Section 7. Effective Date.**

This Resolution shall be effective and in full force January 25, 2022.

Passed by a vote of \_\_\_ ayes and \_\_\_ nays at a Regular Meeting of the Board of Trustees held this 25<sup>th</sup> day of January 2023.

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Chair, Board of Trustees  
Illinois Community College District No. 527

Attest:

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Secretary, Board of Trustees  
Illinois Community College District No. 527

**EXHIBIT A**

## **CLINICAL TRAINING AFFILIATION AGREEMENT**

This **CLINICAL TRAINING AFFILIATION AGREEMENT** (this “**Agreement**”), is made and entered into as of August 11, 2022, by and between Athletico Management, LLC, on behalf of itself and its direct and indirect affiliates and subsidiaries, including but not limited to Athletico Ltd. and PT Network, LLC and its and their direct and indirect affiliates and subsidiaries (each, and collectively, “**Athletico**”), and Morton Community College (the “**School**”; and, together with Athletico, the “**Parties**” and each, a “**Party**”).

**WHEREAS**, the purpose of this Agreement is to guide and direct the Parties respecting their affiliation, working arrangements, and agreements to provide high-quality clinical learning experiences for physical therapy assistant (“**PTA**”) students enrolled in the School.

**WHEREAS**, this Agreement is intended and shall be interpreted to meet the School’s accreditation standards related to affiliation agreements with clinical affiliates.

**WHEREAS**, neither Party intends for this Agreement to alter in any way its respective legal rights or its legal obligations to any third party.

**NOW, THEREFORE**, in consideration of the mutual covenants and agreements contained herein, the Parties agree as follows:

### **1. Responsibilities of the School**

(a) The School will plan and determine the adequacy of the educational experience of the students in theoretical background, basic skill, professional ethics, attitude and behavior and shall assign to Athletico only those students who have satisfactorily completed the prerequisite classroom and clinical portions of the School’s curriculum. A student’s preparedness shall be measured in part by: (i) academic performance indicating an ability to understand what the student will observe and/or perform during the clinical experience; and (ii) appreciation of the nature and seriousness of the work the student will observe and/or perform.

(b) During the term of this Agreement, the School shall maintain: (i) accreditation as an educational institution; (ii) any licensures and approvals from the state where the School is located applicable to the School’s PTA program; and (iii) accreditation of the PTA program by the appropriate accrediting body. The School shall promptly notify Athletico of any change in its accreditation or licensure status. Athletico may terminate this Agreement immediately if School fails to maintain full and unrestricted accreditation and licensure.

(c) The School will retain ultimate responsibility for the education and assessment of its students. The School’s faculty designee for this Agreement shall be the faculty member appointed and assigned by the School, who will be responsible for PTA student teaching and assessment provided pursuant to this Agreement.

(d) The School will advise Athletico in writing at least thirty (30) days prior to the placement of students at an Athletico facility of the date anticipated for the commencement of their participation in the clinical learning experience.



(e) The School will advise all students assigned to Athletico facilities regarding the confidentiality of patient/client records and patient/client information imparted during the training experience. The School will also advise all students that the confidentiality requirements survive the cancellation, termination or expiration of this Agreement.

(f) The School will require all participating students to maintain health insurance and provide proof of health insurance to the School. Athletico may request the student provide proof of health insurance prior to beginning of the training experience.

(g) Prior to commencing training under this Agreement, the School will require all participating students (and School faculty if they visit Athletico sites) to complete and keep on file at the School evidence of the following: (i) a signed Acknowledgement and Confirmation of Student Background Check in the form attached hereto as **Exhibit A**; (ii) a current immunization record demonstrating compliance with the School's immunization policy; and (iii) a current certification for administering cardiopulmonary resuscitation. The School will also inform students that they may be required to undergo a drug test or other similar screening tests pursuant to Athletico's policies and practices. Any expenses related to compliance with the requirements of this paragraph shall be the responsibility of the affected student or the School, and Athletico shall be entitled to reimbursement from the affected student or the School if it incurs any expense related to the same.

(h) The School shall educate students on Blood borne Pathogens, Hepatitis B and Tuberculosis consistent with Occupational Safety and Health Administration Standards prior to being placed at Athletico.

(i) The School will advise students that they are required to comply with, and the School shall provide students with copies of, all applicable Athletico rules, regulations, and procedures, and any applicable state, local, or federal law. Athletico shall provide School with one (1) copy of applicable Athletico rules, regulations, and procedures.

(j) If requested by Athletico, the School will provide instruction to Athletico's staff with respect to the School's expectations regarding assessment of the School's students at Athletico.

(k) The School warrants and represents that it provides occurrence-based liability insurance or self-insurance for its students with limits of at least \$1,000,000 per occurrence and \$3,000,000 annual aggregate. However, if the School is a public entity entitled to governmental immunity protections under applicable state law, then the School shall provide occurrence-based liability coverage in accordance with any limitations associated with the applicable law; but the School shall provide such insurance with limits of at least \$1,000,000 per occurrence and \$3,000,000 annual aggregate in the event governmental immunity protections are determined by a court of competent jurisdiction to not apply. If requested by Athletico, the School shall provide a certificate of insurance demonstrating coverage for students participating in clinical training at Athletico.

(l) Subject to the terms of Section 1(m) below and to the extent permitted by applicable law, the School hereby agrees to indemnify and hold harmless Athletico and its directors, officers,

managers, employees, partners, affiliates and agents from and against any and all claims, demands, actions, losses, expenses, damages, liabilities, costs (including, without limitation, interest, penalties and reasonable attorneys' fees) and judgments arising out of the negligence, reckless or intentional misconduct, or breach of this Agreement by the School or any of its employees, agents, or students.

(m) If the School is a public entity entitled to protections of governmental immunity under applicable law, it is specifically understood and agreed that nothing contained in this paragraph or elsewhere in this Agreement will be construed as: an express or implied waiver by the School of its governmental immunity or of its state governmental immunity; an express or implied acceptance by School of liabilities arising as a result of actions which lie in tort or could lie in tort in excess of the liabilities allowable under the applicable governmental immunity laws; or, a pledge of the full faith and credit of a debtor contract; or, as the assumption by the School of a debt, contract, or liability of Athletico.

(n) During the term of this Agreement, the School shall be permitted to use an Athletico logo on written recruiting and other promotional materials relating to the educational programs offered by the School. The School shall obtain prior written approval from Athletico of all materials containing an Athletico logo. To the extent that an Athletico logo is used as discussed in this section, School agrees that its use of Athletico's logo is non-exclusive, limited and non-transferable and must be approved by Athletico in writing prior to its use. All ownership of Athletico's intellectual property, including but not limited to Athletico's logos, and right, title and interest in and to Athletico's intellectual property, including but not limited to Athletico's logos, is and shall remain the sole and exclusive property of Athletico.

## **2. Responsibilities of Athletico**

(a) Athletico will provide students and faculty with access to appropriate resources for PTA student education including: a) access to patients at Athletico facilities in an appropriately supervised environment, in which the students can complete the School's curriculum; b) student security badges or other means of secure access to patient care areas; and c) access and required training for PTA students in the proper use of electronic medical records or paper charts, as applicable.

(b) Athletico will retain full authority and responsibility for patient care while patients are being treated at Athletico and quality standards, and will maintain a level of care that meets generally accepted standards conducive to satisfactory instruction. While in Athletico's facilities, students will have the status of trainees; are not to replace Athletico staff; and, are not to render unsupervised patient care and/or services. All services rendered by students must have educational value and meet the goals of the PTA education program. Athletico and its staff will provide such supervision of the educational and clinical activities as is reasonable and appropriate to the circumstances and to the student's level of training.

(c) Athletico staff will assist the School in the assessment of the learning and performance of participating students by completing assessment forms provided by the School and returned to the School in a timely fashion.

(d) Athletico will provide for the orientation of School's participating students as to Athletico's rules, regulations, policies, and procedures.

(e) Athletico agrees to comply with applicable state and federal workplace safety laws and regulations. In the event a student is exposed to an infectious or environmental hazard or other occupational injury while at Athletico, Athletico, upon notice of such incident from the student, will contact the local emergency medical treatment provider in the same manner it would for its own its employees or patients. Athletico bears no financial responsibility for any charges generated for emergency care and transport to an emergency medical treatment facility. Any such charges shall be the responsibility of the affected student or the School, and Athletico shall be entitled to reimbursement from either the student or the School in the event that Athletico incurs any cost related to the same.

(f) To the extent Athletico generates or maintains educational records related to a participating student, Athletico agrees to comply with the Family Educational Rights and Privacy Act ("**FERPA**") to the same extent as such laws and regulations apply to the School and shall limit access to only those employees or agents with a need to know. For the purposes of this Agreement, pursuant to FERPA, School hereby designates Athletico as a school official with a legitimate educational interest in the educational records of the participating student(s) to the extent that access to the School's records is required by Athletico to carry out the program.

(g) Upon request, Athletico will provide proof to the School that it maintains liability insurance in an amount that is commercially reasonable.

(h) Athletico will provide written notification to the School promptly if a claim arises involving a student. Athletico and School agree to share such information in a manner that protects such disclosures from discovery to the extent possible under applicable federal and state laws.

(i) Athletico will resolve any situation in favor of its patients' welfare and restrict a student to the role of observer when a problem may exist until the incident can be resolved by the staff in charge of the student or the student is removed. Athletico will notify the School if such an action is required.

(j) Athletico shall identify a site coordinator from among its clinical staff who will communicate and cooperate with the designated School faculty member to ensure faculty and PTA student access to appropriate resources for the clinical training experience.

(k) Athletico may immediately remove from the premises and suspend or terminate a student's participation when, in its sole discretion, it determines that further participation by the student would no longer be appropriate. Athletico will immediately notify the School in writing if such an action has been taken and why it has been taken.

(l) Athletico hereby agrees to indemnify and hold harmless School and its directors, officers, managers, employees, partners, affiliates and agents from and against any and all claims, demands, actions, losses, expenses, damages, liabilities, costs (including, without limitation, interest, penalties and reasonable attorneys' fees) and judgments arising out of the negligence,

reckless or intentional misconduct, or breach of this Agreement by Athletico or any of its employees or agents.

### **3. Mutual Responsibilities**

(a) Representatives for each Party will be established on or before the execution of this Agreement.

(b) The Parties will work together to maintain an environment of high quality patient care. At the request of either Party, a meeting or conference will promptly be held between School and Athletico representatives to resolve any problems or develop any improvements in the operation of the clinical training program.

(c) The School will provide qualified and competent individuals in adequate number for the instruction, assessment, and supervision of students using the School facilities. Athletico will provide qualified and competent staff members in adequate number for the instruction and supervision of students using Athletico facilities.

(d) The School and Athletico will not discriminate against any employee, applicant or student enrolled in their respective programs because of age, creed, gender, gender identity, national origin, race, sex, sexual orientation, physical or psychological/mental disability or any other status protected by law.

(e) The School, including its faculty, staff, and students, and Athletico share responsibility for creating an appropriate learning environment that includes both formal learning activities and the attitudes, values, and informal “lessons” conveyed by individuals who interact with the student. The Parties will cooperate to evaluate the learning environment (which may include on-site visits) to identify positive and negative influences on the maintenance of professional standards, and to conduct and develop appropriate strategies to enhance the positive and mitigate the negative influences.

(f) The Parties may gain access to certain information that is either confidential or proprietary in nature and unauthorized disclosure of which could cause irreparable damage to either Party. The Parties therefore agree that all such information is confidential and will be held in strict confidence and will not be used or disclosed in any manner unless required by law, and the Parties further agree that the disclosure or threatened disclosure of such information would cause irreparable damage to the non-disclosing Party, and that the remedies at law for any such disclosure or threatened disclosure would be inadequate, and therefore, the non-disclosing Party shall be entitled to institute and prosecute proceedings in any court of competent jurisdiction in DuPage County, Illinois, for specific performance and/or injunctive relief to prevent further damage or harm from the disclosure or any damage or harm from a threatened disclosure.

(g) Each Party represents that neither it nor any of its employees and agents is excluded as a provider under Medicare or Medicaid or under any other federal or state health care program.

### **4. Term and Termination**

(a) This Agreement is effective upon execution by both Parties to the covered clinical training experience(s) and will continue for five (5) years, or until otherwise terminated by either Party (“**Term**”). This Agreement may be terminated at any time and for any reason by either Party upon not less than ninety (90) days’ prior written notice to the other Party. Should notice of termination be given under this section, students already scheduled to train at Athletico will be permitted to complete any previously scheduled clinical assignment at Athletico, unless in Athletico’s sole discretion, termination should be immediate.

(b) Either Party may terminate this Agreement immediately if they determine that this Agreement would violate any applicable laws, rules or regulations or would cause a default under the terms of any other contract or agreement to which they are party.

**5. Employment Disclaimer.** The students participating in the program will not be considered employees or agents of Athletico or School for any purpose. Students will not be entitled to receive any compensation from Athletico or School or any benefits of employment from Athletico or School, including but not limited to, health care or workers’ compensation benefits, vacation, sick time, or any other benefit of employment, direct or indirect. Athletico will not be required to purchase any form of insurance for the benefit or protection of any student of the School.

**6. Health Insurance Portability and Accountability Act.** Students participating in clinical training pursuant to this Agreement are members of Athletico’s workforce for purposes of the Health Insurance Portability and Accountability Act (“**HIPAA**”) within the definition of “health care operations” and therefore may have access to patient protected health information as provided for in the Privacy Rule of HIPAA. Therefore, additional agreements are not necessary for HIPAA compliance purposes. This paragraph applies solely to HIPAA privacy and security regulations applicable to Athletico and, as stated in Section 5, above, does not establish an employment relationship.

**7. No Agency Relationship Between the Parties.** Nothing in this Agreement is intended to or shall be construed to constitute or establish an agency, employer/employee, partnership, franchise, or fiduciary relationship between the Parties or Athletico and the students; and neither Party nor the students shall have the right or authority or shall hold themselves out to have the right or authority to bind the other Party, nor shall either Party be responsible for the acts or omissions of the other except as provided specifically to the contrary herein.

**8. Assignment.** Notwithstanding anything contained in this Agreement to the contrary, Athletico may assign its rights and obligations hereunder to an affiliate or to a successor who purchases a majority of its assets or ownership interest or who merges with Athletico without School’s prior written consent. This Agreement shall be binding upon the Parties thereto, their successors, employees, agents and assigns, during the Term of the Agreement.

**9. Governing Law.** This Agreement shall be governed by the laws of the State of Illinois, regardless of choice of law principles. Each of the Parties to this Agreement irrevocably consents to the service of process in any suit, action or proceeding by sending the same by certified mail, return receipt requested, or by recognized overnight courier service.

**10. No Special Damages.** IN NO EVENT SHALL EITHER PARTY BE LIABLE HEREUNDER (WHETHER IN AN ACTION IN NEGLIGENCE, CONTRACT OR TORT OR BASED ON A WARRANTY OR OTHERWISE) FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES INCURRED BY THE OTHER PARTY OR ANY THIRD PARTY, EVEN IF THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

**11. Notices.** All notices provided by either Party to the other will be in writing, and will be deemed to have been duly given when delivered personally, when deposited in the United States mail, First Class, return receipt, postage prepaid, or when sent via nationally recognized overnight carrier addressed to the party to whom it is to be given at the address set forth below or at such other or additional address as the other party may designate by notice to the other:

If to School:

Morton Community College  
3801 South Central Avenue  
Cicero, Illinois 60804  
United States

With a copy to:  
Del Galdo Law Group, LLC  
Attn: School Law Counsel  
1441 S. Harlem Ave.  
Berwyn, IL 60402  
United States

And

If to Athletico:

Athletico Management, LLC  
c/o Jennifer Warning, Travis Egli, and Legal Department  
2122 York Road  
Oak Brook, IL 60523

**12. No Payments.** Except for any reimbursements by the School to Athletico pursuant to this Agreement, no payments shall be made between the Parties or to the students in connection with this Agreement.

**13. Severability.** If any provision of this Agreement or the application thereof to any person or situation shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provision to persons or situations other than those to which it shall have been held invalid or unenforceable, shall not be affected thereby, but shall continue to be valid and enforceable to the fullest extent permitted by law.

**14. Headings.** Headings in this Agreement are for convenience only.

**15. Entire Agreement.** This Agreement supersedes any prior agreements, releases or stipulations, oral or written, and all other communications between the Parties relating to the

subject matter of this Agreement. Any and all prior written agreements entered into by and between Athletico and School related to the subject matter of this Agreement shall be terminated and of no further force and effect as of the effective date of this Agreement.

**16. Similar Agreements.** The Parties agree that Athletico shall be free to enter into similar agreements with other educational institutions, and that School shall be free to enter into similar agreements with other facilities.

**17. Waiver.** Any waiver of any provision hereof shall not be effective unless expressly made in writing and executed by the Party to be charged. The failure of any Party to insist on performance of any term or condition of this Agreement shall not be construed as a waiver or relinquishment of any rights granted hereunder or of the further performance of any such term, covenant or condition, and the obligations of the Parties with respect thereto shall continue in full force and effect.

**18. No Third-Party Beneficiaries.** This Agreement shall inure exclusively to the benefit of and be binding upon the Parties hereto and their respective successors, assigns, executors and legal representatives. Nothing in this Agreement, expressed or implied, is intended to confer on any person other than the Parties hereto or their respective successors and assigns any rights, remedies, obligations or liabilities under or by reason of this Agreement.

*[Remainder of page intentionally left blank; signature page follows.]*

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first set forth above.

**SCHOOL:**

Morton Community College

Signature: \_\_\_\_\_

Name: Cara Bonick

Title: \_\_\_\_\_

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

**ATHLETICO:**

Athletico Management, LLC

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

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

DocuSigned by:  
*Christopher Throckmorton*  
1552FEA818824CE...

Christopher Throckmorton

CEO

1/20/2023

Athletico Ltd.

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

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

DocuSigned by:  
*Mark Kaufman*  
68E8FB0A9F1C4BA...

Mark Kaufman

Executive Chairman

1/20/2023



**EXHIBIT A****Acknowledgement and Confirmation of Student Background Check Form**

Morton Community College (“**School**”) hereby acknowledges and confirms that the following statements are true and correct as of the date of this Acknowledgement and Confirmation of Student Background Check Form as it relates to \_\_\_\_\_ (“**Student**”) prior to his/her participation in the clinical education experience with Athletico, Ltd. or one of its affiliates:

1. School has completed, and Student has passed, a criminal background check that included a federal/national, state and local component by the following organization that is accredited by the Professional Background Screening Association (formerly known as the National Association of Professional Background Screeners):

---

*[Please print name of company that conducted the background check.]*

2. School has confirmed that Student is not included on any of the following lists:
  - a. Office of Inspector General List of Excluded Individuals/Entities;
  - b. GSA List of Parties Excluded from Federal Programs; and
  - c. U.S. Treasury, Office of Foreign Assets Control (“**OFAC**”), list of Specially Designated Nationals (“**SDN**”).
3. School has verified that Student has obtained the degrees and certificates, if any, included by Student on Student’s application to the program or resume for all states where Student has lived.<sup>1</sup>
4. School has confirmed that Student holds all healthcare professional licenses, if any, included by Student on Student’s application to the program or resume and there was no disciplinary action taken with respect to such license(s).

**SCHOOL:**

Morton Community College

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

---

<sup>1</sup> Any state check shall be in accordance with the respective state’s requirements.



**PROPOSED ACTION:** *THAT THE BOARD APPROVE THE FACILITY USE APPLICATION FOR FREEDOM MIDDLE SCHOOL - BERWYN SOUTH DIST. 100 TO CONDUCT THEIR 8TH GRADE PROMOTION CEREMONY ON MAY 31<sup>ST</sup>, 2023 FROM 5:00 P.M. TO 7:30 P.M.*

**RATIONALE:** [Required by Board Policy 5.3.1 and *Chapter 110, Act 805, Section 3.27.1 of the Illinois Compiled Statutes*]

*Morton College will support our community partner organization and provide space for Freedom Middle School - Berwyn South Dist. 100.*

**COST ANALYSIS:** *No Cost to Morton College*

**ATTACHMENT:** *Facility Use Application*

**MORTON COLLEGE**  
**Facility Use Permit Application**

This form must be completed and returned no less than forty-five (45) days prior to the date for which the facility is requested. Confirmation will be made in writing.

Date:

12/2/22

Name of Organization:

FREEDOM MIDDLE SCHOOL - BERWYN SOUTH DIST. 100

Address:

3016 S. RIDGELAND AVE  
Street

BERWYN  
City

60402  
Zip Code

Telephone:

708 795 5800

Person to Contact:

ENRIQUE OJEDA

Date(s) Requested:

MAY 31<sup>st</sup>, 2022

Time Requested: From:

5pm

To:

7:30pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested:

MORTON COLLEGE GYM

Purpose of Use:

8<sup>th</sup> GRADE PROMOTION CEREMONY

Expected Attendance:

750 - 800

Equipment

Requested:

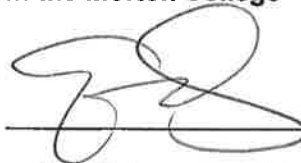
STAGE, AUDIO EQUIP., CHAIRS, PODIUM

Extent to which refreshments, if any, are to be served:

N/A

I (we) agree to comply with all rules and regulations set forth in the Morton College Campus Facilities Rental and Use Procedure.

Authorized Signature:



Organization Title:

FREEDOM MIDDLE SCHOOL  
Principal

Please send this form to:

Director of Physical Plant  
Morton College  
3801 S. Central Ave.  
Cicero, Illinois 60804  
(708) 656-8000, Ext. 2221 Fax (708) 656-7679

Date

Stan Fields  
President

Date

**MORTON COLLEGE  
HOLD HARMLESS AGREEMENT  
WAIVER AND RELEASE OF ALL CLAIMS**

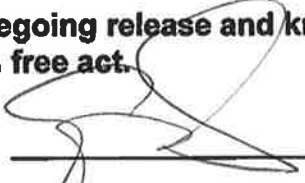
**This form must be completed and returned with the Facility Use Permit Application together with a copy of your Certificate of Insurance.**

**ORGANIZATION:** FREEDOM MIDDLE SCHOOL, ~~BETHUN~~ BETHUN SOUTHERN  
**ADDRESS:** 3016 S. RIDGELAND AVE  
**TELEPHONE:** 708 795 580  
**DATE (S) OF UTILIZATION:** 5/31/22

The undersigned shall assume responsibility for and defend at its own expense all claims for personal injury, including but not limited to medical expenses, property damage, and any other type of claim arising for such use; and the undersigned further agrees to pay all costs for losses or damages to Morton College owned land, buildings and equipment. It is further understood that in consideration for being permitted to utilize the facilities of Morton College, I do for myself, my heirs, executors, administrators, assigns, and the organization I represent, hereby release and forever discharge Morton College, its trustees, officers, agents, employees, servants and officials, of and from any and every claim or in equity arising from or by reason of any bodily injury or personal injuries known or unknown, death or property damage resulting or to result from any accident which may occur as a result of this facility utilization.

This release contains the entire agreement between the parties hereto and the terms of this release are contractual and not a mere recital.

I have carefully read the foregoing release and know the contents thereof and sign this release as my own free act.

**Authorized Signature:**   
**Organization Title:** Principal  
**Date:** 12/1/22



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/8/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Arthur J. Gallagher Risk Management Services, Inc. 2850 Golf Road Rolling Meadows IL 60008	<b>CONTACT NAME:</b> Lilly Wagner <b>PHONE (A/C, No. Ext):</b> (630) 647-3162 <b>E-MAIL ADDRESS:</b> Lillian_Wagner@ajg.com <b>FAX (A/C, No):</b>
<b>INSURED</b> Suburban School Cooperative Ins Pool C/O South Berwyn School District #100 3401 South Gunderson Ave. Berwyn IL 60402-2999	<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> Risk Program Administrators <b>INSURER B:</b> <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>

**COVERAGES****CERTIFICATE NUMBER:** 1403153430**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> SIR - \$400,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		SSCIPGL2022	12/31/2022	12/31/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 0 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000 \$
A	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> SIR \$400,000			SSCIPAL2022	12/31/2022	12/31/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Comp/Coll Ded. \$ 2,500
A	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			SSCIPGL2022	12/31/2022	12/31/2023	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Property (Including Theft) SIR - \$400,000			SSCIPPR2022	12/31/2022	12/31/2023	Blanket Limit: \$2,000,000 Deductible: \$2,500

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Suburban School Cooperative Insurance Pool - Great American Insurance Company (NAIC #16691), Pennsylvania Manufacturers' Association Insurance Company (NAIC #12262), Markel Global Reinsurance Company (NAIC #10829)  
RE: Middle School Graduations held at Morton College. Morton College is shown as an additional insured solely with respect to General Liability coverage as evidenced herein as required by written contract.

**CERTIFICATE HOLDER****CANCELLATION**

Morton College  
3801 S. Central Ave  
Cicero IL 60804

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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**PROPOSED ACTION:** *THAT THE BOARD APPROVE THE FACILTY USE APPLICATION FOR BERWYN SOUTH HERITAGE SD100 – HERITAGE MIDDLE SCHOOL TO CONDUCT THEIR 8TH GRADE PROMOTION CEREMONY ON JUNE 1ST, 2023 FROM 3:00 P.M. TO 8:00 P.M.*

**RATIONALE:** [Required by Board Policy 5.3.1 and *Chapter 110, Act 805, Section 3.27.1 of the Illinois Compiled Statutes*]

*Morton College will support our community partner organization and provide space for SD100 – Heritage Middle School.*

**COST ANALYSIS:** *No Cost to Morton College*

**ATTACHMENT:** *Facility Use Application*

## **MORTON COLLEGE**

### **CAMPUS FACILITIES RENTAL AND USE PROCEDURE**

The purpose of this procedure is to set forth the rules and regulations under which College sponsored and other eligible groups may utilize campus facilities. The Director of Physical Plant in accordance with the provisions of Board of Trustee Policy No. 5.8, shall administer the procedure. Use of Buildings by Organizations and Societies and the rules and regulations set forth herein.

1. The use of campus facilities by College students and for College sponsored activities shall have priority over all other requests for use by outside groups. Because of this priority, many requests for campus facility use, even though desirable, may of necessity be denied or granted on a limited basis.
2. Campus facilities will be made available, subject to the above limitations, to bona fide community groups which are headquartered in or derive the greatest number of their members from within the boundaries of Illinois Community College District No. 527 or other educational or governmental institutions.
3. Use of the campus facilities shall be limited to educational, cultural, and recreational activities.
4. Use of campus facilities shall not be granted which will be injurious to the buildings, grounds, or equipment.
5. Users shall be required to sign a Hold Harmless Agreement prior to using campus facilities. By signing that agreement, users shall consent to save, hold harmless and indemnify the College, Board of Trustees, staff, students, agents and/or associates from all damages, claims, legal fees or any other losses arising from the use of campus facilities.
6. Users shall be required to file a certificate of insurance with the College indicating that the user has secured a fully paid policy of insurance, in an amount deemed adequate to indemnify the College, Board of Trustees, staff, students, agents and/or associates against all liabilities, personal injuries and property damage claims or losses which user may cause or incur as a result of the utilization of campus facilities. In all policies of insurance, the College, Board of Trustees, staff, students, agents and/or associates shall be named as additional insured.
7. The College reserves the right to revoke any authority previously granted for the use of facilities at any time it deems such action is in the best interest of the College without



prior notice to users. No authorization for campus facility use granted hereunder shall be deemed to be a contract or a lease between the College and the user.

**8. Fees for the use of campus facilities shall be charged as follows:**

- A.) College sponsored activities shall incur no charges.**
- B.) Hourly rental fees shall be charged to outside users in accordance with the Rental Fee Schedule which is attached hereto and made a part hereof. Charges shall be based on the actual number of hours of use. They shall include a one-half hour period both prior to and following the scheduled use to allow for opening, closing, and securing of the facility. Rental fees are charged to recover costs of utilities and to pay for normal cleaning and security. Additional fees shall be charged for use of equipment in accordance with the attached Rental Fee Schedule. When, in the judgment of the Director of Physical Plant, additional security, supervisory custodial, or special equipment operators are required, the actual cost of such labor shall be charged to the user. Usually, labor rates for full time personnel shall be one and one-half their normal rate. Holiday utilization of personnel shall be double their normal labor rates. All damages shall be billed at cost to repair or replace.**
- C.) Long term regular users, such as other colleges or educational institutions who wish to utilize campus facilities to offer extension courses, may be granted use of the facilities by the President. When such use is granted under this long-term use, facility and equipment rates shall be one-half of the regular fees. All other fees will remain the same.**
- D.) Fees associated with facilities usage may be waived by the President of the College for community groups as defined in section 2 which conduct or sponsor activities aimed at improving and/or enhancing the community and/or its citizens. Requests for a waiver of fees must be submitted to the Director of Physical Plant in writing with a rationale for the exemption.**

**9. Users shall complete a Facility Use Permit Application and submit it to the college no less than forty-five (45) days prior to the date for which the facility is being requested.**

**10. All users shall adhere to rules listed below. Failure to comply may result in cancellation of Facility Use Permit.**

- A.) The presence or use of alcoholic beverages and/or controlled substances on school property is strictly prohibited.**
- B.) There shall be no physical attachments to the buildings or grounds without prior permission of the Director of Physical Plant. The use of stakes or**

posts pounded, dug, or otherwise inserted into the asphalt or concrete surfaces shall be strictly prohibited.

- C.) Smoking is not permitted within the campus. Disposal of the remains of smoking materials on any floor or other surface may result in the cancellation of the immediate use and future requests for campus facility use.
- D.) Users serving refreshments during their meeting shall furnish all necessary consumable supplies and shall be responsible for placing all evidence of food, beverages and supplies in appropriate waste containers provided by the College.
- E.) Heating controls shall be regulated by College personnel only.
- F.) Fire exits and doorways must be kept clear and hallways passable at all times.
- G.) Access to any portion of the campus facilities other than those authorized on the permit is prohibited.
- H.) An employee of the College must be present within a building at all times during its use.
- I.) Keys to any building or any portion of a facility within a building shall not be given to any user.
- J.) Continued use of facilities by an organization shall be contingent upon its compliance with all applicable rules and regulations.
- K.) Failure to pay rental fees prior to the date of use may result in cancellation of the immediate use and future requests for campus facility use.
- L.) All checks for fees shall be made payable to Morton College, 3801 South Central Avenue, Cicero, Illinois 60804. They must be received in the Physical Plant Office no later than one week prior to the date requested.
- M.) Users shall provide adequate competent adult supervision of the activity at all times during use of facilities.
- N.) College equipment, furniture or materials shall not be rearranged or removed from its normal location without written permission granted when the request for use is approved.

- O.) Any piece of equipment that is purchased for the use of the College by outside groups or individuals, becomes the property of the College to ensure the control of the equipment by the administration.
  - P.) College equipment or equipment purchased for and donated to the College by an outside user shall not be removed from the campus facility.
  - Q.) Equipment, furniture, or materials belonging to users shall not be brought into the campus facility without prior written permission. Requests for such permission shall be made at the time the Facility Use Permit is applied for.
  - R.) Equipment, furniture or materials brought onto the premises with permission must be removed from the campus facility when the use is concluded. The items, which may remain, are those that will not interfere with normal college operations, when storage facilities are available. Authorization to store materials or equipment may be revoked at the convenience of the College.
  - S.) There shall be no solicitation of students or staff members without prior approval.
  - T.) No literature with respect to any proposed utilization of campus facilities shall be posted or distributed without prior approval.
  - U.) Any use of pyrotechnics, i.e. smoke, fire, flame, or spark producing devices are strictly prohibited on campus inside and outside of buildings. Use of such devices will only be allowed with the explicit written permission of the Director of Physical Plant, authorized agent from the Town of Cicero's Fire Department, and the State Fire Marshall. Any such uses, if permitted, shall adhere to all local town ordinances and state laws.
11. College owned equipment, furniture, or materials would not be available for off campus use by individuals or organizations. Exceptions may be granted to individuals or organizations approved for use of facilities for a specific event part of which must take place off campus.

**MORTON COLLEGE**  
**Facility Use Permit Application**

This form must be completed and returned no less than forty-five (45) days prior to the date for which the facility is requested. Confirmation will be made in writing.

Date: 12/5/2022

Name of Organization: Berwyn South SD100 - Heritage Middle School

Address: 6850 W 31st St. Berwyn 60402  
Street City Zip Code

Telephone: 708-749-6110 ext 4805 Person to Contact: Michelle Hauer

Date(s) Requested: June 1st, 2023

Time Requested: From: ~~3 PM~~ 3 PM To: 8 PM

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Gym

Purpose of Use: Heritage Middle School Promotion

Expected Attendance: 174 graduates → 800 total

Equipment Requested: ramp

Extent to which refreshments, if any, are to be served: none

I (we) agree to comply with all rules and regulations set forth in the Morton College Campus Facilities Rental and Use Procedure.

Authorized Signature: Michelle Hauer  
Organization Title: Principal

Please send this form to: Director of Physical Plant  
Morton College  
3801 S. Central Ave.  
Cicero, Illinois 60804  
(708) 656-8000, Ext. 2221 Fax (708) 656-7679

Date

Stan Fields  
President

Date

**MORTON COLLEGE  
HOLD HARMLESS AGREEMENT  
WAIVER AND RELEASE OF ALL CLAIMS**

**This form must be completed and returned with the Facility Use Permit Application together with a copy of your Certificate of Insurance.**

**ORGANIZATION:** Bermyn South School District 100  
**ADDRESS:** 6850 W 31st St Bermyn, IL 60402  
**TELEPHONE:** 708-749-6110  
**DATE (S) OF UTILIZATION:** 12/1/2023

The undersigned shall assume responsibility for and defend at its own expense all claims for personal injury, including but not limited to medical expenses, property damage, and any other type of claim arising for such use; and the undersigned further agrees to pay all costs for losses or damages to Morton College owned land, buildings and equipment. It is further understood that in consideration for being permitted to utilize the facilities of Morton College, I do for myself, my heirs, executors, administrators, assigns, and the organization I represent, hereby release and forever discharge Morton College, its trustees, officers, agents, employees, servants and officials, of and from any and every claim or in equity arising from or by reason of any bodily injury or personal injuries known or unknown, death or property damage resulting or to result from any accident which may occur as a result of this facility utilization.

This release contains the entire agreement between the parties hereto and the terms of this release are contractual and not a mere recital.

I have carefully read the foregoing release and know the contents thereof and sign this release as my own free act.

**Authorized Signature:** Michelle Hauer  
**Organization Title:** Principal  
**Date:** 12/5/2023

## Morton College Rental Fees

**\*Minimum charge of \$10.00 an hour for administrative and processing costs will apply to ALL groups in addition to the following fee schedule.**

<u>AREA/SPACE</u>	<u>CAPACITY</u>	<u>HOURLY RATE</u>		<u>HOURLY RATE</u>
		For-Profit		Non-Profit
CLASSROOM	15-30	\$15.00		\$11.25
CONFERENCE ROOM	12	\$12.00		\$9.00
LARGE LECTURE HALL	125	\$35.00		\$26.25
SMALL LECTURE HALL	75	\$35.00		\$26.95
CAFETERIA	300	\$100.00	1 <sup>ST</sup> HR	\$75.00
		\$40.00	thereafter	\$30.00
GYMNASIUM	500-1000	\$100.00	1 <sup>ST</sup> HR	\$75.00
		\$35.00	thereafter	\$30.00
UPPER GYMNASIUM	350	\$100.00	1 <sup>ST</sup> HR	\$75.00
		\$50.00	thereafter	\$30.50
CORRIDOR/LOBBIES		\$25.00		\$18.75
OUTDOOR STAGE AREA	400	\$50.00		\$37.50
ATHLETIC FIELD		\$25.00	PER DAY	\$18.75
PARKING LOT	750	Cost to be arranged		
EQUIPMENT USE	NOTE: Hourly RATE/DAILY			HOURLY RATE
		For-Profit		Non-Profit
Piano		\$50.00		\$35.00
Overhead Projector	+Operators Cost	\$25.00		\$15.00
Microphone	+Operators Cost	\$15.00		\$10.00
TV/DVD	+Operators Cost	\$40.00		\$35.00
Folding Chair	Use/Set-up	.75		.50
Stage Lighting Controls	+Operators Cost	\$50.00		\$35.00
Scoreboard Gymnasium	+Operators Cost	\$50.00		\$35.00

<b>Folding Table</b>	<b>Use/Set-up</b>	<b>\$10.00</b>	<b>\$5.00</b>
<b>Other AV Equipment</b>	<b>Cost to be arranged</b>		

**An Additional CHARGE will be applied for any college CUSTODIAL/CAMPUS POLICE related costs. A discount may be applicable for reuse.**

<b>Theatre Rental</b>	<b>\$1000.00 per day (weekends)</b>
<b>(340 person capacity).</b>	<b>\$800.00 per day (week days)</b>

**This fee does not include lights/sound and extra staff.**



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/8/2022

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<b>PRODUCER</b> Arthur J. Gallagher Risk Management Services, Inc. 2850 Golf Road Rolling Meadows IL 60008	<b>CONTACT NAME:</b> Lilly Wagner <b>PHONE (A/C, No. Ext):</b> (630) 647-3162 <b>E-MAIL ADDRESS:</b> Lillian_Wagner@ajg.com <b>FAX (A/C, No):</b>
<b>INSURED</b> Suburban School Cooperative Ins Pool C/O South Berwyn School District #100 3401 South Gunderson Ave. Berwyn IL 60402-2999	<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> Risk Program Administrators <b>INSURER B:</b> <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>

**COVERAGES****CERTIFICATE NUMBER:** 1403153430**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> SIR - \$400,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		SSCIPGL2022	12/31/2022	12/31/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 0 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000 \$
A	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> SIR \$400,000			SSCIPAL2022	12/31/2022	12/31/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Comp/Coll Ded. \$ 2,500
A	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			SSCIPGL2022	12/31/2022	12/31/2023	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N / A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Property (Including Theft) SIR - \$400,000			SSCIPPR2022	12/31/2022	12/31/2023	Blanket Limit: \$2,000,000 Deductible: \$2,500

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Suburban School Cooperative Insurance Pool - Great American Insurance Company (NAIC #16691), Pennsylvania Manufacturers' Association Insurance Company (NAIC #12262), Markel Global Reinsurance Company (NAIC #10829)  
RE: Middle School Graduations held at Morton College. Morton College is shown as an additional insured solely with respect to General Liability coverage as evidenced herein as required by written contract.

**CERTIFICATE HOLDER****CANCELLATION**

Morton College  
3801 S. Central Ave  
Cicero IL 60804

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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**PROPOSED ACTION:** For the board to approve Berwyn South School District 100 – Freedom & Heritage Middle School Band Festivals on March 18<sup>th</sup> 2023 in the Jedlicka Theatre

**RATIONALE:** Berwyn Band Festival

**COST ANALYSIS:** None

**ATTACHMENT:**

**MORTON COLLEGE**  
**Facility Use Permit Application**

This form must be completed and returned no less than forty-five (45) days prior to the date for which the facility is requested. Confirmation will be made in writing.

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

Name of Organization: Berwyn South School District 100- Freedom and Heritage Middle Schools

Address: 3401 Gunderson Ave. Berwyn IL 60402

Street

City

Zip Code

Telephone: (708) 795-2317 (District Office)  
(630)-4614618 (Jessica Clark Direct Number)

Person to Contact: (630)-4614618  
(Jessica Clark Direct Number)

Date(s) Requested: Saturday, March 18 2023

Time Requested: From: 8am To: 12:30pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Auditorium

Purpose of Use: Berwyn Band Festival. Middle School Bands performing

Expected Attendance: 50 performers, 100 or more audience members

Equipment Requested: None.

Extent to which refreshments, if any, are to be served: None.

I (we) agree to comply with all rules and regulations set forth in the Morton College Campus Facilities Rental and Use Procedure.

Authorized Signature: Jessica Clark

Organization Title: Band Director

Please send this form to: Director of Physical Plant  
Morton College  
3801 S. Central Ave.  
Cicero, Illinois 60804  
(708) 656-8000, Ext. 2221 Fax (708) 656-7679

\_\_\_\_\_  
Date

\_\_\_\_\_  
Stan Fields  
President

\_\_\_\_\_  
Date

**MORTON COLLEGE  
HOLD HARMLESS AGREEMENT  
WAIVER AND RELEASE OF ALL CLAIMS**

**This form must be completed and returned with the Facility Use Permit Application together with a copy of your Certificate of Insurance.**

**ORGANIZATION:** Berwyn South School District 100  
Freedom and Heritage Middle Schools

**ADDRESS:** 3401 Gunderson Ave. Berwyn IL 60402

**TELEPHONE:** (708) 795-2317 (District Office)  
(630)-4614618 (Jessica Clark Direct Number)

**DATE (S) OF UTILIZATION:** Saturday, March 18 2023

**The undersigned shall assume responsibility for and defend at its own expense all claims for personal injury, including but not limited to medical expenses, property damage, and any other type of claim arising for such use; and the undersigned further agrees to pay all costs for losses or damages to Morton College owned land, buildings and equipment. It is further understood that in consideration for being permitted to utilize the facilities of Morton College, I do for myself, my heirs, executors, administrators, assigns, and the organization I represent, hereby release and forever discharge Morton College, its trustees, officers, agents, employees, servants and officials, of and from any and every claim or in equity arising from or by reason of any bodily injury or personal injuries known or unknown, death or property damage resulting or to result from any accident which may occur as a result of this facility utilization.**

**This release contains the entire agreement between the parties hereto and the terms of this release are contractual and not a mere recital.**

**I have carefully read the foregoing release and know the contents thereof and sign this release as my own free act.**

**Authorized Signature:** *Jessica Clark*

**Organization Title:** Band Director

**Date:** January 19, 2023



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/8/2022

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<b>PRODUCER</b> Arthur J. Gallagher Risk Management Services, Inc. 2850 Golf Road Rolling Meadows IL 60008	<b>CONTACT NAME:</b> Lilly Wagner		
	<b>PHONE (A/C, No, Ext):</b> (630) 647-3162	<b>FAX (A/C, No):</b>	
	<b>E-MAIL ADDRESS:</b> Lillian_Wagner@aig.com		
<b>INSURED</b> Suburban School Cooperative Ins Pool C/O South Berwyn School District #100 3401 South Gunderson Ave. Berwyn IL 60402-2999	<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
	<b>INSURER A:</b> Risk Program Administrators		
	<b>INSURER B:</b>		
	<b>INSURER C:</b>		
	<b>INSURER D:</b>		
	<b>INSURER E:</b>		
<b>INSURER F:</b>			

**COVERAGES****CERTIFICATE NUMBER:** 1403153430**REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> SIR - \$400,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		SSCIPGL2022	12/31/2022	12/31/2023	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 50,000
							MED EXP (Any one person)	\$ 0
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 3,000,000
							PRODUCTS - COMP/OP AGG	\$ 1,000,000
								\$
A	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> SIR \$400,000			SSCIPAL2022	12/31/2022	12/31/2023	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
							Comp/Coll Ded.	\$ 2,500
A	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			SSCIPGL2022	12/31/2022	12/31/2023	EACH OCCURRENCE	\$ 10,000,000
							AGGREGATE	\$ 10,000,000
								\$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE	OTH-ER
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$
A	Property (Including Theft) SIR - \$400,000			SSCIPPR2022	12/31/2022	12/31/2023	Blanket Limit: Deductible:	\$2,000,000 \$2,500

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES** (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

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RE: Middle School Graduations held at Morton College. Morton College is shown as an additional insured solely with respect to General Liability coverage as evidenced herein as required by written contract.

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3801 S. Central Ave  
Cicero IL 60804

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AUTHORIZED REPRESENTATIVE

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**PROPOSED ACTION:**

THAT THE BOARD APPROVE THOMAS TATE AS THE NEW MORTON COLLEGE CHIEF OF CAMPUS POLICE, WITH AN AEEFFECTIVE START DATE OF FEBRUARY 1, 2023.

**RATIONALE:**

The Chief of Campus Police will coordinate and supervise all Campus Police activities, enforce applicable federal, state and local ordinances, and college rules and regulations.

Must ensure the safety of persons and college property. Accountable for managing all public safety, police and emergency management services, and proactively providing 24/7 security of college building and grounds, providing a safe environment for the college community, and enforcing all laws and applicable college policies and procedures.

The responsibilities and duties of the Chief of Campus Police may change as the needs of the college arise.

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

**COST ANALYSIS:** \$115,000.00

**ATTACHMENT:** None

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE RAUL CHAVEZ AS THE NEW NETWORK AND COMPUTER SYSTEMS ANALYST, IT DEPARTMENT WITH AN EFFECTIVE START DATE OF 2/06/2023.

**RATIONALE**

**To Provide network technical support and assistance; and to monitor all network operations; and maintain, the college/IT infrastructure**

**COST ANALYSIS:**

**\$82,000**

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

**PROPOSED ACTION:** THE BOARD HIRE JACQUELINE SANCHEZ-DIAZ AS A STUDENT AIDE IN THE MUSIC DEPARTMENT WITH A START DATE OF JANUARY 17, 2023.

**RATIONALE:** JACQUELINE SANCHEZ-DIAZ ALL THE QUALIFICATIONS OF A STUDENT AIDE IN THE MUSIC DEPARTMENT. THE POSITION WILL BE FUNDED BY FEDERAL WORK STUDY.

**COST ANALYSIS:** Rate of \$13 per hour

**ATTACHMENTS:** N/A

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

**PROPOSED ACTION:** THE BOARD HIRE ESTEBAN CEBALLOS AS A STUDENT AIDE IN THE MUSIC DEPARTMENT WITH A START DATE OF JANUARY 17, 2023.

**RATIONALE:** JUSTIN ESTEBAN CEBALLOS ALL THE QUALIFICATIONS OF A STUDENT AIDE IN THE MUSIC DEPARTMENT. THE POSITION WILL BE FUNDED BY FEDERAL WORK STUDY.

**COST ANALYSIS:** Rate of \$13 per hour

**ATTACHMENTS:** N/A



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

**PROPOSED ACTION:** THE BOARD HIRE JUSTIN ARANDA AS A STUDENT AIDE IN THE MUSIC DEPARTMENT WITH A START DATE OF JANUARY 17, 2023.

**RATIONALE:** JUSTIN ARANDA POSSESSES ALL THE QUALIFICATIONS OF A STUDENT AIDE IN THE MUSIC DEPARTMENT. THE POSITION WILL BE FUNDED BY FEDERAL WORK STUDY.

**COST ANALYSIS:** Rate of \$13 per hour

**ATTACHMENTS:** N/A

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE SARAH STRICKER AS A NEW EARLY CHILDHOOD SUPPORT SPECIALIST FOR THE EARLY CHILDHOOD DEPARTMENT WITH AN EFFECTIVE START DATE OF JANUARY 30, 2023.

**RATIONALE**

Sarah Stricker will collaborate with the ECE Program Chair and Associate Dean of Institutional Effectiveness to design, monitor and maintain an Early Childhood student database used for tracking and reporting student information related to admission, retention, graduation, and ongoing communication. She will participate in ongoing cross-training with other Program Specialists to provide exceptional service and accurate information to students. Communicate with the Financial Aid Office and the appointed Navigator under ECACE to assist students in navigating college processes including but not limited to application process, enrollment/registration process, financial aid and ECACE scholarship processes, and other necessary resources. Identify student barriers to persistence and completion and work with ECE faculty and students to create equitable pathways for students.

**COST ANALYSIS:**                      **\$22 per hour**

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE LUZ MARIA SILVA AS A NEW EARLY CHILDHOOD SUPPORT SPECIALIST FOR THE EARLY CHILDHOOD DEPARTMENT WITH AN EFFECTIVE START DATE OF JANUARY 30, 2023.

**RATIONALE**

Luz Maria Silva will collaborate with the ECE Program Chair and Associate Dean of Institutional Effectiveness to design, monitor and maintain an Early Childhood student database used for tracking and reporting student information related to admission, retention, graduation, and ongoing communication. She will participate in ongoing cross-training with other Program Specialists to provide exceptional service and accurate information to students. Communicate with the Financial Aid Office and the appointed Navigator under ECACE to assist students in navigating college processes including but not limited to application process, enrollment/registration process, financial aid and ECACE scholarship processes, and other necessary resources. Identify student barriers to persistence and completion and work with ECE faculty and students to create equitable pathways for students.

**COST ANALYSIS:**                      **\$22 per hour**

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE Samantha Rojas AS A NEW STUDENT AIDE FOR THEATRE TECH WITH AN EFFECTIVE START DATE OF 1/23/2023.

**RATIONALE**

assists with the construction of various scenic elements associated with the Theatre productions. The Student Aide also assists with the lighting and sound needs of the department.

**COST ANALYSIS:**

\$13.00/Hourly (FWS)

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE THERA LAMBERT AS A NEW ADJUNCT INSTRUCTOR FOR THE BUSINESS MANAGEMENT/ACCOUNTING DEPARTMENT WITH AN EFFECTIVE START DATE OF JANUARY 30, 2023.

Thera Lambert – Adjunct Instructor – Part Time

**RATIONALE**

Thera will demonstrate business expertise in areas such as accounting, finance, and business. Instruction will take place in both online and face-to-face instruction.

The adjunct instructor will teach business and accounting courses to a diverse student population. These courses will be offered during the day and evening. The responsibilities and duties of the instructor may change as the needs of the college arise.

**COST ANALYSIS:**                    **\$940.71 PER CREDIT HOUR**

Start date: 1/30/2023

## **MORTON COLLEGE BOARD OF TRUSTEES**

### **REQUEST FOR BOARD ACTION**

**PROPOSED ACTION:** THE BOARD APPROVES RYAN BARNETT AS A NEW ADJUNCT FACULTY IN THE BIOLOGY DEPARTEMENT WITH AN EFFECTIVE START DATE OF JANUARY 17,2023.

**RATIONALE:** THIS HIRE WILL REPLACE A RECENT ADJUNCT FACULTY RESIGNATED AND SUPPORT THE NEED FOR A NEW ADJUNCT IN THE BIOLOGY DEPARTMENT.

**COST ANALYSIS:** \$964.23 PER CREDIT HOURS BASED ON THE ADJUNCT FACULTY UNION CONTRACT.

**PROPOSED ACTION:** THAT THE BOARD APPROVE MICHELE MOHR AS A NEW PART-TIME ENGLISH INSTRUCTOR WITH AN EFFECTIVE START DATE OF 01/12/2023.

**RATIONALE**

To fulfill instructional needs in the Communications Dept.

**COST ANALYSIS:**

\$940.71 per ECH

## **MORTON COLLEGE BOARD OF TRUSTEES**

### **REQUEST FOR BOARD ACTION**

**PROPOSED ACTION:** THE BOARD APPROVES FABIO PIBIRI AS A NEW ADJUNCT FACULTY IN THE BIOLOGY DEPARTEMENT WITH AN EFFECTIVE START DATE OF JANUARY 17,2023.

**RATIONALE:** THIS HIRE WILL REPLACE A RECENT ADJUNCT FACULTY RESIGNATED AND SUPPORT THE NEED FOR A NEW ADJUNCT IN THE BIOLOGY DEPARTMENT.

**COST ANALYSIS:** \$988.33 PER CREDIT HOURS BASED ON THE ADJUNCT FACULTY UNION CONTRACT.



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

**PROPOSED ACTION:** THAT THE BOARD APPROVE Caleb Arndt AS A NEW Student Aide FOR THE Fitness Center WITH AN EFFECTIVE START DATE OF 1/23/2023

**RATIONALE**

To provide sufficient coverage in our Fitness and Nutrition Centers as we expand our hours of operation

**COST ANALYSIS:**

\$13/hour

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

**PROPOSED ACTION:** THAT THE BOARD APPROVE KATIE VALDEZ AS A NEW SERVICE AIDE FOR THE ADULT AND CAREER TECHNICAL EDUCATION WITH AN EFFECTIVE START DATE OF 01/30/2023

**RATIONALE**

This candidate is filling a vacancy. The position is needed to assist with day to day clerical duties within the Adult Education department.

**COST ANALYSIS:**

Hourly rate: \$14.23/hour