



Morton College

Public Regular Board Meeting

Wednesday, February 28, 2024, 10:00 AM



MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO.527
Minutes for the Regular Board Meeting
Wednesday, January 24, 2023

1. Call to Order

The Regular Board meeting was called to order by Board Chair, Leonard Cannata at 10:05 AM on Wednesday, January 24, 2024, at the Jedlicka Performing Arts Center, located at 3801 S. Central Ave, Cicero, IL 60804.

2. Pledge of Allegiance

Attendees recited the Pledge of Allegiance.

3. Roll Call

Present:

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

Absent:

Leonard Cannata, Trustee
Charles Hernandez, Trustee

Also Present:

Dr. Keith D. McLaughlin, President
Edward Wong Attorney, Del Galdo Law Group, LLC

4. Citizen Comments

None

5. Reports

5.1 ICCTA-ACCT – None

5.2 Student Trustee – Alejandro Joleanis Velasquez

Student Trustee Alejandro Joleanis Velasquez gave his monthly report on student activities around campus.

6. President's Report

Dr. McLaughlin highlighted that September 15th will kick off our year-long 100th year celebration. We will have events throughout 2024–2025, culminating with a very special graduation ceremony in May 2025.

Dr. McLaughlin appreciates the board's support and the opportunity to attend the ACCT Legislative Summit in Washington, D.C. In addition to the conference, our government affairs firm, Cornerstone, has put together an itinerary for him to participate in visits to the Congressional offices. Dr. McLaughlin will be meeting with Senator Duckworth and Senator Durbin.

Dr. McLaughlin introduced Jennifer Iniquez and Sandra Salas.

Jennifer and Sandra presented a mental health survey that was recently completed by students to evaluate how well they are doing in terms of providing counseling services. Out of 32 surveys, they received 27 A's and 5 B's. Sandra shared all the calendar events they provide throughout the year. Trustee Reitz thanked them and emphasized their great work and how important their services are. Dr. McLaughlin also commented on how vital and essential their work is.

7. Consent Agenda

Trustee Grazzini made a motion to approve the consent agenda, which includes agenda items 7.1 to 7.22.1, as listed below. Trustee

Reitz seconded the motion.

Ayes: Trustees, Martinucci, Reitz, Grazzini, Collazo, and Montiel

Nays: None

Absent: Trustees, Cannata and Hernandez

Motion Carried

- 7.1. Approval of the Minutes of the Regular Board Meeting held on November 29, 2023, and December 19, 2023.
- 7.2. Approval and ratification of accounts payable and payroll for the month of December 2023, in the amount of \$2,596,002.00, and budget transfers in the amount of \$165,900.00.
- 7.3. Approval of the Monthly Budget Report for the fiscal year to date ending in December 2023.
- 7.4. Approval of the Treasurer's Report for December 2023.
- 7.5. Approval of the renewal of the Treasurer's Bond for FY24 for \$5,000,000.00, at the cost of \$4,834.00 from Alliant Insurance Services, Inc.
- 7.6. Approval of out-of-state travel to Dr. Keith McLaughlin to attend the ACCT National Legislative Summit in Washington, DC, and meetings with congressional offices, from February 4 – 7, 2024, at the approximate cost of \$1,532.00 and to attend the board meeting of the National Alliance of Community and Technical Colleges on February 27, 2024, in Augusta, GA.
- 7.7. Approval of the annual membership with KeithRN from January 3, 2024 – January 3, 2025, in the amount of \$2,010.00.
- 7.8. Approval of the ATI Comprehensive Review for our nursing students, in the amount of \$28,851.00.
- 7.9. Approval of the annual membership renewal with OADN, in the amount of \$595.00.

- 7.10. Approval of the institutional membership with the International Nursing Association of Clinical and Simulation Learning, in the amount of \$636.00.
- 7.11. Approval of the continuation of services by Michael Kautz Carpeting & Flooring, to install carpeting on campus, in the amount of \$45,000.00.
- 7.12. Approval of the Building Service of America, LLC., to continue to be a single source for cleaning supplies, in the amount of \$40,000.00.
- 7.13. Approval of the multi-year contract addition with Ellucian, in the amount of \$118,473.00.
- 7.14. Approval of the purchase of 40 new all-in-one computers from Konica Minolta for the upgrade of the Adult Ed classroom, in the amount of \$39,320.00.
- 7.15. Approval of a temporary 10% increase for Angelica Alvarado to assist with the responsibilities of Credential Analyst/Degree Auditor, effective January 18, 2024 to February 29, 2024.
- 7.16. Approval of the resolution adopting a master educational affiliation agreement between Morton College District 527 and Liberty Physical Therapy.
- 7.17. Approval of the resolution adopting a master educational affiliation agreement between Morton College District 527 and Northshore University Health System.
- 7.18. Approval of the resolution adopting a master educational affiliation agreement between Morton College District 527 and Northshore University Health System Program Memorandum.
- 7.19. Approval of New/Updated Job Descriptions
 - 7.19.1. Credential Analyst/Degree Auditor
 - 7.19.2. Accounts Payable Specialist
 - 7.19.3. Vice President of Academic Affairs
- 7.20. Approval of Position Changes
 - 7.20.1. Lissete Diaz, Accounts Payable Specialist, effective February 1, 2024.
 - 7.20.2. Sergio Rodriguez-Velarde, Full-Time Help Desk and technical Support Specialist, effective February 1, 2024.
 - 7.20.3. Cristal Hernandez Paniagua, One Stop Center Specialist (PT), effective January 8, 2024.
- 7.21. Approval of Full-Time Employment
 - 7.21.1. Rolando Flores, Evening Custodian, effective January 29, 2024.
 - 7.21.2. Francis Bertucca, Temporary Custodian, effective January 29, 2024.
 - 7.21.3. Jasmine Aguirre, Pre-Kindergarten Teacher, effective February 1, 2024.
 - 7.21.4. Francis McFarlane, Radio Operators/Dispatcher PM, effective January 29, 2024.
- 7.22. Approval of Retirement
 - 7.22.1. Candyce Scatchell, Writing Math Center Assistant, effective January 17, 2024.

8. Approval of New Business

8.1 Approval of the contract with Legat Architect for design work for biology lab renovations.

Trustee Reitz made a motion to approve the updated Board Policy 5.3.1 Bidding Policy, as submitted.

Trustee Grazzini seconded the motion.

Ayes: Trustees, Martinucci, Reitz, Grazzini, Collazo, and Montiel

Nays: None

Absent: Trustees, Cannata and Hernandez

Motion Carried

8.2 Approval of the lowest responsible bidder for the Biology Lab Phase 2 Renovations, to LoDestro Construction Company, in the amount of \$340,000.00

Trustee Reitz made a motion to approve the updated Board Policy 5.3.1 Bidding Policy, as submitted.

Collazo seconded the motion.

Ayes: Trustees, Martinucci, Reitz, Grazzini, Collazo, and Montiel

Nays: None

Absent: Trustees, Cannata and Hernandez

Motion Carried

10. Closed Session

Approval to adjourn to Closed Session pursuant to 5ILCS 120 Section 2(11) "to consider when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent."

Trustee Grazzini made a motion to go into Closed Session.

Trustee Collazo seconded the motion.

Ayes: Trustees, Martinucci, Reitz, Grazzini, Collazo, and Montiel

Nays: None

Absent: Trustees, Cannata and Hernandez

Motion Carried

11. Adjournment

Trustee Grazzini made a motion to adjourn the Regular Board Meeting at 10:56 AM.

Trustee Collozo seconded the motion.

Ayes: Trustees, Martinucci, Reitz, Grazzini, Collazo, and Montiel

Nays: None

Absent: Trustees, Cannata and Hernandez

Motion Carried

/s/ Leonard Cannata,
Board Chair

/s/ Jose Collozo
Secretary

Joanna M Martin

From: Mireya Perez
Sent: Thursday, February 15, 2024 4:31 PM
To: Board Materials
Subject: FW: Action Item 8.1 for 02/28/2024 Board Meeting
Attachments: Board AS Totals 1.31.24.pdf; BT 1.31.24.pdf; Check Register 1.31.24.pdf; Over 10k Jan 2024.pdf

From: Suzanna Raigoza <Suzanna.Raigoza@morton.edu>
Sent: Thursday, February 15, 2024 4:26 PM
To: Mireya Perez <mireya.perez@morton.edu>
Subject: Action Item 8.1 for 02/28/2024 Board Meeting

Propose Action: THAT THE BOARD APPROVE AND RATIFY ACCOUNTS PAYABLE AND PAYROLL FOR THE MONTH OF JANUARY 2024 IN THE AMOUNT OF \$2,472,733 AND BUDGET TRANSFERS IN THE AMOUNT OF \$32,881 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

P: [\(708\) 656-8000](tel:(708)656-8000), Ext. 2305

E: suzanna.raigoza@morton.edu

www.morton.edu

BE IT HEREBY RESOLVED THAT accounts payable and payrolls for the month of January 2024, be approved and/or ratified in the amount of \$2,472,733 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	01/31/2024	776,188
Payroll	01/15/2024	669,936
Payroll	01/31/2024	749,005
Student Refunds	01/31/2024	<u>168,711</u>
		2,363,840

O&M Restricted Fund (03)

Cash Disbursements -		
Monthly	01/31/2024	<u>108,893</u>
TOTAL ALL FUNDS		<u><u>\$2,472,733</u></u>

AND BE IT FURTHER RESOLVED THAT budget transfers in the amount of \$32,881 be approved as outlined on the attached Journal No. 1-7 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 28th day of February by the Board of Trustees, Morton College, Community College District no. 527, Cicero, Illinois.

Morton College					
Budget Transfers					
January 2024					
		GL Account	Description	Debit	Credit
	1	01-8010-30102-530900000	Provost: Other Contract Services		20,000
		01-8020-80104-530900000	Business Office: Other Contract Services	20,000	
	2	01-1020-10132-550100005	Business: Meeting Expense		2,500
		01-1020-10132-540200000	Business: Printing		500
		01-1020-10132-540100200	Business: Instr Supplies	3,000	
	3	10-0000-95122-490000020	Nursing: Misc Revenue		970
		10-0000-95122-590900000	Nursing: Other Expenditures	970	
	4	02-7040-70112-530900000	Campus Safety: Other Contract Services		1,500
		02-7040-70112-540100900	Campus Safety: Other Supplies	1,500	
	5	01-1040-10152-540100205	Nursing: Inst Equip <\$5,000		1,000
		01-1040-10152-540600005	Nursing: Memberships	1,000	
	6	06-3090-99154-510300200	ILSPRA Grant: Part-Time Faculty		8
		06-3090-99154-530900000	ILSPRA Grant: Other Contract Services		750
		06-3090-99154-540100100	ILSPRA Grant: Office Supplies		525
		06-3090-99154-540700000	ILSPRA Grant: Advertising	250	
		06-3090-99154-550100005	ILSPRA Grant: Meeting Expense		128
		06-0000-99154-430900015	ILSPRA Grant: Other Fed Gov Source	1,161	
	7	01-3040-30114-530900015	Financial Aid: Training		5,000
		01-3040-30114-540100100	Financial Aid: Office Supplies	5,000	
			Total Budget Transfers	32,881	32,881

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
0117098	01/05/24	Recon	0222458	David Ameiss	V0190641	01/03/24		275.00		275.00
								275.00		275.00
0117099	01/05/24	Recon	0010226	Augustana College	V0190640	01/03/24		300.00		300.00
								300.00		300.00
0117100	01/05/24	Recon	0002595	Joelle Beranek	V0190639	01/03/24		304.56		304.56
								304.56		304.56
0117101	01/05/24	Recon	0000995	Bureau Water/Sewer Town	V0190648	01/03/24		198.10		198.10
					V0190649	01/03/24		717.67		717.67
					V0190650	01/03/24		198.10		198.10
					V0190651	01/03/24		198.10		198.10
					V0190652	01/03/24		198.10		198.10
					V0190653	01/03/24		198.10		198.10
								1,708.17		1,708.17
0117102	01/05/24	Recon	0000724	Dr. Brian R. Gilligan	V0190618	12/18/23		165.00		165.00
					V0190631	12/19/23		96.00		96.00
					V0190632	12/21/23		200.00		200.00
					V0190633	12/25/23		49.95		49.95
					V0190634	12/26/23		275.00		275.00
								785.95		785.95
0117103	01/05/24	Recon	0221503	L.A. Court Reporters, LL	V0190659	01/04/24		938.95		938.95
								938.95		938.95
0117104	01/05/24	Recon	0222457	Eric McGill	V0190642	01/03/24		855.00		855.00
								855.00		855.00
0117105	01/05/24	Recon	0000907	Mr. Luis E. Sanchez	V0190161	12/12/23		143.19		143.19
								143.19		143.19
0117106	01/05/24	Recon	0001150	SESAC Inc	V0190654	01/03/24		398.97		398.97
								398.97		398.97
0117107	01/05/24	Recon	0200282	Victor M. Albanil Beltra	V0190647	01/03/24		170.00		170.00
								170.00		170.00
0117111	01/17/24	Recon	0156097	ACI Payments, Inc.	V0190910	01/12/24		6,227.13		6,227.13

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ACCOUNTS PAYABLE CHECK REGISTER
Period 01/01/2024 - 01/31/2024

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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
								6,227.13		6,227.13
0117112	01/17/24	Recon	0210003	Blue Cross Blue Shield o	V0190726	01/09/24		11,321.75		11,321.75
								11,321.75		11,321.75
0117113	01/17/24	Recon	0214155	Josiah L. Brabham	V0190669	01/08/24		195.00		195.00
								195.00		195.00
0117114	01/17/24	Recon	0000992	Broadcast Music Inc	V0190682	01/09/24		1,302.17		1,302.17
								1,302.17		1,302.17
0117115	01/17/24	Recon	0209933	Christopher P. Butz	V0190665	01/08/24		540.00		540.00
								540.00		540.00
0117116	01/17/24	Recon	0213499	Miguel A. Cantu, JR	V0190676	01/08/24		100.00		100.00
								100.00		100.00
0117117	01/17/24	Recon	0219860	ComPsych Corporation	V0190663	01/05/24		150.00		150.00
								150.00		150.00
0117118	01/17/24	Outst	0218350	Joseph A. Consalvo	V0190679	01/08/24		120.00		120.00
								120.00		120.00
0117119	01/17/24	Recon	0222620	GG Ref LLC	V0190787	01/10/24		175.00		175.00
								175.00		175.00
0117120	01/17/24	Recon	0000724	Dr. Brian R. Gilligan	V0190635	12/28/23		349.00		349.00
					V0190636	12/30/23		48.00		48.00
					V0190637	12/31/23		325.00		325.00
					V0190638	01/02/24		350.00		350.00
								1,072.00		1,072.00
0117121	01/17/24	Recon	0216572	Zoe A. Klaus	V0190672	01/08/24		30.00		30.00
								30.00		30.00
0117122	01/17/24	Recon	0001226	Raymond W Konrath	V0190670	01/08/24		30.00		30.00
								30.00		30.00
0117123	01/17/24	Outst	0211767	Thomas P. Lentine	V0190680	01/08/24		240.00		240.00

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ACCOUNTS PAYABLE CHECK REGISTER
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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								240.00		240.00
0117124	01/17/24	Recon	0003232	Ms. Lisa A. Mathelier	V0190655	01/04/24		16.97		16.97
								16.97		16.97
0117125	01/17/24	Recon	0208855	Brian McManaman	V0190677	01/08/24		120.00		120.00
								120.00		120.00
0117126	01/17/24	Recon	0161373	Kenneth W. Moreland	V0190675	01/08/24		175.00		175.00
								175.00		175.00
0117127	01/17/24	Recon	0192112	Ms. Irene V. Mulvey	V0190745	01/09/24		179.88		179.88
								179.88		179.88
0117128	01/17/24	Outst	0003250	NBEA	V0190744	01/09/24		184.00		184.00
								184.00		184.00
0117129	01/17/24	Outst	0222322	Nicole Pettinato	V0190788	01/10/24		480.00		480.00
								480.00		480.00
0117130	01/17/24	Recon	0172572	John Shelton	V0190674	01/08/24		175.00		175.00
								175.00		175.00
0117131	01/17/24	Recon	0024465	David E. Tencza	V0189318	11/09/23		1,500.00		1,500.00
								1,500.00		1,500.00
0117132	01/17/24	Outst	0222624	Martin Walsh	V0190789	01/10/24		180.00		180.00
								180.00		180.00
0117133	01/12/24	Recon	0177469	Bright Start College Sav	V0190886	01/12/24		100.00		100.00
								100.00		100.00
0117134	01/12/24	Recon	0001371	Colonial Life & Accident	V0190890	01/12/24		12.00		12.00
								12.00		12.00
0117135	01/12/24	Outst	0101061	Morton College Faculty	V0190888	01/12/24		90.35		90.35
								90.35		90.35

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ACCOUNTS PAYABLE CHECK REGISTER
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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0117136	01/12/24	Recon	0001563	State Disbursement Unit	V0190897	01/12/24		50.00		50.00
					V0190898	01/12/24		1,378.71		1,378.71
								1,428.71		1,428.71
0117137	01/17/24	Outst	0169985	Alcove Insights, LLC	V0190932	01/12/24	P0014996	1,620.00		1,620.00
								1,620.00		1,620.00
0117138	01/17/24	Recon	0000971	American Red Cross	V0190779	01/10/24	B0005533	1,344.00		1,344.00
								1,344.00		1,344.00
0117139	01/17/24	Void	0219706	AnyPromo.com			B0005533			
0117140	01/17/24	Recon	0001188	Aramark	V0190795	01/10/24	B0005624	277.96		277.96
								277.96		277.96
0117141	01/17/24	Recon	0000973	AT&T	V0190925	01/12/24	B0005375	934.98		934.98
								934.98		934.98
0117142	01/17/24	Recon	0000973	AT&T	V0190926	01/12/24	B0005375	944.26		944.26
								944.26		944.26
0117143	01/17/24	Recon	0001953	AT&T Mobility	V0190771	01/10/24	B0005548	143.71		143.71
					V0190772	01/10/24	B0005431	84.42		84.42
								228.13		228.13
0117144	01/17/24	Recon	0211963	Beat the Streets Chicago	V0190844	01/10/24	P0014983	1,000.00		1,000.00
								1,000.00		1,000.00
0117145	01/17/24	Recon	0000995	Bureau Water/Sewer Town	V0190780	01/10/24	B0005461	198.10		198.10
								198.10		198.10
0117146	01/17/24	Recon	0001195	Cintas Corporation	V0190801	01/10/24	B0005420	209.46		209.46
								209.46		209.46
0117147	01/17/24	Recon	0001195	Cintas Corporation	V0190757	01/09/24	B0005419	258.24		258.24
					V0190774	01/10/24	B0005419	258.24		258.24
					V0190778	01/10/24	B0005419	258.24		258.24
					V0190903	01/11/24	B0005419	258.24		258.24
								1,032.96		1,032.96

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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
0117148	01/17/24	Recon	0001752	Comcast	V0190751	01/09/24	B0005421	272.30		272.30
								272.30		272.30
0117149	01/17/24	Recon	0001676	Del Galdo Law Group, LLC	V0190992	01/16/24	B0005509	12,350.00		12,350.00
					V0190993	01/16/24	B0005509	624.00		624.00
					V0190995	01/16/24	B0005509	448.50		448.50
								13,422.50		13,422.50
0117150	01/17/24	Recon	0001240	Enterprise Leasing Compa	V0190791	01/10/24	B0005615	285.70		285.70
					V0190909	01/12/24	B0005615	670.08		670.08
								955.78		955.78
0117151	01/17/24	Recon	0001240	Enterprise Tolls	V0190916	01/12/24	B0005615	0.75		0.75
					V0190917	01/12/24	B0005615	38.50		38.50
					V0190918	01/12/24	B0005615	38.50		38.50
								77.75		77.75
0117152	01/17/24	Recon	0217792	FedEx	V0190692	01/09/24	B0005479	11.04		11.04
								11.04		11.04
0117153	01/17/24	Recon	0001034	Flinn Scientific Inc	V0190930	01/12/24	P0014997	64.44		64.44
					V0190931	01/12/24	P0014997	204.00		204.00
								268.44		268.44
0117154	01/17/24	Recon	0001962	GW & Associates, PC	V0190822	01/10/24	P0014962	5,000.00		5,000.00
								5,000.00		5,000.00
0117155	01/17/24	Recon	0210378	Hinckley Springs	V0190998	01/16/24	B0005458	3.99		3.99
								3.99		3.99
0117156	01/17/24	Outst	0007765	ICCCSSO	V0190902	01/11/24	B0005661	50.00		50.00
								50.00		50.00
0117157	01/17/24	Outst	0205148	Lembke & Sons, Inc.	V0190819	01/10/24	B0005411	51.98		51.98
					V0190820	01/10/24	P0014921	77.38		77.38
								129.36		129.36
0117158	01/17/24	Recon	0002653	McCook Athletic & Exposi	V0190628	12/19/23	P0014920	22,552.50		22,552.50
					V0190845	01/10/24	P0014984	525.00		525.00
								23,077.50		23,077.50

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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
0117159	01/17/24	Recon	0001289	Menards	V0190689	01/09/24	B0005387	15.96		15.96
					V0190781	01/10/24	B0005387	43.70		43.70
								59.66		59.66
0117160	01/17/24	Recon	0001339	Minuteman Press of Lyons	V0190812	01/10/24	P0014954	180.00		180.00
								180.00		180.00
0117161	01/17/24	Recon	0001090	MWRDGC	V0190904	01/11/24	B0005658	1,750.40		1,750.40
								1,750.40		1,750.40
0117162	01/17/24	Recon	0001121	O'Brien Cleaners	V0190823	01/10/24	P0014956	18.00		18.00
					V0190834	01/10/24	P0014969	24.00		24.00
					V0190835	01/10/24	P0014970	24.00		24.00
					V0190933	01/12/24	P0014995	24.00		24.00
								90.00		90.00
0117163	01/17/24	Recon	0002406	Paisans Pizza	V0190816	01/10/24	P0014922	765.00		765.00
					V0190817	01/10/24	P0014918	200.97		200.97
					V0190818	01/10/24	P0014918	61.73		61.73
					V0190828	01/10/24	P0014940	184.19		184.19
					V0190830	01/10/24	P0014937	45.00		45.00
					V0190831	01/10/24	P0014938	130.00		130.00
					V0190840	01/10/24	P0014990	60.00		60.00
					V0190928	01/12/24	P0015004	293.21		293.21
					V0190929	01/12/24	P0015000	300.00		300.00
								2,040.10		2,040.10
0117164	01/17/24	Recon	0206685	Rainmakers Irrigation &	V0190842	01/10/24	P0014980	500.00		500.00
								500.00		500.00
0117165	01/17/24	Recon	0001835	Ray O'Herron Co. of Oakb	V0190765	01/09/24	B0005644	800.00		800.00
								800.00		800.00
0117166	01/17/24	Recon	0211689	Reliable Fire & Security	V0190906	01/11/24	B0005660	7,925.05		7,925.05
								7,925.05		7,925.05
0117167	01/17/24	Outst	0182899	Sherwin Williams	V0190625	12/19/23	B0005401	270.58		270.58
					V0190695	01/09/24	B0005401	82.80		82.80
					V0190766	01/09/24	B0005401	88.69		88.69
								442.07		442.07

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0117168	01/17/24	Recon	0000965	Sigma-Aldrich Inc	V0190832	01/10/24	P0014100	170.98		170.98
								170.98		170.98
0117169	01/17/24	Recon	0001514	Specialty Floors Inc	V0190843	01/10/24	P0014982	700.00		700.00
								700.00		700.00
0117170	01/17/24	Outst	0155715	Technology Management Re	V0190770	01/10/24	B0005397	2,241.05		2,241.05
								2,241.05		2,241.05
0117171	01/17/24	Recon	0213327	TherapyEd, Ltd	V0190824	01/10/24	P0014946	3,910.00		3,910.00
								3,910.00		3,910.00
0117172	01/17/24	Recon	0001665	Trophies by George	V0190841	01/10/24	P0014979	442.25		442.25
								442.25		442.25
0117173	01/17/24	Outst	0222068	TTEC Digital, LLC	V0190825	01/10/24	P0014947	4,793.75		4,793.75
								4,793.75		4,793.75
0117174	01/17/24	Outst	0001594	USHLI	V0190826	01/10/24	P0014951	3,305.00		3,305.00
								3,305.00		3,305.00
0117175	01/17/24	Outst	0166312	Wells Fargo Equiptment F	V0190996	01/16/24	B0005426	1,012.00		1,012.00
					V0190997	01/16/24	B0005654	236.00		236.00
								1,248.00		1,248.00
0117176	01/17/24	Recon	0219706	AnyPromo.com	V0190837	01/10/24	P0014731	156.42		156.42
					V0190839	01/10/24	P0014730	573.29		573.29
								729.71		729.71
0117177	01/19/24	Recon	0222621	Scott Allgood	V0190875	01/11/24		85.00		85.00
								85.00		85.00
0117178	01/19/24	Recon	0222622	Peter Androus	V0190873	01/11/24		85.00		85.00
								85.00		85.00
0117179	01/19/24	Recon	0212390	Eric A. Barger	V0191025	01/17/24		85.00		85.00
								85.00		85.00

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0117180	01/19/24	Recon	0212440	Jeff Bert	V0190879	01/11/24		85.00		85.00
								85.00		85.00
0117181	01/19/24	Recon	0212392	Gerard V. Blum	V0190865	01/11/24		85.00		85.00
								85.00		85.00
0117182	01/19/24	Recon	0214155	Josiah L. Brabham	V0191010	01/17/24		180.00		180.00
								180.00		180.00
0117183	01/19/24	Recon	0196660	Kina L. Brown	V0191029	01/17/24		85.00		85.00
								85.00		85.00
0117184	01/19/24	Recon	0217803	Phillip B. Bruckman	V0191024	01/17/24		85.00		85.00
								85.00		85.00
0117185	01/19/24	Recon	0180726	Thomas J. Cahill	V0191016	01/17/24		85.00		85.00
								85.00		85.00
0117186	01/19/24	Recon	0213499	Miguel A. Cantu, JR	V0191009	01/17/24		120.00		120.00
								120.00		120.00
0117187	01/19/24	Outst	0212431	Brian M. Carlson	V0190866	01/11/24		85.00		85.00
								85.00		85.00
0117188	01/19/24	Outst	0212416	Mark Cladis	V0190883	01/11/24		85.00		85.00
								85.00		85.00
0117189	01/19/24	Outst	0212417	Maryssa Cladis	V0190885	01/11/24		85.00		85.00
								85.00		85.00
0117190	01/19/24	Outst	0212418	Nick D. Cladis	V0190884	01/11/24		85.00		85.00
								85.00		85.00
0117191	01/19/24	Recon	0001669	Earl Clement	V0190862	01/11/24		85.00		85.00
								85.00		85.00
0117192	01/19/24	Outst	0173657	Ms Larhonda M. Conner	V0191036	01/17/24		85.00		85.00
								85.00		85.00

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0117193	01/19/24	Outst	0218350	Joseph A. Consalvo	V0191012	01/17/24		120.00		120.00
								120.00		120.00
0117194	01/19/24	Recon	0212384	Gregory W. Cook	V0190868	01/11/24		170.00		170.00
								170.00		170.00
0117195	01/19/24	Outst	0002370	Craig Davelis	V0190877	01/11/24		85.00		85.00
								85.00		85.00
0117196	01/19/24	Recon	0217801	James Galbavy	V0191022	01/17/24		85.00		85.00
								85.00		85.00
0117197	01/19/24	Recon	0166768	Thomas J. Glaser	V0191026	01/17/24		85.00		85.00
								85.00		85.00
0117198	01/19/24	Void	0001869	Michelle Gosa						
0117199	01/19/24	Recon	0212385	Robert Hacker	V0190876	01/11/24		85.00		85.00
								85.00		85.00
0117200	01/19/24	Recon	0212387	Gail Huster	V0191032	01/17/24		170.00		170.00
								170.00		170.00
0117201	01/19/24	Recon	0001455	Peter Jimenez	V0191020	01/17/24		85.00		85.00
								85.00		85.00
0117202	01/19/24	Recon	0217841	Brynne L. Katcher	V0191011	01/17/24		120.00		120.00
								120.00		120.00
0117203	01/19/24	Outst	0001788	James Lagoni	V0191017	01/17/24		85.00		85.00
								85.00		85.00
0117204	01/19/24	Outst	0222623	Jay Lampel	V0190872	01/11/24		85.00		85.00
								85.00		85.00
0117205	01/19/24	Outst	0211767	Thomas P. Lentine	V0191013	01/17/24		240.00		240.00
								240.00		240.00

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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
0117206	01/19/24	Outst	0212429	David D. Lopshire	V0191034	01/17/24		85.00		85.00
								85.00		85.00
0117207	01/19/24	Outst	0217800	Timothy P. Loughnane	V0190863	01/11/24		85.00		85.00
								85.00		85.00
0117208	01/19/24	Recon	0193099	Eric Mandley	V0191028	01/17/24		85.00		85.00
								85.00		85.00
0117209	01/19/24	Recon	0217810	Frank McKay	V0191021	01/17/24		85.00		85.00
								85.00		85.00
0117210	01/19/24	Recon	0208855	Brian McManaman	V0191014	01/17/24		60.00		60.00
								60.00		60.00
0117211	01/19/24	Recon	0206101	Kevin W. McManaman	V0191001	01/17/24		255.00		255.00
								255.00		255.00
0117212	01/19/24	Recon	0206101	Kevin W. McManaman	V0191002	01/17/24		255.00		255.00
								255.00		255.00
0117213	01/19/24	Outst	0206101	Kevin W. McManaman	V0191003	01/17/24		255.00		255.00
								255.00		255.00
0117214	01/19/24	Outst	0174186	Ms Rhonda Mont	V0190881	01/11/24		85.00		85.00
								85.00		85.00
0117215	01/19/24	Outst	0217808	Peter Mroz	V0191019	01/17/24		85.00		85.00
								85.00		85.00
0117216	01/19/24	Recon	0212434	Tracey Nixon	V0190867	01/11/24		85.00		85.00
								85.00		85.00
0117217	01/19/24	Outst	0156694	Wanda S. Norris	V0190871	01/11/24		85.00		85.00
								85.00		85.00
0117218	01/19/24	Outst	0001663	Pamela Oliver	V0190878	01/11/24		85.00		85.00
								85.00		85.00

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0117219	01/19/24	Recon	0002020	Carl Palash	V0191040	01/17/24		85.00		85.00
								85.00		85.00
0117220	01/19/24	Recon	0222658	Ken Pink	V0191027	01/17/24		85.00		85.00
								85.00		85.00
0117221	01/19/24	Recon	0212406	Shamar Pugh	V0189287	11/09/23		1,750.00		1,750.00
								1,750.00		1,750.00
0117222	01/19/24	Recon	0212381	Herb Rivers	V0190882	01/11/24		85.00		85.00
								85.00		85.00
0117223	01/19/24	Outst	0209695	Jonathan Rush	V0191004	01/17/24		315.00		315.00
								315.00		315.00
0117224	01/19/24	Outst	0209695	Jonathan Rush	V0191005	01/17/24		315.00		315.00
								315.00		315.00
0117225	01/19/24	Outst	0209695	Jonathan Rush	V0191006	01/17/24		315.00		315.00
								315.00		315.00
0117226	01/19/24	Recon	0212435	Fred Schlessinger	V0190864	01/11/24		85.00		85.00
								85.00		85.00
0117227	01/19/24	Recon	0001382	John Shalanko	V0190880	01/11/24		85.00		85.00
								85.00		85.00
0117228	01/19/24	Recon	0217617	Robert Shields	V0191015	01/17/24		85.00		85.00
								85.00		85.00
0117229	01/19/24	Recon	0208844	Scott Sobeski	V0191030	01/17/24		85.00		85.00
								85.00		85.00
0117230	01/19/24	Recon	0212391	Don Taylor	V0190874	01/11/24		85.00		85.00
								85.00		85.00
0117231	01/19/24	Recon	0007918	Leonard J. Turnbull	V0191023	01/17/24		85.00		85.00

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								85.00		85.00
0117232	01/19/24	Recon	0001820	United States Postal Ser	V0190859	01/11/24		3,500.00		3,500.00
								3,500.00		3,500.00
0117233	01/19/24	Recon	0002319	Danny M Wafford	V0190869	01/11/24		85.00		85.00
								85.00		85.00
0117234	01/19/24	Recon	0155857	Lawrence Wayne	V0191033	01/17/24		85.00		85.00
								85.00		85.00
0117235	01/19/24	Outst	0212389	Cabrina Williams-Leneau	V0190870	01/11/24		85.00		85.00
								85.00		85.00
0117236	01/19/24	Outst	0212436	David Zuro	V0191018	01/17/24		85.00		85.00
								85.00		85.00
0117295	01/26/24	Outst	0175014	James Adamski	V0191186	01/23/24		170.00		170.00
								170.00		170.00
0117296	01/26/24	Outst	0173659	Mr. Scott Anderson	V0191161	01/22/24		175.00		175.00
								175.00		175.00
0117297	01/26/24	Outst	0222653	Michael H. Babicz	V0191188	01/23/24		170.00		170.00
								170.00		170.00
0117298	01/26/24	Outst	0222649	Steve Bellmore	V0191202	01/23/24		85.00		85.00
								85.00		85.00
0117299	01/26/24	Outst	0212427	Arthur Berschel	V0191214	01/23/24		85.00		85.00
								85.00		85.00
0117300	01/26/24	Outst	0002372	Jeff Bilotti	V0191180	01/23/24		85.00		85.00
								85.00		85.00
0117301	01/26/24	Recon	0214155	Josiah L. Brabham	V0191120	01/18/24		210.00		210.00
								210.00		210.00

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0117302	01/26/24	Outst	0196660	Kina L. Brown	V0191197	01/23/24		85.00		85.00
								85.00		85.00
0117303	01/26/24	Outst	0217616	Edward Burns	V0191210	01/23/24		85.00		85.00
								85.00		85.00
0117304	01/26/24	Outst	0209933	Christopher P. Butz	V0191115	01/18/24		500.00		500.00
								500.00		500.00
0117305	01/26/24	Recon	0189374	Mr. Joseph M. Camarillo	V0191128	01/18/24		75.00		75.00
								75.00		75.00
0117306	01/26/24	Recon	0213499	Miguel A. Cantu, JR	V0191124	01/18/24		400.00		400.00
								400.00		400.00
0117307	01/26/24	Recon	0192108	Ms. Laurie Cashman	V0190900	01/11/24		26.70		26.70
					V0191142	01/19/24		131.96		131.96
								158.66		158.66
0117308	01/26/24	Outst	0222647	Marcus Chapman	V0191208	01/23/24		85.00		85.00
								85.00		85.00
0117309	01/26/24	Outst	0001669	Earl Clement	V0191196	01/23/24		85.00		85.00
								85.00		85.00
0117310	01/26/24	Recon	0219278	Robert A. Clemmer, II	V0191126	01/18/24		30.00		30.00
								30.00		30.00
0117311	01/26/24	Outst	0217811	James S. Cook	V0191174	01/23/24		85.00		85.00
								85.00		85.00
0117312	01/26/24	Outst	0101068	Robert P. Copas	V0191190	01/23/24		170.00		170.00
								170.00		170.00
0117313	01/26/24	Outst	0222655	David Criss	V0191184	01/23/24		85.00		85.00
								85.00		85.00
0117314	01/26/24	Outst	0217798	Daniel P. Dyra	V0191204	01/23/24		85.00		85.00

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								85.00		85.00
0117315	01/26/24	Outst	0196796	Justin Fahy	V0191177	01/23/24		85.00		85.00
								85.00		85.00
0117316	01/26/24	Outst	0217615	Joseph Fields, Jr.	V0191211	01/23/24		85.00		85.00
								85.00		85.00
0117317	01/26/24	Outst	0007785	Daniel Fisher	V0191215	01/23/24		85.00		85.00
								85.00		85.00
0117318	01/26/24	Outst	0212432	Philip Fisher	V0191182	01/23/24		85.00		85.00
								85.00		85.00
0117319	01/26/24	Outst	0202383	Flexible Benefit Service	V0191243	01/24/24		710.00		710.00
								710.00		710.00
0117320	01/26/24	Outst	0217802	Mike Forrest	V0191179	01/23/24		85.00		85.00
								85.00		85.00
0117321	01/26/24	Outst	0217809	Anthony Foster	V0191203	01/23/24		85.00		85.00
								85.00		85.00
0117322	01/26/24	Outst	0202361	Paul E. Frerking	V0191165	01/22/24		175.00		175.00
								175.00		175.00
0117323	01/26/24	Outst	0001973	Leon Gearlds	V0191181	01/23/24		85.00		85.00
								85.00		85.00
0117324	01/26/24	Recon	0000724	Dr. Brian R. Gilligan	V0190769	01/09/24		96.00		96.00
					V0191143	01/19/24		249.00		249.00
								345.00		345.00
0117325	01/26/24	Outst	0001869	Michelle Gosa	V0191155	01/22/24		175.00		175.00
								175.00		175.00
0117326	01/26/24	Outst	0011088	Grand View University	V0191114	01/18/24		245.00		245.00
								245.00		245.00

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0117327	01/26/24	Outst	0127849	Kyrsti R. Grzywa	V0191172	01/22/24		180.00		180.00
								180.00		180.00
0117328	01/26/24	Outst	0001052	Harper College	V0191153	01/22/24		300.00		300.00
								300.00		300.00
0117329	01/26/24	Outst	0203069	Trevor R. Harris	V0191162	01/22/24		175.00		175.00
								175.00		175.00
0117330	01/26/24	Outst	0193606	Mr. Francisco Hernandez	V0191099	01/17/24		445.02		445.02
								445.02		445.02
0117331	01/26/24	Outst	0001639	Higher Ed Jobs.Com	V0191140	01/19/24		3,225.00		3,225.00
								3,225.00		3,225.00
0117332	01/26/24	Outst	0162057	Johnny J. Jackson	V0191163	01/22/24		175.00		175.00
								175.00		175.00
0117333	01/26/24	Outst	0222646	Tyler Johnson	V0191159	01/22/24		175.00		175.00
								175.00		175.00
0117334	01/26/24	Outst	0007932	Kevin E. Joyce	V0191200	01/23/24		85.00		85.00
								85.00		85.00
0117335	01/26/24	Outst	0002320	Michael Kashirsky	V0191160	01/22/24		175.00		175.00
								175.00		175.00
0117336	01/26/24	Recon	0217841	Brynne L. Katcher	V0191121	01/18/24		30.00		30.00
								30.00		30.00
0117337	01/26/24	Outst	0222648	Joel Keller	V0191206	01/23/24		85.00		85.00
								85.00		85.00
0117338	01/26/24	Recon	0216572	Zoe A. Klaus	V0191167	01/22/24		25.00		25.00
								25.00		25.00
0117339	01/26/24	Outst	0001226	Raymond W Konrath	V0191119	01/18/24		120.00		120.00
								120.00		120.00

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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
0117340	01/26/24	Outst	0222855	Jennifer Kraft	V0191138	01/19/24		150.00		150.00
								150.00		150.00
0117341	01/26/24	Outst	0212438	Melissa Le Beau	V0191213	01/23/24		85.00		85.00
								85.00		85.00
0117342	01/26/24	Outst	0211767	Thomas P. Lentine	V0191125	01/18/24		120.00		120.00
								120.00		120.00
0117343	01/26/24	Outst	0000833	Dr. Mark J. Litwicki	V0191098	01/17/24		287.61		287.61
								287.61		287.61
0117344	01/26/24	Outst	0001789	Joseph Madison	V0191193	01/23/24		85.00		85.00
								85.00		85.00
0117345	01/26/24	Outst	0222656	David McCabe	V0191183	01/23/24		85.00		85.00
								85.00		85.00
0117346	01/26/24	Outst	0212386	Steve McClenning	V0191178	01/23/24		85.00		85.00
								85.00		85.00
0117347	01/26/24	Outst	0208647	Stephen A. McGovern	V0191212	01/23/24		85.00		85.00
								85.00		85.00
0117348	01/26/24	Outst	0206101	Kevin W. McManaman	V0191146	01/22/24		255.00		255.00
					V0191147	01/22/24		255.00		255.00
								510.00		510.00
0117349	01/26/24	Outst	0186051	Donna Mobley	V0191164	01/22/24		175.00		175.00
					V0191192	01/23/24		85.00		85.00
								260.00		260.00
0117350	01/26/24	Outst	0161373	Kenneth W. Moreland	V0191157	01/22/24		175.00		175.00
								175.00		175.00
0117351	01/26/24	Outst	0002475	Tessa Brooke Newman	V0189518	11/15/23		200.00		200.00
								200.00		200.00

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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
0117352	01/26/24	Outst	0217613	Patrick D. Nolan	V0191209	01/23/24		85.00		85.00
								85.00		85.00
0117353	01/26/24	Recon	0205567	Ms. Courtney O'Brien	V0191097	01/17/24		323.98		323.98
								323.98		323.98
0117354	01/26/24	Outst	0007842	William E. Orris, Jr	V0191201	01/23/24		85.00		85.00
								85.00		85.00
0117355	01/26/24	Outst	0220043	Jesus Pantoja	V0191101	01/18/24		149.18		149.18
								149.18		149.18
0117356	01/26/24	Outst	0212805	James J. Pater	V0191176	01/23/24		85.00		85.00
								85.00		85.00
0117357	01/26/24	Outst	0212393	Stephen Ramseyer	V0191189	01/23/24		85.00		85.00
								85.00		85.00
0117358	01/26/24	Recon	0222652	Adalberto O. Reyes-Nava	V0191170	01/22/24		500.00		500.00
								500.00		500.00
0117359	01/26/24	Outst	0222841	Terrance Robertson	V0191156	01/22/24		175.00		175.00
								175.00		175.00
0117360	01/26/24	Outst	0209695	Jonathan Rush	V0191148	01/22/24		630.00		630.00
					V0191150	01/22/24		315.00		315.00
					V0191151	01/22/24		315.00		315.00
					V0191152	01/22/24		315.00		315.00
								1,575.00		1,575.00
0117361	01/26/24	Outst	0210191	Elizabeth Russell	V0191131	01/18/24		100.00		100.00
								100.00		100.00
0117362	01/26/24	Outst	0222657	Steven Sawicki	V0191175	01/23/24		85.00		85.00
								85.00		85.00
0117363	01/26/24	Outst	0222654	Paul J. Schimbke	V0191185	01/23/24		85.00		85.00
								85.00		85.00

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0117364	01/26/24	Outst	0212414	Jeffrey W. Schwarz	V0191191	01/23/24		85.00		85.00
								85.00		85.00
0117365	01/26/24	Outst	0208844	Scott Sobeski	V0191195	01/23/24		85.00		85.00
								85.00		85.00
0117366	01/26/24	Outst	0212391	Don Taylor	V0191219	01/23/24		85.00		85.00
								85.00		85.00
0117367	01/26/24	Outst	0212807	Stephen Terpening	V0191187	01/23/24		85.00		85.00
								85.00		85.00
0117368	01/26/24	Outst	0208567	Phillip Troutman	V0191154	01/22/24		175.00		175.00
								175.00		175.00
0117369	01/26/24	Outst	0222651	Anthony Walker Jr	V0191198	01/23/24		85.00		85.00
								85.00		85.00
0117370	01/26/24	Outst	0196733	Randall F. Wells	V0191158	01/22/24		175.00		175.00
								175.00		175.00
0117371	01/26/24	Outst	0217799	Troy Whalen	V0191218	01/23/24		85.00		85.00
								85.00		85.00
0117372	01/26/24	Outst	0208654	James B. White Jr	V0191205	01/23/24		85.00		85.00
								85.00		85.00
0117373	01/26/24	Outst	0222650	Kenneth Williams	V0191199	01/23/24		85.00		85.00
								85.00		85.00
0117374	01/26/24	Outst	0217797	Rhonda C. Williams	V0191207	01/23/24		85.00		85.00
								85.00		85.00
0117375	01/26/24	Outst	0208650	Tonya Williams	V0191216	01/23/24		85.00		85.00
								85.00		85.00
0117376	01/26/24	Outst	0212389	Cabrina Williams-Leneau	V0191217	01/23/24		85.00		85.00
								85.00		85.00

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0117377	01/26/24	Recon	0222904	Y.A.Z Photo and Video	V0191311	01/25/24		425.00		425.00
								425.00		425.00
0117398	01/31/24	Void	0202280	4AllPromos LLC						
0117399	01/31/24	Outst	0222896	Advanced Parts & ZServic	V0191539	01/31/24	P0015073	350.00		350.00
								350.00		350.00
0117400	01/31/24	Outst	0000977	Apple, Inc.	V0191400	01/29/24	P0014953	1,645.00		1,645.00
					V0191525	01/31/24	P0014953	66,425.00		66,425.00
					V0191526	01/31/24	P0014953	5,580.00		5,580.00
					V0191527	01/31/24	P0014953	10,400.00		10,400.00
					V0191528	01/31/24	P0014953	4,725.00		4,725.00
								88,775.00		88,775.00
0117401	01/31/24	Outst	0001188	Aramark	V0191149	01/22/24		97.98		97.98
								97.98		97.98
0117402	01/31/24	Outst	0194139	Berwyn's Violet Flower S	V0191494	01/31/24	P0014725	614.50		614.50
								614.50		614.50
0117403	01/31/24	Outst	0001075	Cengage Learning	V0191473	01/31/24	P0014900	15,488.00		15,488.00
								15,488.00		15,488.00
0117404	01/31/24	Outst	0209352	ChemSearch FE	V0191417	01/30/24	B0005671	537.85		537.85
								537.85		537.85
0117405	01/31/24	Outst	0001195	Cintas Corporation	V0191479	01/31/24	B0005420	220.35		220.35
					V0191482	01/31/24	B0005385	214.39		214.39
								434.74		434.74
0117406	01/31/24	Outst	0001195	Cintas Corporation	V0191451	01/30/24	B0005419	258.24		258.24
					V0191477	01/31/24	B0005419	258.24		258.24
								516.48		516.48
0117407	01/31/24	Outst	0001752	Comcast	V0191238	01/23/24	B0005429	104.01		104.01
					V0191240	01/23/24	B0005393	6.30		6.30
					V0191550	01/31/24	B0005393	320.85		320.85
								431.16		431.16

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0117408	01/31/24	Outst	0001013	ComEd	V0191282	01/24/24	B0005463	1,730.44		1,730.44
								1,730.44		1,730.44
0117409	01/31/24	Outst	0205064	Correct Digital Displays	V0191530	01/31/24	P0015051	1,470.96		1,470.96
								1,470.96		1,470.96
0117410	01/31/24	Outst	0001240	Enterprise Leasing Compa	V0191455	01/30/24	B0005662	714.45		714.45
					V0191456	01/30/24	B0005662	708.58		708.58
					V0191457	01/30/24	B0005662	1,004.69		1,004.69
					V0191458	01/30/24	B0005662	1,004.69		1,004.69
					V0191495	01/31/24	B0005662	1,004.69		1,004.69
								4,437.10		4,437.10
0117411	01/31/24	Outst	0001034	Flinn Scientific Inc	V0191498	01/31/24	P0014484	14.40		14.40
								14.40		14.40
0117412	01/31/24	Outst	0001001	Got Laundry Chicago?, In	V0191492	01/31/24	P0015039	414.80		414.80
								414.80		414.80
0117413	01/31/24	Outst	0009558	Hinsdale District 86	V0191538	01/31/24	P0015072	928.00		928.00
								928.00		928.00
0117414	01/31/24	Outst	0001381	Home Depot/GECE	V0191284	01/24/24	B0005627	41.88		41.88
					V0191286	01/24/24	B0005627	35.12		35.12
					V0191287	01/24/24	B0005627	592.73		592.73
					V0191289	01/24/24	B0005627	115.04		115.04
					V0191290	01/24/24	B0005627	38.24		38.24
					V0191291	01/24/24	B0005627	79.22		79.22
					V0191292	01/24/24	B0005627	291.48		291.48
								1,193.71		1,193.71
0117415	01/31/24	Outst	0001620	Home Run Inn Frozen Food	V0191496	01/31/24	P0015012	835.00		835.00
								835.00		835.00
0117416	01/31/24	Outst	0007765	ICCCSSO	V0191441	01/30/24	P0015041	50.00		50.00
								50.00		50.00
0117417	01/31/24	Outst	0001068	ILLCO, Inc.	V0191168	01/22/24	B0005635	620.61-		-620.61
					V0191485	01/31/24	B0005635	1,178.90		1,178.90
								558.29		558.29

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0117418	01/31/24	Outst	0183159	INACSL	V0191549	01/31/24	P0015089	636.00		636.00
								636.00		636.00
0117419	01/31/24	Outst	0197706	Johnson Controls Securit	V0191229	01/23/24	B0005476	317.27		317.27
								317.27		317.27
0117420	01/31/24	Outst	0207676	KeithRN	V0191545	01/31/24	P0015087	2,010.00		2,010.00
								2,010.00		2,010.00
0117421	01/31/24	Outst	0205148	Lembke & Sons, Inc.	V0191501	01/31/24	P0014999	47.98		47.98
								47.98		47.98
0117422	01/31/24	Outst	0001673	M.L. Plumbing LLC.	V0191450	01/30/24	B0005674	695.00		695.00
								695.00		695.00
0117423	01/31/24	Outst	0001289	Menards	V0191484	01/31/24	B0005387	22.75		22.75
								22.75		22.75
0117424	01/31/24	Outst	0194501	Michael Kautz Carpets &	V0191274	01/24/24	B0005655	21,890.00		21,890.00
								21,890.00		21,890.00
0117425	01/31/24	Outst	0220159	Amber Murray	V0191544	01/31/24	P0015009	160.00		160.00
								160.00		160.00
0117426	01/31/24	Outst	0001270	NASPA	V0191543	01/31/24	P0015066	835.00		835.00
								835.00		835.00
0117427	01/31/24	Outst	0208924	Nicor Gas	V0191483	01/31/24	B0005481	3,522.77		3,522.77
								3,522.77		3,522.77
0117428	01/31/24	Outst	0222599	NIR Roof Care, Inc	V0191462	01/30/24	B0005657	2,230.00		2,230.00
								2,230.00		2,230.00
0117429	01/31/24	Outst	0001617	O.C. Tanner	V0191271	01/24/24		264.90		264.90
								264.90		264.90
0117430	01/31/24	Outst	0001103	OADN	V0191548	01/31/24	P0015088	595.00		595.00
								595.00		595.00

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0117431	01/31/24	Outst	0220780	Oreilly Auto Parts	V0191468	01/31/24	B0005601	127.04		127.04
					V0191469	01/31/24	B0005601	127.04-		-127.04
					V0191470	01/31/24	B0005601	127.82		127.82
					V0191471	01/31/24	B0005601	10.11		10.11
								-----	-----	-----
								137.93		137.93
0117432	01/31/24	Outst	0002406	Paisans Pizza	V0191434	01/30/24	P0015029	500.00		500.00
					V0191438	01/30/24	P0015036	223.25		223.25
					V0191440	01/30/24	P0015040	211.99		211.99
					V0191459	01/30/24	B0005645	394.98		394.98
					V0191523	01/31/24	P0014898	194.70		194.70
					V0191531	01/31/24	P0015024	585.00		585.00
								-----	-----	-----
								2,109.92		2,109.92
0117433	01/31/24	Outst	0222645	PrestoSports, LLC	V0191529	01/31/24	P0015050	450.00		450.00
								-----	-----	-----
								450.00		450.00
0117434	01/31/24	Outst	0001835	Ray O'Herron Co. of Oakb	V0191444	01/30/24	B0005675	280.00		280.00
					V0191445	01/30/24	B0005675	95.98		95.98
					V0191446	01/30/24	B0005675	151.96		151.96
					V0191447	01/30/24	B0005675	99.99		99.99
					V0191448	01/30/24	B0005675	25.00		25.00
					V0191449	01/30/24	B0005675	102.18		102.18
								-----	-----	-----
								755.11		755.11
0117435	01/31/24	Outst	0001006	Town of Cicero	V0191228	01/23/24	B0005377	740.00		740.00
								-----	-----	-----
								740.00		740.00
0117436	01/31/24	Outst	0199033	Watermark Insights, LLC	V0191510	01/31/24	P0015025	19,691.21		19,691.21
								-----	-----	-----
								19,691.21		19,691.21
0117437	01/31/24	Outst	0001406	Wex Bank	V0191227	01/23/24	B0005467	2,175.45		2,175.45
								-----	-----	-----
								2,175.45		2,175.45
0117438	01/31/24	Outst	0202280	4AllPromos LLC	V0191516	01/31/24	P0015008	538.82		538.82
								-----	-----	-----
								538.82		538.82
0117439	01/31/24	Outst	0177469	Bright Start College Sav	V0191551	01/31/24		100.00		100.00
								-----	-----	-----
								100.00		100.00

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0117440	01/31/24	Outst	0001371	Colonial Life & Accident	V0191555	01/31/24		12.00		12.00
								12.00		12.00
0117441	01/31/24	Outst	0101061	Morton College Faculty	V0191553	01/31/24		90.35		90.35
								90.35		90.35
0117442	01/31/24	Outst	0001563	State Disbursement Unit	V0191563	01/31/24		50.00		50.00
					V0191564	01/31/24		1,378.71		1,378.71
								1,428.71		1,428.71
E0023718	01/04/24	Outst	0209933	Christopher P. Butz	V0190643	01/03/24		166.65		166.65
								166.65		166.65
E0023719	01/04/24	Outst	0214098	Ms. Marisol Campos Garci	V0190619	12/19/23		85.80		85.80
								85.80		85.80
E0023720	01/04/24	Outst	0159466	Ms. Isabel Cervantes	V0190487	12/14/23		18.98		18.98
								18.98		18.98
E0023721	01/04/24	Outst	0206101	Kevin W. McManaman	V0189064	11/07/23		2,500.00		2,500.00
								2,500.00		2,500.00
E0023722	01/04/24	Outst	0000808	Ms. Marisol Velazquez	V0190588	12/18/23		766.54		766.54
								766.54		766.54
E0023724	01/04/24	Outst	0216762	Keelan Donald	V0189316	11/09/23		2,000.00		2,000.00
								2,000.00		2,000.00
E0023725	01/09/24	Outst	0188213	Old National Bank	V0190688	01/09/24	P0014952	931.32		931.32
								931.32		931.32
E0023726	01/11/24	Outst	0111441	Ms Jazmyne J. Alzate	V0190646	01/03/24		96.25		96.25
								96.25		96.25
E0023727	01/11/24	Outst	0193307	Megan K. Blits	V0190668	01/08/24		25.00		25.00
								25.00		25.00
E0023728	01/11/24	Outst	0208632	Gianine R. Boado	V0190678	01/08/24		240.00		240.00

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								240.00		240.00
E0023729	01/11/24	Outst	0159466	Ms. Isabel Cervantes	V0190589	12/18/23		22.98		22.98
								22.98		22.98
E0023730	01/11/24	Outst	0000762	Mr. George F. Fejt	V0190552	12/18/23		67.60		67.60
								67.60		67.60
E0023731	01/11/24	Outst	0000841	Mrs. Michelle C. Herrera	V0190630	12/19/23		162.28		162.28
								162.28		162.28
E0023732	01/11/24	Outst	0204642	George Martinez	V0190685	01/09/24		1,200.00		1,200.00
								1,200.00		1,200.00
E0023733	01/11/24	Outst	0197664	Ms. Claudia Mosqueda	V0190660	01/05/24		203.89		203.89
								203.89		203.89
E0023734	01/11/24	Outst	0000928	Mr. James P. O'Connell,	V0190667	01/08/24		150.00		150.00
								150.00		150.00
E0023735	01/11/24	Outst	0176638	Monica Sanchez-Torres	V0190661	01/05/24		69.08		69.08
								69.08		69.08
E0023736	01/11/24	Outst	0209212	Simon P. Steiner	V0190673	01/08/24		275.00		275.00
								275.00		275.00
E0023737	01/11/24	Outst	0199432	Ivan M. Tejeda	V0190684	01/09/24		800.00		800.00
								800.00		800.00
E0023738	01/11/24	Outst	0201801	Michael R. Traversa	V0190666	01/08/24		110.00		110.00
								110.00		110.00
E0023739	01/11/24	Outst	0187940	Jacob L. Turner	V0189321	11/09/23		750.00		750.00
								750.00		750.00
E0023740	01/11/24	Outst	0158266	Mr. Christopher J. Wido	V0190671	01/08/24		230.00		230.00
								230.00		230.00

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E0023741	01/11/24	Outst	0204746	Paolo Zavala	V0189397	11/10/23		1,750.00		1,750.00
								1,750.00		1,750.00
E0023759	01/12/24	Outst	0001422	CCCTU-Cope Fund	V0190887	01/12/24		115.00		115.00
								115.00		115.00
E0023760	01/12/24	Outst	0001374	College & University Cre	V0190889	01/12/24		200.00		200.00
								200.00		200.00
E0023761	01/12/24	Outst	0191845	Metropolitan Alliance of	V0190891	01/12/24		80.50		80.50
								80.50		80.50
E0023762	01/12/24	Outst	0001372	Morton College Teachers	V0190892	01/12/24		3,145.16		3,145.16
					V0190893	01/12/24		1,755.23		1,755.23
								4,900.39		4,900.39
E0023763	01/12/24	Outst	0209135	Omni Financial Group, In	V0190894	01/12/24		10,150.85		10,150.85
								10,150.85		10,150.85
E0023764	01/12/24	Outst	0001513	SEIU Local 73 Cope	V0190895	01/12/24		35.00		35.00
								35.00		35.00
E0023765	01/12/24	Outst	0001373	Service Employees Intl U	V0190896	01/12/24		350.09		350.09
								350.09		350.09
E0023766	01/12/24	Outst	0001161	State Univ Retirement Sy	V0190899	01/12/24		69,312.83		69,312.83
								69,312.83		69,312.83
E0023767	01/12/24	Outst	0182919	Mr. Ryan Denson	V0190752	01/09/24	B0005402	2,800.00		2,800.00
					V0190813	01/10/24	B0005402	2,800.00		2,800.00
								5,600.00		5,600.00
E0023768	01/12/24	Outst	0220352	Lee Golden	V0190821	01/10/24	P0014963	800.00		800.00
								800.00		800.00
E0023769	01/12/24	Outst	0190089	3OE Solutions	V0190793	01/10/24	B0005418	5,000.00		5,000.00
								5,000.00		5,000.00

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E0023770	01/12/24	Outst	0221066	Amzec, Llc	V0190794	01/10/24	B0005604	4,050.00		4,050.00
								4,050.00		4,050.00
E0023771	01/12/24	Outst	0213459	Bohm Consulting LLC	V0190814	01/10/24	B0005576	3,500.00		3,500.00
								3,500.00		3,500.00
E0023772	01/12/24	Outst	0207194	DD's Operations LLC	V0190693	01/09/24	B0005656	1,242.50		1,242.50
								1,242.50		1,242.50
E0023773	01/17/24	Outst	0209709	Accurate Employment Scre	V0190768	01/09/24	B0005600	1,761.41		1,761.41
								1,761.41		1,761.41
E0023774	01/17/24	Outst	0190802	All-Types Elevators Inc	V0190753	01/09/24	B0005445	569.60		569.60
								569.60		569.60
E0023775	01/17/24	Outst	0188188	Amazon Capital Services	V0190754	01/09/24	B0005583	367.00		367.00
					V0190755	01/09/24	B0005403	105.95		105.95
					V0190806	01/10/24	B0005442	59.38		59.38
					V0190911	01/12/24	B0005612	133.87		133.87
					V0190912	01/12/24	B0005442	19.39		19.39
					V0190913	01/12/24	B0005403	721.47		721.47
					V0190914	01/12/24	B0005613	61.74		61.74
					V0190915	01/12/24	P0014691	139.88		139.88
					V0190927	01/12/24	B0005492	230.66		230.66
					V0190934	01/12/24	P0014939	692.08		692.08
					V0190935	01/12/24	P0014939	74.76		-74.76
					V0190936	01/12/24	P0014939	74.76		74.76
					V0190937	01/12/24	P0015006	32.68		32.68
					V0190938	01/12/24	P0014994	33.01		33.01
					V0190939	01/12/24	P0014968	389.56		389.56
					V0190940	01/12/24	P0014870	232.79		232.79
					V0190941	01/12/24	P0014928	164.13		164.13
					V0190942	01/12/24	P0014945	960.09		960.09
					V0190943	01/12/24	P0014964	125.36		125.36
								4,469.04		4,469.04
E0023776	01/17/24	Outst	0186287	Amity Hospital Service I	V0190773	01/10/24	B0005525	550.00		550.00
								550.00		550.00
E0023777	01/17/24	Outst	0001490	Arc One Electric	V0190807	01/10/24	P0014958	3,681.50		3,681.50
					V0190808	01/10/24	P0014958	1,994.00		1,994.00
					V0190809	01/10/24	P0014958	1,353.90		1,353.90
								7,029.40		7,029.40

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E0023778	01/17/24	Outst	0198820	Asure Software	V0190694	01/09/24	B0005512	131.99		131.99
								131.99		131.99
E0023779	01/17/24	Outst	0196421	Balloons by Tommy	V0190836	01/10/24	P0014906	610.00		610.00
								610.00		610.00
E0023780	01/17/24	Outst	0166207	BSA	V0190739	01/09/24	B0005399	4,632.25		4,632.25
								4,632.25		4,632.25
E0023781	01/17/24	Outst	0001593	CDW Government LLC	V0191007	01/17/24	P0015013	5,181.00		5,181.00
								5,181.00		5,181.00
E0023782	01/17/24	Outst	0001713	Cicero Landscape Inc.	V0190994	01/16/24	B0005391	2,400.00		2,400.00
								2,400.00		2,400.00
E0023783	01/17/24	Outst	0201853	Club Automation, LLC	V0190730	01/09/24	B0005424	1,271.02		1,271.02
								1,271.02		1,271.02
E0023784	01/17/24	Outst	0000989	Dick Blick	V0190767	01/09/24	B0005640	997.42		997.42
								997.42		997.42
E0023785	01/17/24	Outst	0209578	DisposAll Waste Services	V0190731	01/09/24	B0005414	291.75		291.75
					V0190792	01/10/24	B0005414	491.56		491.56
								783.31		783.31
E0023786	01/17/24	Outst	0218528	ezCater, Inc	V0190815	01/10/24	P0013996	586.50		586.50
					V0190827	01/10/24	P0014855	633.32		633.32
					V0190829	01/10/24	P0014942	287.37		287.37
								1,507.19		1,507.19
E0023787	01/17/24	Outst	0219326	Ferrilli	V0190738	01/09/24	B0005441	4,200.00		4,200.00
								4,200.00		4,200.00
E0023788	01/17/24	Outst	0001037	Fox Valley Fire & Safety	V0190798	01/10/24	B0005464	747.50		747.50
					V0190799	01/10/24	B0005464	728.00		728.00
								1,475.50		1,475.50
E0023789	01/17/24	Outst	0205565	Game One	V0190741	01/09/24	B0005618	181.91		181.91

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					V0190742	01/09/24	B0005620	404.25		404.25
					V0190743	01/09/24	B0005618	322.25		322.25
					V0190746	01/09/24	B0005620	716.10		716.10
					V0190749	01/09/24	B0005618	811.46		811.46
					V0190750	01/09/24	B0005620	1,728.07		1,728.07
					V0190802	01/10/24	B0005618	739.10		739.10
					V0190803	01/10/24	B0005620	1,575.10		1,575.10
					V0190804	01/10/24	B0005618	293.89		293.89
					V0190805	01/10/24	B0005620	653.11		653.11
					V0190838	01/10/24	P0014850	1,612.63		1,612.63
					V0190907	01/11/24	B0005643	897.75		897.75
								9,935.62		9,935.62
E0023790	01/17/24	Outst	0205972	Gas Plus DBA Buddy Bear	V0190690	01/09/24	B0005412	113.94		113.94
								113.94		113.94
E0023791	01/17/24	Outst	0193931	Johnson Controls Inc	V0190796	01/10/24	B0005650	1,638.50		1,638.50
					V0190797	01/10/24	B0005651	2,566.50		2,566.50
								4,205.00		4,205.00
E0023792	01/17/24	Outst	0001775	Jostens	V0190759	01/09/24	B0005469	21.94		21.94
					V0190760	01/09/24	B0005469	21.94		21.94
					V0190761	01/09/24	B0005469	21.94		21.94
					V0190762	01/09/24	B0005469	9.81		9.81
					V0190763	01/09/24	B0005469	9.81		9.81
					V0190764	01/09/24	B0005469	9.81		9.81
					V0190782	01/10/24	B0005469	10.59		10.59
								105.84		105.84
E0023793	01/17/24	Outst	0001890	Konica Minolta Bus Solut	V0190758	01/09/24	B0005611	1,497.49		1,497.49
					V0190833	01/10/24	P0014987	4,340.95		4,340.95
					V0190919	01/12/24	B0005611	102.00		102.00
					V0190920	01/12/24	B0005611	102.00		102.00
					V0190921	01/12/24	B0005611	240.00		240.00
					V0190922	01/12/24	B0005611	102.00		102.00
					V0190923	01/12/24	B0005611	80.00		80.00
					V0190924	01/12/24	B0005611	102.00		102.00
								6,566.44		6,566.44
E0023794	01/17/24	Outst	0002233	Konica Minolta Premier F	V0190733	01/09/24	B0005417	193.47		193.47
					V0190734	01/09/24	B0005417	451.00		451.00
					V0190735	01/09/24	B0005417	451.00		451.00
					V0190736	01/09/24	B0005417	125.17		125.17
					V0190737	01/09/24	B0005417	2,897.00		2,897.00
								4,117.64		4,117.64

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E0023795	01/17/24	Outst	0001082	Lakeshore Learning Mater	V0190775	01/10/24	B0005638	1,144.25		1,144.25
					V0190776	01/10/24	B0005638	1,150.00		1,150.00
					V0190777	01/10/24	B0005638	1,127.00		1,127.00
					V0190800	01/10/24	B0005638	919.87		919.87
								4,341.12		4,341.12
E0023796	01/17/24	Outst	0204562	Lo Destro Construction C	V0190846	01/10/24	B0005555	35,538.88		35,538.88
					V0190905	01/11/24	B0005659	5,000.00		5,000.00
								40,538.88		40,538.88
E0023797	01/17/24	Outst	0208992	NRG Business Marketing L	V0190908	01/12/24	B0005478	6,574.53		6,574.53
								6,574.53		6,574.53
E0023798	01/17/24	Outst	0001122	Office Depot Business So	V0190783	01/10/24	B0005630	89.06		89.06
					V0190784	01/10/24	B0005630	213.27		213.27
								302.33		302.33
E0023799	01/17/24	Outst	0001967	Shaw Media	V0190645	01/03/24		471.64		471.64
								471.64		471.64
E0023800	01/17/24	Outst	0001156	Smithereen Exterminating	V0190691	01/09/24	B0005383	186.00		186.00
								186.00		186.00
E0023801	01/17/24	Outst	0157227	Staples Advantage	V0190756	01/09/24	B0005653	125.28		125.28
					V0190790	01/10/24	B0005653	14.68		-14.68
								110.60		110.60
E0023802	01/17/24	Outst	0214009	TraceSecurity, LLC	V0190810	01/10/24	P0014959	1,225.40		1,225.40
					V0190811	01/10/24	P0014959	1,400.00		1,400.00
								2,625.40		2,625.40
E0023803	01/17/24	Outst	0001824	Waukegan Roofing Co., In	V0190785	01/10/24	B0005470	1,350.00		1,350.00
								1,350.00		1,350.00
E0023804	01/17/24	Outst	0177607	YBP Library Services	V0190727	01/09/24	B0005434	233.45		233.45
					V0190728	01/09/24	B0005497	23.48		23.48
					V0190729	01/09/24	B0005497	26.40		26.40
					V0190732	01/09/24	B0005497	48.88		48.88
								332.21		332.21

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E0023805	01/17/24	Outst	0001485	Citibank, N.A.	V0190981	01/12/24	P0014897	72.58		72.58
					V0190982	01/12/24	P0014936	8.07		8.07
					V0190983	01/12/24	P0014955	111.48		111.48
					V0190984	01/12/24	P0014961	292.84		292.84
					V0190985	01/12/24	P0014878	1,336.40		1,336.40
					V0190986	01/12/24	P0014916	1,216.71		1,216.71
					V0190987	01/12/24	P0014917	642.34		642.34
					V0190988	01/12/24	P0014943	815.20		815.20
					V0190989	01/12/24	P0014950	453.81		453.81
					V0190990	01/12/24	P0014886	115.34		115.34
								5,064.77		5,064.77
E0023806	01/17/24	Outst	0188213	Old National Bank	V0190945	01/12/24	P0014867	5,615.00		5,615.00
					V0190946	01/12/24	P0014941	950.00		950.00
					V0190947	01/12/24	P0014927	947.82		947.82
					V0190948	01/12/24	P0014801	825.53		825.53
					V0190949	01/12/24	P0014825	217.82		217.82
					V0190950	01/12/24	P0014802	432.37		432.37
					V0190951	01/12/24	P0014819	93.88		93.88
					V0190952	01/12/24	B0005475	80.00		80.00
					V0190953	01/12/24	B0005444	150.00		150.00
					V0190954	01/12/24	P0014830	1,568.05		1,568.05
					V0190955	01/12/24	P0014829	2,083.36		2,083.36
					V0190956	01/12/24	P0014835	355.00		355.00
					V0190957	01/12/24	P0014978	3,681.93		3,681.93
					V0190958	01/12/24	P0014991	138.93		138.93
					V0190959	01/12/24	P0014923	214.73		214.73
					V0190960	01/12/24	B0005407	17.10		17.10
					V0190961	01/12/24	P0014957	252.00		252.00
					V0190962	01/12/24	P0014859	50.00		50.00
					V0190963	01/12/24	P0014881	8,592.19		8,592.19
					V0190964	01/12/24	P0014867	3,646.00		3,646.00
					V0190965	01/12/24	P0014879	1,287.88		1,287.88
					V0190966	01/12/24	P0014905	16,327.92		16,327.92
					V0190967	01/12/24	P0014978	3,278.80		3,278.80
					V0190968	01/12/24	B0005407	20.00		20.00
					V0190969	01/12/24	P0014978	1,611.96		1,611.96
					V0190970	01/12/24	B0005629	3,812.00		3,812.00
					V0190971	01/12/24	P0014991	50.00		50.00
					V0190972	01/12/24	P0014991	131.78		131.78
					V0190973	01/12/24	P0014981	755.47		755.47
					V0190974	01/12/24	P0014944	138.99		138.99
					V0190975	01/12/24	P0014991	49.96		49.96
					V0190976	01/12/24		546.66-		-546.66
					V0190977	01/12/24	P0014949	177.54		177.54
					V0190978	01/12/24	P0014978	288.66		288.66
					V0190979	01/12/24	P0014948	934.16		934.16
								58,230.17		58,230.17

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E0023807	01/18/24	Outst	0209933	Christopher P. Butz	V0189312	11/09/23		4,250.00		4,250.00
								4,250.00		4,250.00
E0023808	01/18/24	Outst	0195153	Alyssa F. Garcia	V0190901	01/11/24		485.00		485.00
								485.00		485.00
E0023809	01/18/24	Outst	0206101	Kevin W. McManaman	V0185149	08/28/23		120.00		120.00
								120.00		120.00
E0023810	01/18/24	Outst	0000928	Mr. James P. O'Connell,	V0191008	01/17/24		120.00		120.00
								120.00		120.00
E0023811	01/18/24	Outst	0216761	Demetrice Stephens	V0189069	11/07/23		1,000.00		1,000.00
								1,000.00		1,000.00
E0023838	01/25/24	Outst	0111441	Ms Jazmyne J. Alzate	V0191134	01/18/24		278.00		278.00
								278.00		278.00
E0023839	01/25/24	Outst	0193307	Megan K. Blits	V0191122	01/18/24		100.00		100.00
								100.00		100.00
E0023840	01/25/24	Outst	0166671	Ms. Cara A. Bonick	V0191111	01/18/24		134.97		134.97
								134.97		134.97
E0023841	01/25/24	Outst	0200841	Tereza Brania	V0177216	02/21/23		20.00		20.00
								20.00		20.00
E0023842	01/25/24	Outst	0182499	Mrs. Mary J. Buongiorno	V0191091	01/17/24		134.75		134.75
								134.75		134.75
E0023843	01/25/24	Outst	0209933	Christopher P. Butz	V0191145	01/22/24		279.52		279.52
								279.52		279.52
E0023844	01/25/24	Outst	0200455	Ms. Lauren Caruso	V0191100	01/17/24		5,000.00		5,000.00
								5,000.00		5,000.00
E0023845	01/25/24	Outst	0212408	Jesse A. Galeana	V0191113	01/18/24		5,500.00		5,500.00
								5,500.00		5,500.00

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E0023846	01/25/24	Outst	0162050	Ms Prairie L. Markussen	V0190991	01/12/24		38.46		38.46
								38.46		38.46
E0023847	01/25/24	Outst	0002697	Dr. Keith McLaughlin	V0190786	01/10/24		1,182.69		1,182.69
					V0191295	01/24/24		454.96		454.96
								1,637.65		1,637.65
E0023848	01/25/24	Outst	0206101	Kevin W. McManaman	V0191116	01/18/24		110.00		110.00
								110.00		110.00
E0023849	01/25/24	Outst	0205773	Anthony A. Mejia	V0191130	01/18/24		450.00		450.00
								450.00		450.00
E0023850	01/25/24	Outst	0181094	Ms Elizabeth Melgoza	V0191141	01/19/24		425.00		425.00
								425.00		425.00
E0023851	01/25/24	Outst	0220603	Austin Mitchell	V0191169	01/22/24		1,500.00		1,500.00
								1,500.00		1,500.00
E0023852	01/25/24	Outst	0199309	Jason Nichols	V0191173	01/23/24		324.11		324.11
								324.11		324.11
E0023853	01/25/24	Outst	0000928	Mr. James P. O'Connell,	V0191117	01/18/24		120.00		120.00
								120.00		120.00
E0023854	01/25/24	Outst	0176638	Monica Sanchez-Torres	V0190664	01/05/24		750.00		750.00
								750.00		750.00
E0023855	01/25/24	Outst	0216705	Stephanie M. Schmidt	V0185144	01/26/24		2,000.00		2,000.00
								2,000.00		2,000.00
E0023856	01/25/24	Outst	0209212	Simon P. Steiner	V0191118	01/18/24		225.00		225.00
								225.00		225.00
E0023857	01/25/24	Outst	0005802	Ms. Juhelia T. Thompson	V0191220	01/23/24		150.00		150.00
					V0191221	01/23/24		1,192.84		1,192.84
								1,342.84		1,342.84

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
E0023858	01/25/24	Outst	0201801	Michael R. Traversa	V0187574	01/26/24		6,000.00		6,000.00
					V0191127	01/18/24		330.00		330.00
								6,330.00		6,330.00
E0023859	01/25/24	Outst	0000808	Ms. Marisol Velazquez	V0191095	01/17/24		549.31		549.31
								549.31		549.31
E0023860	01/25/24	Outst	0158266	Mr. Christopher J. Wido	V0191166	01/22/24		150.00		150.00
								150.00		150.00
E0023861	01/25/24	Outst	0190102	Ms. Brandie N. Windham	V0191132	01/18/24		81.92		81.92
								81.92		81.92
E0023872	01/31/24	Outst	0182919	Mr. Ryan Denson	V0191231	01/23/24	B0005402	2,800.00		2,800.00
					V0191534	01/31/24	P0015064	1,500.00		1,500.00
								4,300.00		4,300.00
E0023873	01/31/24	Outst	0220352	Lee Golden	V0191508	01/31/24	P0014895	250.00		250.00
								250.00		250.00
E0023874	01/31/24	Outst	0013221	4IMPRINT	V0191422	01/30/24	P0015002	983.34		983.34
					V0191520	01/31/24	P0014914	336.54		336.54
								1,319.88		1,319.88
E0023875	01/31/24	Outst	0188188	Amazon Capital Services	V0191234	01/23/24	B0005612	19.59		19.59
					V0191235	01/23/24	B0005649	370.27		370.27
					V0191236	01/23/24	B0005442	16.98		16.98
					V0191241	01/23/24	B0005639	151.92		151.92
					V0191423	01/30/24	P0015016	57.97		57.97
					V0191424	01/30/24	P0014993	31.17		-31.17
					V0191425	01/30/24	P0014993	74.16		74.16
					V0191426	01/30/24	P0015017	163.92		163.92
					V0191427	01/30/24	P0015018	179.87		179.87
					V0191428	01/30/24	P0015028	37.69		37.69
					V0191429	01/30/24	P0015021	640.19		640.19
					V0191430	01/30/24	P0015022	122.89		122.89
					V0191432	01/30/24	P0015033	41.27		41.27
					V0191487	01/31/24	P0015020	119.99		119.99
					V0191488	01/31/24	P0015007	225.37		225.37
					V0191489	01/31/24	P0014971	811.24		811.24
					V0191491	01/31/24	P0015003	251.66		251.66
					V0191500	01/31/24	P0014873	32.54		32.54
					V0191515	01/31/24	P0014992	49.32		49.32

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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
					V0191521	01/31/24	P0014985	977.05-		-977.05
					V0191522	01/31/24	P0014985	2,555.70		2,555.70
								4,914.32		4,914.32
E0023876	01/31/24	Outst	0186287	Amity Hospital Service I	V0191225	01/23/24	B0005525	1,226.00		1,226.00
								1,226.00		1,226.00
E0023877	01/31/24	Outst	0221066	Amzec, Llc	V0191472	01/31/24	B0005604	4,500.00		4,500.00
								4,500.00		4,500.00
E0023878	01/31/24	Outst	0001490	Arc One Electric	V0191237	01/23/24	B0005665	1,175.00		1,175.00
								1,175.00		1,175.00
E0023879	01/31/24	Outst	0156646	ATI Nursing Education	V0191546	01/31/24	P0015086	13,299.00		13,299.00
					V0191547	01/31/24	P0015086	15,552.00		15,552.00
								28,851.00		28,851.00
E0023880	01/31/24	Outst	0219175	Awards Network	V0191535	01/31/24	B0005516	25.00		25.00
								25.00		25.00
E0023881	01/31/24	Outst	0001272	Batteries Plus LLC	V0191463	01/30/24	B0005386	206.88		206.88
								206.88		206.88
E0023882	01/31/24	Outst	0000998	Carolina Biological Supp	V0191499	01/31/24	P0014974	2,126.24		2,126.24
					V0191502	01/31/24	P0014975	1,414.61		1,414.61
					V0191512	01/31/24	P0014967	697.57		697.57
					V0191513	01/31/24	P0014965	1,060.19		1,060.19
					V0191514	01/31/24	P0014967	369.05		369.05
					V0191518	01/31/24	P0014966	1,039.59		1,039.59
								6,707.25		6,707.25
E0023883	01/31/24	Outst	0001593	CDW Government LLC	V0191497	01/31/24	P0014989	6,160.00		6,160.00
					V0191542	01/31/24	P0015079	2,958.09		2,958.09
								9,118.09		9,118.09
E0023884	01/31/24	Outst	0211877	City Wide Facility Solut	V0191433	01/30/24	P0015046	3,984.75		3,984.75
								3,984.75		3,984.75
E0023885	01/31/24	Outst	0209459	Cornerstone Government A	V0191233	01/23/24	B0005457	14,000.00		14,000.00
								14,000.00		14,000.00

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
E0023886	01/31/24	Outst	0207194	DD's Operations LLC	V0191420	01/30/24	B0005673	875.00		875.00
								875.00		875.00
E0023887	01/31/24	Outst	0212349	Del's Moving Inc	V0191517	01/31/24	P0015001	950.00		950.00
								950.00		950.00
E0023888	01/31/24	Outst	0000989	Dick Blick	V0191404	01/29/24	B0005640	979.49		979.49
					V0191405	01/29/24	B0005640	1.25		1.25
					V0191478	01/31/24	B0005640	997.42		-997.42
					V0191486	01/31/24	B0005648	225.57		225.57
								208.89		208.89
E0023889	01/31/24	Outst	0001333	Direct Fitness Solutions	V0191436	01/30/24	P0015034	130.00		130.00
								130.00		130.00
E0023890	01/31/24	Outst	0209578	DisposAll Waste Services	V0191414	01/30/24	B0005414	513.04		513.04
					V0191480	01/31/24	B0005414	426.83		426.83
								939.87		939.87
E0023891	01/31/24	Outst	0218528	ezCater, Inc	V0191511	01/31/24	P0015015	278.56		278.56
								278.56		278.56
E0023892	01/31/24	Outst	0219437	Farmer's Fridge	V0191413	01/30/24	B0005524	2,898.19		2,898.19
								2,898.19		2,898.19
E0023893	01/31/24	Outst	0212859	Floods Royal Flush Inc	V0191524	01/31/24	P0015062	125.00		125.00
								125.00		125.00
E0023894	01/31/24	Outst	0183673	Forvis, LLP	V0191415	01/30/24	B0005423	22,000.00		22,000.00
								22,000.00		22,000.00
E0023895	01/31/24	Outst	0001037	Fox Valley Fire & Safety	V0191412	01/30/24	B0005464	1,157.00		1,157.00
								1,157.00		1,157.00
E0023896	01/31/24	Outst	0205565	Game One	V0191460	01/30/24	B0005619	991.78		991.78
					V0191461	01/30/24	B0005619	1,275.28		1,275.28
					V0191466	01/31/24	B0005619	2,790.27		2,790.27
					V0191467	01/31/24	B0005619	1,481.76		1,481.76
					V0191474	01/31/24	B0005619	4,889.43		4,889.43

07 Feb 2024
10:47

ACCOUNTS PAYABLE CHECK REGISTER
Period 01/01/2024 - 01/31/2024

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0191475	01/31/24	B0005619	2,920.05		2,920.05
					V0191476	01/31/24	B0005619	2,327.70		2,327.70
								16,676.27		16,676.27
E0023897	01/31/24	Outst	0001047	Grainger Inc.	V0191505	01/31/24	P0014972	152.11		152.11
					V0191506	01/31/24	P0014972	208.97		208.97
					V0191507	01/31/24	P0014973	361.08		361.08
					V0191519	01/31/24	P0014972	337.74		337.74
								1,059.90		1,059.90
E0023898	01/31/24	Outst	0001647	Iron Mountain	V0191442	01/30/24	B0005390	652.53		652.53
					V0191443	01/30/24	B0005390	754.68		754.68
								1,407.21		1,407.21
E0023899	01/31/24	Outst	0001775	Jostens	V0191465	01/31/24	B0005469	10.52		10.52
								10.52		10.52
E0023900	01/31/24	Outst	0001890	Konica Minolta Bus Solut	V0191226	01/23/24	B0005611	491.56		491.56
					V0191419	01/30/24	B0005668	8,520.44		8,520.44
								9,012.00		9,012.00
E0023901	01/31/24	Outst	0002233	Konica Minolta Premier F	V0191275	01/24/24	B0005417	777.63		777.63
					V0191276	01/24/24	B0005417	332.61		332.61
					V0191277	01/24/24	B0005417	332.61		332.61
					V0191278	01/24/24	B0005417	654.91		654.91
					V0191279	01/24/24	B0005417	1,960.36		1,960.36
					V0191411	01/30/24	B0005417	193.47		193.47
								4,251.59		4,251.59
E0023902	01/31/24	Outst	0001559	Krueger International In	V0191280	01/24/24	B0005636	6,826.96		6,826.96
					V0191281	01/24/24	B0005636	4,688.32		4,688.32
								11,515.28		11,515.28
E0023903	01/31/24	Outst	0222666	Legat Architects, Inc	V0191416	01/30/24	B0005672	37,733.85		37,733.85
								37,733.85		37,733.85
E0023904	01/31/24	Outst	0220726	Manufacturing Renaissanc	V0191439	01/30/24	P0015038	640.00		640.00
								640.00		640.00
E0023905	01/31/24	Outst	0217543	NobleTec, LLC	V0191223	01/23/24	B0005440	7,305.00		7,305.00
					V0191537	01/31/24	P0015023	7.50		7.50

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								7,312.50		7,312.50
E0023906	01/31/24	Outst	0001122	Office Depot Business So	V0191421	01/30/24	P0014988	93.10		93.10
								93.10		93.10
E0023907	01/31/24	Outst	0199416	Promo Direct	V0191493	01/31/24	P0014795	439.98		439.98
								439.98		439.98
E0023908	01/31/24	Outst	0002777	ProQuest LLC	V0191509	01/31/24	P0015014	5,154.30		5,154.30
								5,154.30		5,154.30
E0023909	01/31/24	Outst	0157227	Staples Advantage	V0191454	01/30/24	B0005653	81.76		81.76
								81.76		81.76
E0023910	01/31/24	Outst	0220719	Strictly Self Defense LL	V0191536	01/31/24	P0015081	99.00		99.00
								99.00		99.00
E0023911	01/31/24	Outst	0199533	Tim's Glass and Mirror	V0191418	01/30/24	B0005670	8,730.08		8,730.08
								8,730.08		8,730.08
E0023912	01/31/24	Outst	0214009	TraceSecurity, LLC	V0191540	01/31/24	P0015078	700.00		700.00
					V0191541	01/31/24	P0015078	2,817.50		2,817.50
								3,517.50		3,517.50
E0023913	01/31/24	Outst	0001495	Valsoft Corporation Inc	V0191532	01/31/24	P0015063	8,000.00		8,000.00
								8,000.00		8,000.00
E0023914	01/31/24	Outst	0001824	Waukegan Roofing Co., In	V0191230	01/23/24	B0005470	972.87		972.87
								972.87		972.87
E0023915	01/31/24	Outst	0177607	YBP Library Services	V0191232	01/23/24	B0005497	16.38		16.38
								16.38		16.38
								=====	=====	=====
								885,081.40		885,081.40

Bank Code	Account Number	Description	Debit	Credit
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01 General Checking	01-0000-00000-230000000	General : Accounts Payable	885,081.40	0.00
	01-0000-00000-110000000	General : Cash	0.00	885,081.40
			-----	-----
			885,081.40	885,081.40

**Morton College
Over 10K Report
January 2024**

Vendor Name	Check Date	Check Number	Board Approved Date	Amount	Item Description Line 1
Apple, Inc.	1/31/2024	0117400	12/19/2023	88,775.00	10.2-inch iPad Wi-Fi 64GB
ATI Nursing Education	1/31/2024	E0023879	1/24/2024	28,851.00	ATI 1st year students
Blue Cross Blue Shield of Illinois	1/17/2024	0117112	EXEMPT	11,321.75	Dec23: Accidental &
CDW Government LLC	1/17/2024	E0023781	EXEMPT	5,181.00	Lab monitors
CDW Government LLC	1/31/2024	E0023883	EXEMPT	9,118.09	Barracuda E-Mail Protecti
Cengage Learning	1/31/2024	0117403	EXEMPT	15,488.00	Standout levels 2-5
Cornerstone Government Affairs, Inc.	1/31/2024	E0023885	5/24/2023	\$14,000.00	Relations & Consulting
Del Galdo Law Group, LLC	1/17/2024	0117149	8/25/2021	13,422.50	Attorney Fees
Forvis, LLP	1/31/2024	E0023894	5/24/2023	22,000.00	Audit Services
Game One	1/17/2024	E0023789	6/28/2023	9,935.62	Game Baseballs
Game One	1/31/2024	E0023896	6/28/2023	16,676.27	Baseball Apparel
Konica Minolta Bus Solut	1/17/2024	E0023793	EXEMPT	6,566.44	Annual renewal Square9
Konica Minolta Bus Solut	1/31/2024	E0023900	EXEMPT	9,012.00	Maintenance
Krueger International Inc	1/31/2024	E0023902	EXEMPT	11,515.28	Furniture w/ Installation
Legat Architects, Inc	1/31/2024	E0023903	12/19/2023	37,733.85	Lab Renovation
Lo Destro Construction Company	1/17/2024	E0023796		40,538.88	Bldg E Phase 3 Clean up
McCook Athletic & Exposition	1/17/2024	0117158	EXEMPT	23,077.50	Athletic Rental Facility
Michael Kautz Carpets & Flooring	1/31/2024	0117424	1/24/2024	21,890.00	Board Room Carpet
Old National Bank	1/9/2024	E0023725	EXEMPT	931.32	VB Shoes
Old National Bank	1/17/2024	E0023806	EXEMPT	58,230.17	2024 CCNLS Conference
Omni Financial Group, Inc.	1/12/2024	E0023763	4/28/2021	10,150.85	Payroll Deductions
State Univ Retirement Systems	1/12/2024	E0023766	EXEMPT	69,312.83	Payroll Deductions
Watermark Insights, LLC	1/31/2024	0117436	EXEMPT	19,691.21	Curriculum Strategy

\$ 543,419.56

Joanna M Martin

From: Mireya Perez
Sent: Tuesday, February 20, 2024 1:48 PM
To: Board Materials
Subject: Board action - Monthly Budget Report for Month End January 2024
Attachments: MC - JANUARY 2024 MONTHLY BUDGET REPORT.pdf

Proposed Action: THAT THE MONTHLY BUDGET REPORT FOR FISCAL YEAR TO DATE ENDING JANUARY 2024 BE RECEIVED AND APPROVED AS SUBMITTED.

Rationale: [Please refer to attached Monthly Budget Report.]

Attachments: Monthly Budget Report

Thank you,



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

Morton Community College
FY24 Budget Report
Month Ending January 31, 2024



Morton Community College
Budget Report Summary
January 31, 2024

58%

<u>Funds</u>	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>Education Fund</u>				
Revenue	\$ 20,951,311	\$ 31,529,250	66.5%	\$ 10,577,939
Expenditures	(14,679,935)	(31,529,250)	46.6%	(16,849,315)
Net	\$ 6,271,376	\$ -		\$ (6,271,376)
<u>Operations & Maintenance Fund</u>				
Revenue	\$ 1,724,088	\$ 3,300,631	52.2%	\$ 1,576,543
Expenditures	(1,642,403)	(3,300,631)	49.8%	(1,658,228)
Net	\$ 81,685	\$ -		\$ (81,685)
<u>Restricted Purpose Fund</u>				
Revenue	\$ 5,732,330	\$ 25,066,737	22.9%	\$ 19,334,407
Expenditures	(5,480,260)	(25,066,737)	21.9%	(19,586,477)
Net	\$ 252,070	\$ -		\$ (252,070)
<u>Audit Fund</u>				
Revenue	\$ 46,659	\$ 95,900	48.7%	\$ 49,241
Expenditures	(1,600)	(95,900)	1.7%	(94,300)
Net	\$ 45,059	\$ -		\$ (45,059)
<u>Liability, Protection & Settlement Fund</u>				
Revenue	\$ 516,098	\$ 890,500	58.0%	\$ 374,402
Expenditures	(624,379)	(890,500)	70.1%	(266,121)
Net	\$ (108,281)	\$ -		\$ 108,281
<u>General Bond Obligation Fund</u>				
Revenue	\$ 538,041	\$ 640,950	83.9%	\$ 102,909
Expenditures	(484,475)	(640,950)	75.6%	(156,475)
Net	\$ 53,566	\$ -		\$ (53,566)
<u>Operations & Maintenance (Restricted) Fund</u>				
Revenue	\$ 67,708	\$ 4,530,558	1.5%	\$ 4,462,850
Expenditures	(515,484)	(4,530,558)	11.4%	(4,015,074)
Net	\$ (447,776)	\$ -		\$ 447,776
<u>All Funds</u>				
Revenue	\$ 29,576,235	\$ 66,054,526	44.8%	\$ 36,478,291
Expenditures	(23,428,536)	(66,054,526)	35.5%	\$ (42,625,990)
Net	\$ 6,147,699	\$ -		\$ (6,147,699)

EDUCATION FUND REVENUE
January 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
LOCAL GOVERNMENT				
Property taxes	\$ 4,955,092	\$ 8,392,145	59.0%	\$ 3,437,053
Total Local Government	<u>\$ 4,955,092</u>	<u>\$ 8,392,145</u>		<u>\$ 3,437,053</u>
CORPORATE PERSONAL PROPERTY TAXES	\$ 224,701	\$ 2,550,000	8.8%	\$ 2,325,299
SURS HEALTH - ON BEHALF PAYMENTS	\$ -	\$ -	0.0%	\$ -
STATE GOVERNMENT				
ICCB credit hour grants	\$ 1,687,219	\$ 2,659,801	63.4%	\$ 972,582
ICCB equalization grants	2,394,833	3,645,280	65.7%	1,250,447
CTE formula grant	119,822	225,000	53.3%	105,178
Total State Government	<u>\$ 4,201,874</u>	<u>\$ 6,530,081</u>		<u>\$ 2,328,207</u>
STUDENT TUITION AND FEES				
Tuition	\$ 8,922,670	\$ 11,330,112	78.8%	\$ 2,407,442
Fees	1,862,066	1,909,712	97.5%	47,646
Total Tuition and Fees	<u>\$ 10,784,736</u>	<u>\$ 13,239,824</u>		<u>\$ 2,455,088</u>
MISCELLANEOUS				
Sales and service fees	\$ 50,723	\$ 215,700	23.5%	\$ 164,977
Investment revenue	734,185	600,000	122.4%	(134,185)
Nongovernmental gifts & scholarships	-	1,500	0.0%	1,500
Total Other Sources	<u>\$ 784,908</u>	<u>\$ 817,200</u>		<u>\$ 32,292</u>
Total Revenue	<u>\$ 20,951,311</u>	<u>\$ 31,529,250</u>	<u>66.5%</u>	\$ 10,577,939
Transfers in	\$ -	\$ -	0.0%	\$ -
Total Revenue and Transfers in	<u>\$ 20,951,311</u>	<u>\$ 31,529,250</u>	66.5%	<u>\$ 10,577,939</u>

EDUCATION FUND EXPENDITURES

January 31, 2024

	Actual	Budget	%	Budget Remaining
EXPENDITURES				
By Program:				
Instruction				
Salaries	\$ 4,880,956	\$ 9,246,974	52.8%	\$ 4,366,018
Employee benefits	550,643	1,007,348	54.7%	456,705
Contractual services	199,030	527,000	37.8%	327,970
Material and supplies	238,099	818,150	29.1%	580,051
Conferences and meetings	23,188	72,950	31.8%	49,762
Total Instruction	<u>5,891,916</u>	<u>11,672,422</u>	<u>50.5%</u>	<u>5,780,506</u>
Academic Support				
Salaries	712,045	1,373,721	51.8%	661,676
Employee benefits	118,083	210,838	56.0%	92,755
Contractual services	262,065	422,000	62.1%	159,935
Material and supplies	131,662	341,280	38.6%	209,618
Conferences and meetings	18,487	40,850	45.3%	22,363
Fixed charges	67,238	100,000	67.2%	32,762
Other Expenditures	-	1,000	0.0%	1,000
Total Academic Support	<u>1,309,580</u>	<u>2,489,689</u>	<u>52.6%</u>	<u>1,180,109</u>
Student Services				
Salaries	1,324,821	2,783,411	47.6%	1,458,590
Employee benefits	218,988	369,844	59.2%	150,856
Contractual services	70,387	347,000	20.3%	276,613
Material and supplies	70,289	232,690	30.2%	162,401
Conferences and meetings	72,234	140,500	51.4%	68,266
Fixed charges	-	26,500	0.0%	26,500
Total Student Services	<u>1,756,719</u>	<u>3,899,945</u>	<u>45.0%</u>	<u>2,143,226</u>
Public Service/Continuing Education				
Salaries	161,663	209,471	77.2%	47,808
Employee benefits	16,779	31,235	53.7%	14,456
Contractual services	46,415	158,000	29.4%	111,585
Material and supplies	4,710	21,700	21.7%	16,990
Conferences and meetings	5,010	20,350	24.6%	15,340
Other tuition/fee waiver	390	10,000	3.9%	9,610
Total Public Service/Continuing Education	<u>234,967</u>	<u>450,756</u>	<u>52.1%</u>	<u>215,789</u>
Auxiliary Services				
Salaries	144,933	245,524	59.0%	100,591
Employee benefits	31,454	51,199	61.4%	19,745
Contractual services	489,080	630,000	77.6%	140,920
Material and supplies	183,932	395,000	46.6%	211,068
Conferences and meetings	184,452	285,000	64.7%	100,548
Fixed charges	31,078	85,000	36.6%	53,922
Total Auxiliary Services	<u>1,064,929</u>	<u>1,691,723</u>	<u>62.9%</u>	<u>626,794</u>

EDUCATION FUND EXPENDITURES

January 31, 2024

	Actual	Budget	%	Budget Remaining
EXPENDITURES				
Institutional Support				
Salaries	\$ 1,209,082	\$ 2,699,096	44.8%	\$ 1,490,014
Employee benefits	241,484	572,669	42.2%	331,185
Contractual services	909,216	1,887,500	48.2%	978,284
Material and supplies	179,157	795,550	22.5%	616,393
Conferences and meetings	63,095	233,400	27.0%	170,305
Fixed charges	-	1,500	0.0%	1,500
Other	78,857	200,000	39.4%	121,143
Total Institutional Support	<u>2,680,891</u>	<u>6,389,715</u>	<u>42.0%</u>	<u>3,708,824</u>
Scholarships, Student Grants & Waivers				
Student grants and scholarships	<u>1,740,933</u>	<u>2,000,000</u>	<u>87.0%</u>	<u>259,067</u>
Total Scholarships, Student Grants & Waivers	<u>1,740,933</u>	<u>2,000,000</u>	<u>87.0%</u>	<u>259,067</u>
Contingencies				
	-	1,200,000	0.0%	1,200,000
Total Expenditures	<u>\$ 14,679,935</u>	<u>\$ 29,794,250</u>	<u>49.3%</u>	<u>\$ 15,114,315</u>
Transfers out	-	1,735,000	0.0%	1,735,000
Total Expenditures and Transfers out	<u>\$14,679,935</u>	<u>\$ 31,529,250</u>	<u>46.6%</u>	<u>\$ 16,849,315</u>

OPERATION & MAINTENANCE FUND REVENUE AND EXPENDITURES

January 31, 2024

	Actual	Budget	%	Budget Remaining
REVENUE				
LOCAL GOVERNMENT				
Property taxes	\$ 934,514	\$ 1,621,631	57.6%	\$ 687,117
CORPORATE PERSONAL PROPERTY TAXES	604,882	1,000,000	60.5%	395,118
STATE GOVERNMENT				
ICCB equalization grants	184,218	650,000	28.3%	465,782
MISCELLANEOUS				
Sales and service fees	-	5,000	0.0%	5,000
Facilities	-	14,000	0.0%	14,000
Investment revenue	474	10,000	4.7%	9,526
Total Miscellaneous	474.00	29,000	1.6%	28,526
Transfers in	-	-	-	-
Total Revenue	\$ 1,724,088	\$ 2,650,631	65.0%	\$ 1,110,761
EXPENDITURES				
By Program:				
Operations and Maintenance of Plant				
Salaries	\$794,081	\$1,478,920	53.7%	\$684,839
Employee benefits	103,364	211,711	48.8%	108,347
Contractual services	188,889	693,000	27.3%	504,111
Material and supplies	105,439	168,500	62.6%	63,061
Conferences and meetings	1,228	6,500	18.9%	5,272
Utilities	389,402	672,000	57.9%	282,598
Capital outlay	60,000	60,000	0.0%	-
Other	-	10,000	0.0%	10,000
Total Operations and Maintenance of Plant	1,642,403	3,300,631	49.8%	1,658,228
Total Expenditures	\$ 1,642,403	\$ 3,300,631	49.8%	\$ 1,658,228

RESTRICTED PURPOSE FUND REVENUE
January 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
STATE GOVERNMENT				
ICCB	1,449,900	\$1,647,591	88.0%	197,691
ISBE grant revenue- other	154,420	264,701	58.3%	110,281
Other Sources	85,000	9,151,476	0.9%	9,066,476
Total State Government	<u>1,689,320.00</u>	<u>11,063,768</u>	<u>15.3%</u>	<u>9,374,448</u>
FEDERAL GOVERNMENT				
ICCB	364,087	1,742,893	20.9%	1,378,806
Department of education	3,676,739	12,240,613	30.0%	8,563,874
Other	2,184	19,462	0.0%	17,278
Total Federal Government	<u>4,043,010</u>	<u>14,002,968</u>	<u>28.9%</u>	<u>8,581,152</u>
Total Revenue	<u>\$ 5,732,330</u>	<u>\$ 25,066,736</u>	<u>22.9%</u>	<u>\$ 17,955,600</u>

RESTRICTED PURPOSE FUND EXPENDITURES

January 31, 2024

	Actual	Budget	%	Budget Remaining
EXPENDITURES				
By Program:				
Instruction				
Salaries	\$ 692,892	\$ 1,783,149	38.9%	\$ 1,090,257
Employee benefits	197,582	5,374,532	3.7%	5,176,950
Contractual services	76,982	166,134	46.3%	89,152
Material and supplies	118,783	371,158	32.0%	252,375
Conferences and meetings	1,750	52,008	3.4%	50,258
Student grants and scholarships	180,860	573,719	31.5%	392,859
Total Instruction	<u>1,268,849</u>	<u>8,320,700</u>	<u>15.2%</u>	<u>7,051,851</u>
Academic Support				
Salaries	920	17,500	0.0%	16,580
Employee benefits	-	600,000	0.0%	600,000
Material and supplies	1,091	2,000	0.0%	909
Conferences and meetings	-	2,000	0.0%	2,000
Other Fixed Charges	-	1,720	0.0%	1,720
Total Academic Support	<u>2,011</u>	<u>623,220</u>	<u>0.3%</u>	<u>621,209</u>
Student Services				
Salaries	211,583	462,870	45.7%	251,287
Employee benefits	65,488	1,130,892	5.8%	1,065,404
Other Contract Services	46,442	266,505	17.4%	220,063
Material and supplies	95,048	792,449	12.0%	697,401
Conferences and meetings	21,986	60,458	36.4%	38,472
Fixed charges	-	100	0.0%	100
Total Student Services	<u>440,547</u>	<u>2,713,274</u>	<u>16.2%</u>	<u>2,272,727</u>
Public Service/Continuing Education				
Salaries	114,824	205,709	55.8%	90,885
Employee benefits	25,445	295,400	8.6%	269,955
Contractual services	504	2,592	19.4%	2,088
Material and supplies	-	3,700	0.0%	3,700
Conferences and meetings	3,813	15,300	24.9%	11,487
Total Public Service/Continuing Education	<u>144,586</u>	<u>522,701</u>	<u>27.7%</u>	<u>378,115</u>

RESTRICTED PURPOSE FUND REVENUE AND EXPENDITURES

January 31, 2024

	Actual	Budget	%	Budget Remaining
Auxiliary Services				
Employee benefits	\$ -	\$ 125,000	0.0%	\$ 125,000
Total Auxiliary Services	-	125,000	0.0%	125,000
Operations and Maintenance of Plant				
Employee benefits	-	750,000	0.0%	750,000
Total Operation and Maintenance of Plant	-	750,000	0.0%	750,000
Institutional Support				
Salaries	-	-	0.0%	-
Employee benefits	8	1,300,000	0.0%	1,299,992
Contractual services	17,293	50,000	34.6%	32,707
Materials and supplies	147,704	336,517	43.9%	188,813
Total Institutional Support	165,005	1,686,517	9.8%	1,521,512
Scholarships, Student Grants & Waivers				
Salaries	95,034	123,003	77.3%	27,969
Student grants and scholarships	3,364,228	10,202,321	33.0%	6,838,093
Total Scholarships, Student Grants & Waivers	3,459,262	10,325,324	33.5%	6,866,062
Total Expenditures	\$ 5,480,260	\$ 25,066,736	21.9%	\$ 19,586,476

AUDIT FUND REVENUE AND EXPENDITURES
January 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	<u>\$ 46,625</u>	<u>\$ 80,850</u>	<u>57.7%</u>	<u>\$ 34,225</u>
<u>MISCELLANEOUS</u>				
Investment revenue	<u>34</u>	<u>50</u>	<u>68.0%</u>	<u>16</u>
<u>Total Revenue</u>	<u>\$ 46,659</u>	<u>\$ 80,900</u>	<u>57.7%</u>	<u>\$ 34,241</u>
<u>Transfers in</u>	-	15,000	0.0%	15,000
<u>Total Revenue and Transfers in</u>	<u>\$ 46,659</u>	<u>\$ 95,900</u>	<u>48.7%</u>	<u>\$ 49,241</u>
<u>EXPENDITURES</u>				
<u>By Program:</u>				
<u>Institutional Support</u>				
Contractual services	<u>1,600</u>	<u>95,900</u>	<u>1.7%</u>	<u>94,300</u>
<u>Total Expenditures</u>	<u>\$ 1,600</u>	<u>\$ 95,900</u>	<u>1.7%</u>	<u>\$ 94,300</u>

LIABILITY, PROTECTION & SETTLEMENT FUND REVENUE AND EXPENDITURES
January 31, 2024

	Actual	Budget	%	Budget Remaining
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	\$ 515,861	\$ 890,400	57.9%	\$ 374,539
MISCELLANEOUS				
Investment revenue	237	100	237.0%	(137)
Total Revenue	\$ 516,098	\$ 890,500	58.0%	\$ 374,402
<u>EXPENDITURES</u>				
<u>By Program:</u>				
Instruction				
Employee benefits	73,855	135,000	54.7%	61,145
Total Instruction	73,855	135,000	54.7%	61,145
Academic Support				
Employee benefits	9,267	16,500	56.2%	7,233
Student Services				
Employee benefits	17,833	24,500	72.8%	6,667
Total Academic Support	17,833	24,500	72.8%	6,667
Public Service/Continuing Education				
Employee benefits	3,329	8,000	41.6%	4,671
Auxiliary Services				
Employee benefits	1,904	4,500	42.3%	2,596
Operations and Maintenance of Plant				
Employee benefits	10,365	21,000	49.4%	10,635
Total Operations and Maintenance of Plant	10,365	21,000	49.4%	10,635
Institutional Support				
Employee benefits	23,419	70,000	33.5%	46,581
Contractual services	131,671	206,000	63.9%	74,329
Other Fixed Charges	352,737	405,000	87.1%	52,263
Total Institutional Support	507,827	681,000	74.6%	173,173
Total Expenditures	\$ 624,380	\$ 890,500	70.1%	\$ 266,120

GENERAL BOND OBLIGATION FUND REVENUE AND EXPENDITURES

January 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	<u>\$ 537,838</u>	<u>\$ 640,850</u>	<u>83.9%</u>	<u>\$ 103,012</u>
<u>MISCELLANEOUS</u>				
Investment revenue	<u>203</u>	<u>100</u>	<u>203.0%</u>	<u>(103)</u>
Total Revenue	<u>538,041</u>	<u>640,950</u>	<u>83.9%</u>	<u>102,909</u>
<u>EXPENDITURES</u>				
By Program:				
Institutional Support				
Fixed charges	<u>484,475</u>	<u>640,950</u>	<u>75.6%</u>	<u>156,475</u>
<u>TRANSFERS OUT</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Total Expenditures	<u>\$ 484,475</u>	<u>\$ 640,950</u>	<u>75.6%</u>	<u>\$ 156,475</u>

OPERATIONS & MAINTENANCE (RESTRICTED) FUND REVENUE AND EXPENDITURES

January 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
STATE GOVERNMENT				
Capital Development Board	-	2,810,558	0.0%	2,810,558
Total	-	2,810,558	0.0%	2,810,558
OTHER SOURCES				
Bonds	-	-	0.0%	-
Investment Interest	67,708	-	0.0%	(67,708)
Total	67,708	-	0.0%	(67,708)
TRANSFERS IN	\$ -	\$ 1,720,000	0.0%	\$ 1,720,000
<u>Total Revenue and Transfers in</u>	<u>\$ 67,708</u>	<u>\$ 4,530,558</u>	<u>1.5%</u>	<u>\$ 4,462,850</u>
<u>EXPENDITURES</u>				
By Program:				
Operations and Maintenance of Plant				
Contractual services	47,308	500,000	9.5%	452,692
Capital outlay	468,177	4,030,558	11.6%	3,562,381
Total Operation and Maintenance of Plant	515,485	4,530,558	11.4%	4,015,073
Total Expenditures	<u>\$ 515,485</u>	<u>\$ 4,530,558</u>	<u>11.4%</u>	<u>\$ 4,015,073</u>

Joanna M Martin

From: Mireya Perez
Sent: Friday, February 16, 2024 11:36 AM
To: Board Materials
Subject: FW: Action Item 8.3 for 02/28/2024 Board Meeting
Attachments: TR 1.31.24.pdf

From: Suzanna Raigoza <Suzanna.Raigoza@morton.edu>
Sent: Thursday, February 15, 2024 4:29 PM
To: Mireya Perez <mireya.perez@morton.edu>
Subject: Action Item 8.3 for 02/28/2024 Board Meeting

Proposed Action: THAT THE MONTHLY TREASURER'S REPORTS FOR JANUARY 2024 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

P: (708) 656-8000, Ext. 2305

E: suzanna.raigoza@morton.edu

www.morton.edu

Morton College Treasurer's Report

Month Ending: January 2024

<i>Institution</i>	<i>Purchased</i>	<i>Principal</i>	<i>Rate</i>	<i>Type</i>	<i>Maturity</i>
The Illinois Funds, Springfield	1-May-06	\$11,440,231.39	0.0100%	TIF Prime Fund	31-Jan-24
	Sum	<u>\$11,440,231.39</u>			
Grand Total		\$ 11,440,231.39			

MORTON COLLEGE BOARD OF TRUSTEES

REQUEST FOR BOARD ACTION

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

RATIONALE: [Required by Board Policy 7.1 and Chapter 110, ACT 805, Section 2-12 of the Illinois Community College Act]

As a result of curriculum committee review, we are recommending the approval of:

1. ESL 048 – updated learning outcomes
2. ASE 050- updated CIP code per ICCB
3. New Course – ESL 049
4. HVA 206 – add pre req HVA 201

COST ANALYSIS: N/A

ATTACHMENTS: Disposition Sheet – February 6, 2024

Curriculum Committee Disposition Sheet				Meeting Date:	February 6, 2024		
Item#	Agenda Item	No Action Necessary	Approved as Presented	Details or Approved w/Modification	Vetoed	Tabled	Effective Date
1	ESL 048- Course Change (outcomes)		x				Fall 2024
2	ASE 050- New Course (add CIP code)		x	Begin in Fall 2024			Fall 2024
3	ESL 049- New Course		x				Fall 2024
4	HVA 206- Course Change (add pre req)		x				Fall 2024

[illegible]

MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD ACCEPT THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR 2023 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 2023 Audit
Communication from FORVIS, LLP

MORTON COLLEGE DISTRICT 527

Cicero, Illinois



**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**FISCAL YEARS ENDED
JUNE 30, 2023 AND 2022**

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FISCAL YEARS ENDED
JUNE 30, 2023 AND 2022**

Prepared by the Business Office

Morton College, Community College District 527
Annual Comprehensive Financial Report
June 30, 2023 and 2022

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Morton College, Community College District 527
Annual Comprehensive Financial Report
June 30, 2023 and 2022

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Morton College, Community College District 527
Annual Comprehensive Financial Report
June 30, 2023 and 2022

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MORTON *MC* COLLEGE

Introductory Section



February 20, 2024

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

The Comprehensive Annual Financial Report (“CAFR”) of Morton College, (“the College”), Community College District No. 527, County of Cook, State of Illinois, for the fiscal year ended June 30, 2023, 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:

**Student Enrollment Headcount
Fiscal Year**

PROGRAM TYPE	<u>Fiscal Year</u>				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Transfer Program	1,540	1,624	1,730	2,057	2,147
Career Programs	1,818	1,512	1,470	1,645	1,848
Liberal Studies	694	232	664	889	775
Course Enrollees	987	1,123	670	944	921
Adult Education/ESL	<u>810</u>	<u>819</u>	<u>861</u>	<u>1,191</u>	<u>1,260</u>
Total	<u>5,849</u>	<u>5,310</u>	<u>5,395</u>	<u>6,726</u>	<u>6,951</u>
Total FTE	<u>2,939</u>	<u>2,174</u>	<u>2,255</u>	<u>2,620</u>	<u>2,749</u>

FINANCIAL INFORMATION

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

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



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

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

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

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

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

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

Property Tax Year		<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assessed valuation (in millions)		<u>1,920</u>	<u>1,951</u>	<u>2,132</u>	<u>1,640</u>	<u>1,661</u>
	Legal Limit					
Tax Rates						
Education Fund	0.7500	0.4314	0.4045	0.3633	0.4596	0.4426
Operation and Maintenance Fund	0.1000	0.0834	0.0781	0.0712	0.0900	0.0875
Operation and Maintenance Fund (restricted)	0.0500	-	-	-	-	-
Bond and interest	-	0.0351	0.0346	0.0319	0.0414	0.0368
Life Safety Fund	0.1000	-	-	-	-	-
Liability Insurance Fund	-	0.0324	0.0304	0.0271	0.0347	0.0337
Social Security Fund	-	0.0133	0.0125	0.0112	0.0143	0.0138
Audit Fund	0.0050	0.0042	0.0039	0.0035	0.0044	0.0042
Total		<u>1.0050</u>	<u>0.5998</u>	<u>0.5082</u>	<u>0.6444</u>	<u>0.6186</u>

The assessed value of taxable property for 2022, for taxes collectible in 2023, is \$1,920,327,082.

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 2023 did have a 10% increase in student headcount and a 35% increase in full-time equivalent compared to 2022. We do expect to continue to see increases in enrollment and reach pre-pandemic enrollment number within the next fiscal year.

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 FY2023. As of June 30, 2023, \$7,455,000 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, 2022. 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 auditor's report on the financial statements and schedules is included in the financial section of the report.

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

Respectfully submitted,

/s/ Mireya Perez

Mireya Perez
Chief Financial Officer

/s/ Dr. Keith McLaughlin

Dr. Keith McLaughlin
President



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, 2022

Christopher P. Morill

Executive Director/CEO

Morton College, Community College District 527

PRINCIPAL OFFICIALS
June 30, 2023

BOARD OF TRUSTEES

Leonard B. Cannata, Chair
Anthony Martinucci, Vice Chair
Jose A. Collazo, Secretary
Francis F. Reitz, Trustee
Susan K. Grazzini, Trustee
Oscar Montiel, Trustee
Charles Hernandez, Trustee
Vacant, Student Member

ADMINISTRATION

Dr. Keith McLaughlin, President

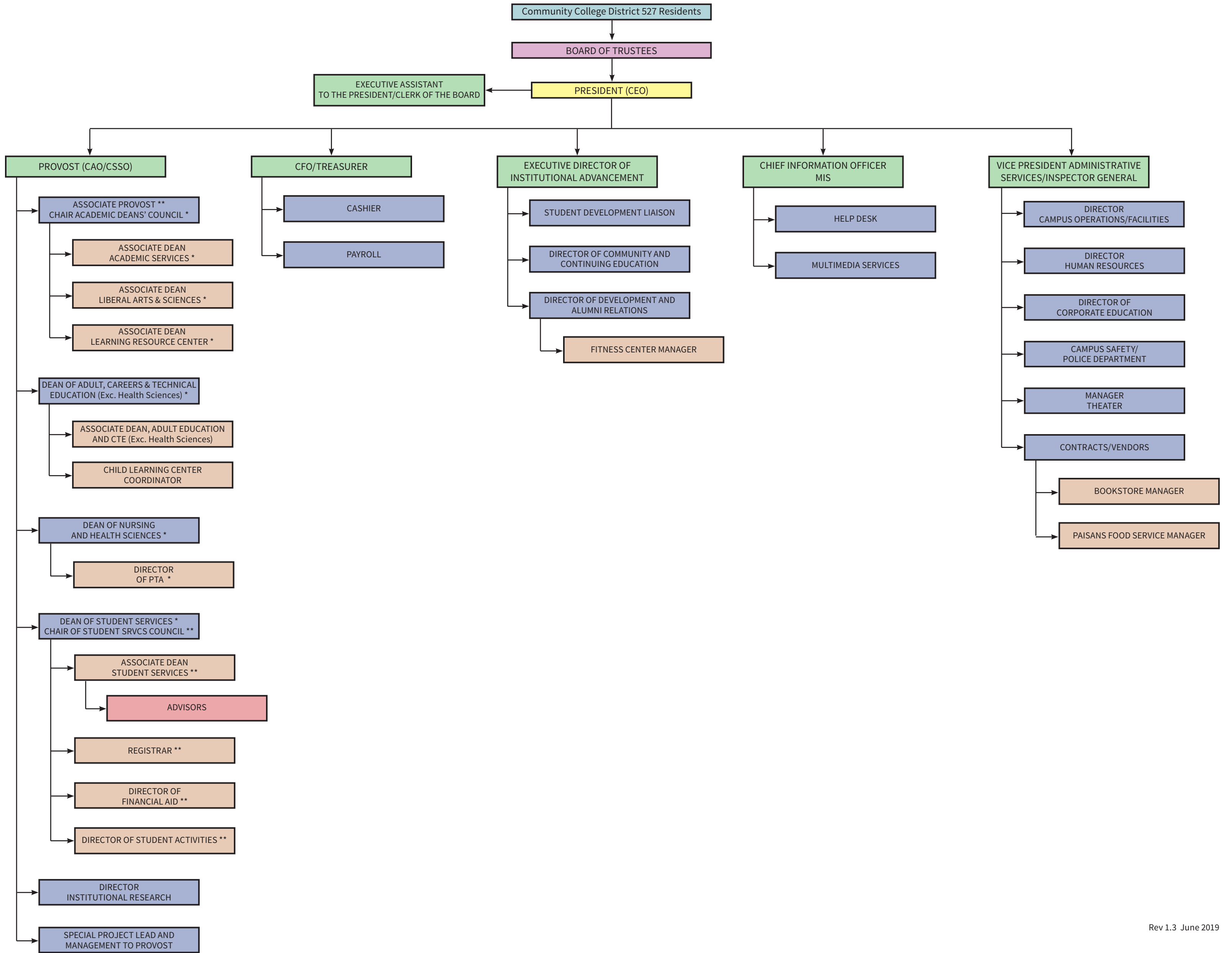
Marisol Velazquez – Associate Provost/Vice President of Student Services

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

MORTON *MC* COLLEGE

Financial Section



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

P 630.282.9511 / F 630.282.9495

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 Morton College, Community College District No. 527 (College), as of and for the years ended June 30, 2023 and 2022, 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, 2023 and 2022, 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 (*Government Auditing Standards*). 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 2023 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 February 20, 2024, 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
February 20, 2024

Management's Discussion and Analysis

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023 and 2022
(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, 2023 and June 30, 2022. 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 11-14) and the footnotes (pages 15-43). Responsibility for the completeness and fairness of this information rests with the College.

Using This Annual Report

The financial statements prepared under Governmental Accounting Standards Board (GASB) Statement No. 34 focus on the College as a whole. The College's basic financial statements (see pages 11-14) 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>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>2021</u>	<u>Increase (Decrease)</u>
Current assets	\$ 34.8	\$ 34.4	\$ 0.4	\$ 31.8	\$ 2.6
Noncurrent assets:					
Restricted cash and long-term investments	2.7	2.8	(0.1)	2.6	0.2
Capital assets, net of depreciation	33.5	31.3	2.2	30.4	0.9
Total assets	<u>71.0</u>	<u>68.5</u>	<u>2.5</u>	<u>64.8</u>	<u>3.7</u>
Deferred outflows of resources	<u>1.5</u>	<u>2.0</u>	<u>(0.5)</u>	<u>1.4</u>	<u>0.6</u>
Current liabilities	5.5	6.8	(1.3)	5.3	1.5
Noncurrent liabilities	13.6	23.4	(9.8)	23.5	(0.1)
Total liabilities	<u>19.1</u>	<u>30.2</u>	<u>(11.1)</u>	<u>28.8</u>	<u>1.4</u>
Deferred inflows of resources	<u>16.6</u>	<u>9.8</u>	<u>6.8</u>	<u>8.8</u>	<u>1.0</u>
Net position:					
Investment in capital assets	25.0	22.5	2.5	21.1	1.4
Restricted	7.6	6.5	1.1	4.9	1.6
Unrestricted	4.2	1.5	2.7	2.6	(1.1)
Total net position	<u>\$ 36.8</u>	<u>\$ 30.5</u>	<u>\$ 6.3</u>	<u>\$ 28.6</u>	<u>\$ 1.9</u>

This schedule was prepared from the College's Statements of Net Position (page 11-12), which is presented on an accrual basis of accounting.

2023

Total net position, at June 30, 2023, increased by \$6.3M compared to fiscal year 2022 bringing it to \$36.8M. From the chart above, the largest factors contributing to the change in net position are as follows: An increase in total assets of \$2.5M, which is primarily due to: \$0.1M increase in receivables from government claims due to two new grants along with an increase in other grant receivables; and an increase in capital assets of \$2.2M due to various building renovations that were completed; current liabilities decreased by \$1.3M primarily due to a decrease of \$1.4M in

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023 and 2022
(UNAUDITED)

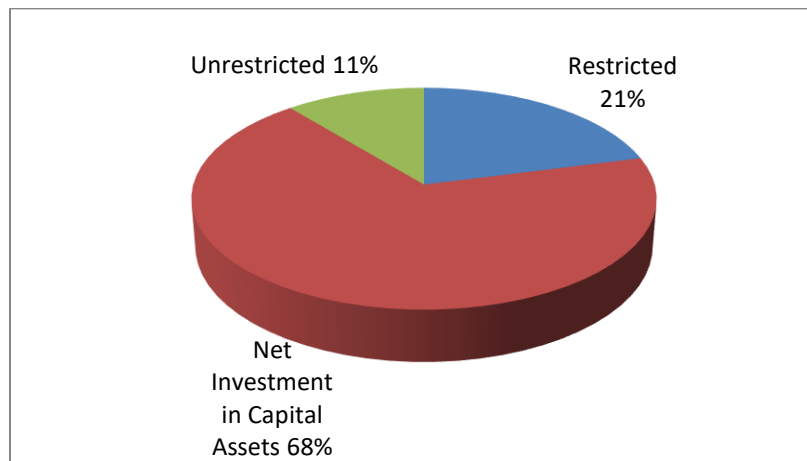
accounts payable at year end for the various capital projects that were underway; an increase in unearned tuition and fees revenue of \$0.5M resulting from more students registering early for future terms; and a decrease in unearned grants revenue of \$0.7M due to ISAC/MAP grant revenue disbursed after fiscal year. There was also a decrease in noncurrent liabilities of \$9.8M primarily due to a reduction in the College's proportionate share of the net other postemployment benefit (OPEB) liability from the Community College Health Insurance Security Fund. Finally, the deferred inflows of resources from OPEB increased by approximately \$6.8M with changes in actuarial assumptions and differences between expected and actual experience.

2022

Total net position at June 30, 2022 increased by \$1.9M compared to fiscal year 2021 bringing it to \$30.5M. The increase of \$1.9M is due to the following: cash and cash equivalents increased \$3.3M due to timing of receipts and when vendors are paid; increase in capital assets of \$0.9M due to various building renovations that were completed; and an increase in accounts payable at year end of \$1.3M for the various capital projects that were underway and not yet paid as of fiscal year end. The following are key changes by fund: a decrease in Instruction for \$4.7M; decrease in Student Services for \$0.1M; increase in Institutional Support of \$0.9M; an increase in Auxiliary of \$0.2M; an increase in Scholarship and Fellowship of \$2.2M; and an increase in Operations and Maintenance of Plant of \$0.8M.

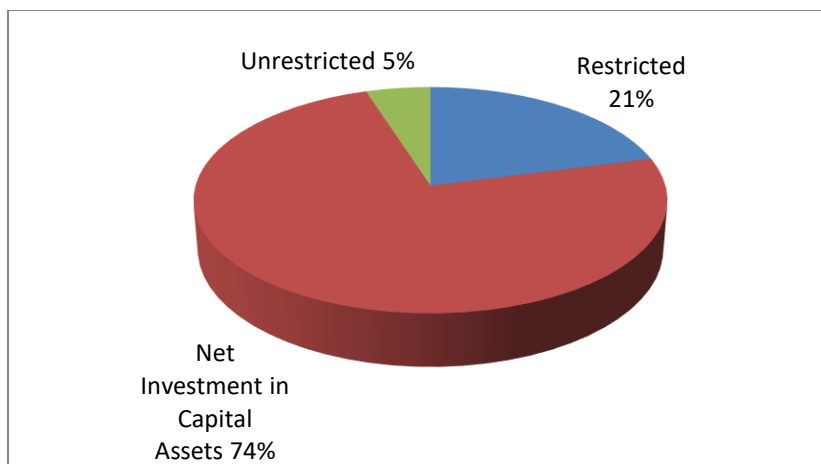
The following is a graphic illustration of net position.

NET POSITION
June 30, 2023



MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023 and 2022
(UNAUDITED)

NET POSITION
June 30, 2022



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

	2023	2022	Increase (Decrease)	2021	Increase (Decrease)
Operating revenues:					
Tuition and fees	\$ 10.9	\$ 10.2	\$ 0.7	\$ 10.7	\$ (0.5)
Scholarship allowance	(4.9)	(4.5)	(0.4)	(3.9)	(0.6)
Auxiliary and other	0.1	0.1	-	-	0.1
Total	6.1	5.8	0.3	6.8	(1.0)
Less operating expenses	47.7	52.5	(4.8)	53.7	(1.2)
Net operating loss	(41.6)	(46.7)	5.1	(46.9)	0.2
Nonoperating revenues and expenses:					
Property taxes	10.3	10.1	0.2	10.5	(0.4)
State grants and contracts	22.0	23.3	(1.3)	25.6	(2.3)
Federal grants and contracts	15.0	15.5	(0.5)	13.7	1.8
Investment income	0.9	-	0.9	-	-
Interest expense	(0.3)	(0.3)	-	(0.3)	-
Total	47.9	48.6	(0.7)	49.5	(0.9)
Increase (decrease) in net position	6.3	1.9	4.4	2.6	(0.7)
Net position, beginning of year	30.5	28.6	1.9	26.0	2.6
Net position, end of year	36.8	30.5	6.3	28.6	1.9
Total revenues	\$ 54.3	\$ 54.7	\$ (0.4)	\$ 56.6	\$ (1.9)
Total expenses	\$ 48.0	\$ 52.8	\$ (4.8)	\$ 54.0	\$ (1.2)

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023 and 2022
(UNAUDITED)

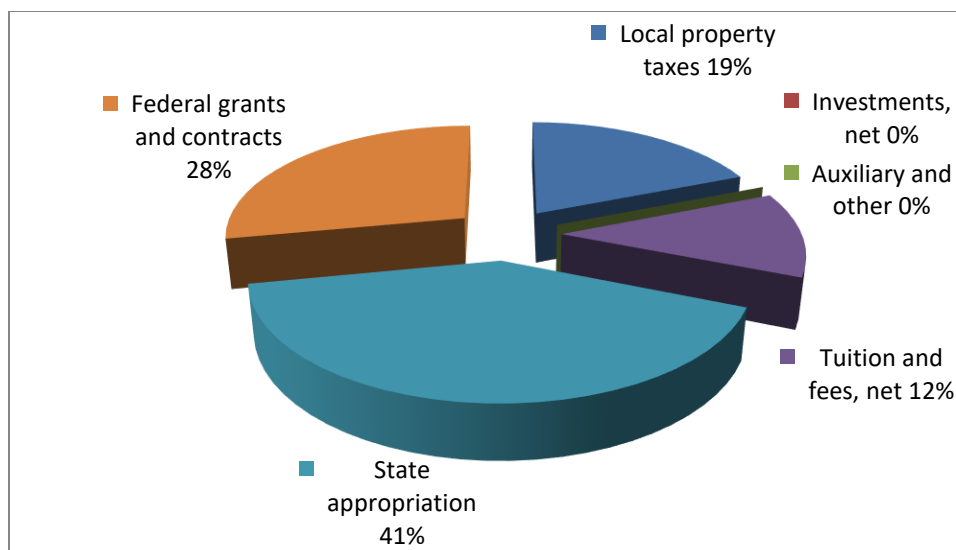
2023

Net operating loss for the twelve months ended June 30, 2023, decreased to \$41.6M from \$46.7M in 2022 mainly due to the following: a decrease in Instruction of \$2.1M caused by a decrease in OPEB expense of \$2.4M; a decrease in Operations and Maintenance of Plant of \$2.9M due to a decrease in capital projects in 2023 compared to 2022; an increase in Student Services of \$0.9M which was due to increase in Education Fund and Restricted Purpose Fund expenses for Student Services due to additional department account created and additional grants; an increase in Institutional Support of \$1.9M due to increase in Education Fund and Restricted Purpose Fund expenses; and a decrease in Scholarship and Fellowship of \$2.7M mainly due to HEERF student grants awarded in 2022 and none awarded in 2023.

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 \$4.7M, decrease in Student Services for \$0.1M, increase in Institutional Support of \$0.9M, an increase in Auxiliary of \$0.2M, an increase in Scholarship and Fellowship of \$2.2M and an increase in Operations and Maintenance of Plant of \$0.8M.

Revenues by Source (2023):



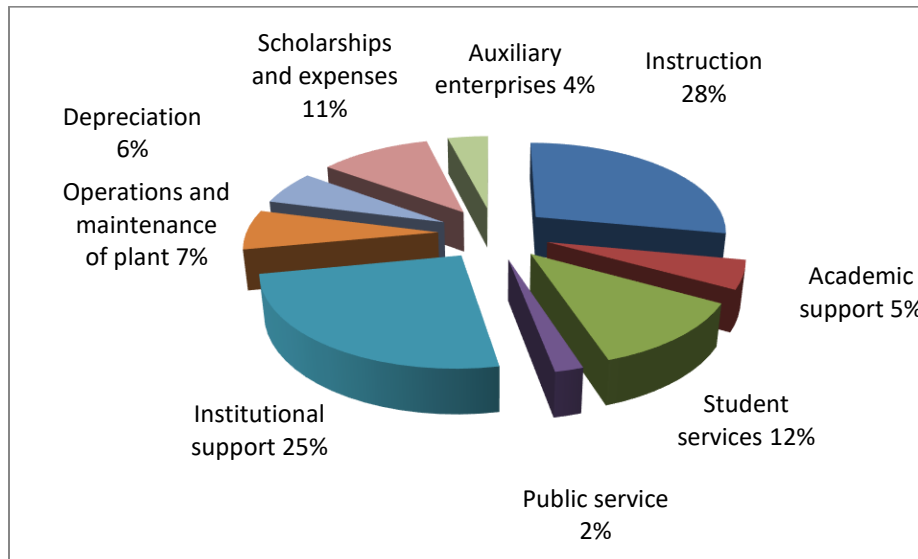
**Operating Expenses
For the Years Ended June 30,
(In millions)**

	2023	2022	Increase (Decrease)	2021	Increase (Decrease)
Instruction	\$ 13.2	\$ 15.3	\$ (2.1)	\$ 19.9	\$ (4.6)
Academic support	2.5	2.3	0.2	3.1	(0.8)
Student services	5.6	4.7	0.9	4.8	(0.1)
Public service	0.8	1.0	(0.2)	1.1	(0.1)
Institutional support	12.0	10.2	1.8	9.3	0.9
Operations and maintenance of plant	3.4	6.1	(2.7)	5.3	0.8
Depreciation	2.6	2.8	(0.2)	2.4	0.4
Scholarships and fellowships	5.5	8.3	(2.8)	6.2	2.1
Auxiliary enterprises	2.1	1.8	0.3	1.6	0.2
Total	\$ 47.7	\$ 52.5	\$ (4.8)	\$ 53.7	\$ (1.2)

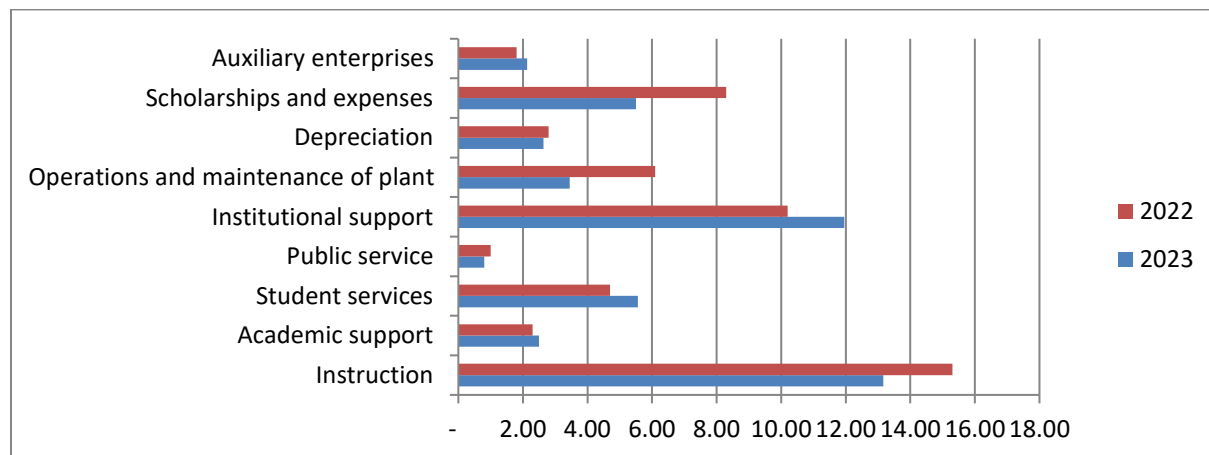
MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023 and 2022
(UNAUDITED)

The following is a graphic illustration of operating expenses:

Operating Expenses by Function (2023):



Comparison of Operating Expenses Fiscal Years 2023 and 2022 (in millions):



2023

Total operating expenses decreased to \$47.7M from \$52.5M mainly due to the following: a decrease in Instruction of \$2.1M caused by a decrease in OPEB expense of \$2.4M; a decrease in Operations and Maintenance of Plant of \$2.9M due to a decrease in capital projects in 2023 compared to 2022; an increase in Student Services of \$0.9M which was due to increase in Education Fund and Restricted Purpose Fund expenses for Student Services due to additional department account created and additional grants; an increase in Institutional Support of \$1.9M due to increase in Education Fund and Restricted Purpose Fund expenses; and a decrease in Scholarship and Fellowship of \$2.7M mainly due to HEERF student grants awarded in 2022 and none awarded in 2023.

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023 and 2022
(UNAUDITED)

2022

Total operating expenses decreased to \$52.4M from \$53.7M mainly due to the following: increase in Institutional Support of \$.9M; an increase in Scholarship and Fellowship of \$2.2M; a decrease in Instruction of 4.7M; and an increase in Operations and Maintenance of Plant of \$0.8M.

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

	2023	2022	Increase (Decrease)	2021	Increase (Decrease)
Net position:					
Net investment in capital assets	\$ 25.0	\$ 22.5	\$ 2.5	\$ 21.1	\$ 1.4
Restricted expendable	7.6	6.5	1.1	4.9	1.6
Unrestricted	4.2	1.5	2.7	2.6	(1.1)
Net capital assets	<u>\$ 36.8</u>	<u>\$ 30.5</u>	<u>\$ 6.3</u>	<u>\$ 28.6</u>	<u>\$ 1.9</u>

2023

Total net position at June 30, 2023 increased by \$6.3M compared to fiscal year 2022 bringing it to \$36.7M. The increase is primarily due to the following: increase in Government Claims of \$0.9M due to two new grant receivable and increase in grant receivable of other grants; an increase in capital assets of \$2.2M due to various building renovations that were completed; a decrease of \$1.4M in accounts payable at year end for the various capital projects that were underway; an increase in unearned tuition and fees revenue of \$0.5M which means the College had more students registering early for future terms; a decrease in unearned grants revenue of \$0.7M due to ISAC/MAP grant revenue disbursed after fiscal year; and a decrease in noncurrent liabilities of \$9.8M due to decrease in net other postemployment benefit liability due to a change in liability experience and change in assumption changes experience based on the actuarial evaluation. The following are key changes by fund: a decrease in Instruction of \$2.1M caused by a decrease in OPEB expense of \$2.4M; a decrease in Operations and Maintenance of Plant of \$2.9M due to a decrease in capital projects in 2023 compared to 2022; an increase in Student Services of \$0.9M which was due to increase in Education Fund and Restricted Purpose Fund expenses for Student Services due to additional department account created and additional grants; an increase in Institutional Support of \$1.9M due to increase in Education Fund and Restricted Purpose Fund expenses; and a decrease in Scholarship and Fellowship of \$2.7M mainly due to HEERF student grants awarded in 2022 and none awarded in 2023.

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 following: an increase in cash and cash equivalents due to timing of receipts and when vendors are paid; increase in capital assets of \$0.9M due to various building renovations that were completed; and 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, 2023 and 2022
(UNAUDITED)

Analysis of Capital Assets
June 30, (In millions)

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>2021</u>	<u>Increase (Decrease)</u>
Capital assets:					
Land improvements	\$ 2.6	\$ 2.6	\$ -	\$ 2.6	\$ -
Construction in progress	4.9	3.2	1.7	0.5	2.7
Building	51.6	48.7	2.9	47.9	0.8
Equipment	9.4	9.1	0.3	8.9	0.2
Total	68.5	63.6	4.9	59.9	3.7
Less: accumulated depreciation	(35.0)	(32.3)	(2.7)	(29.5)	(2.8)
Net capital assets	<u>\$ 33.5</u>	<u>\$ 31.3</u>	<u>\$ 2.2</u>	<u>\$ 30.4</u>	<u>\$ 0.9</u>

2023

Net capital asset increase of \$2.1M mainly relates to the \$2.9M increase in building additions including mechanical upgrades, science lab renovations and lighting project to name a few. A \$2.6M net decrease in accumulated depreciation offset by a \$1.6M increase in construction in progress which include tutoring center renovations, sliding glass project and Bldg E ADA upgrades to name a few. For more detail information on capital asset activity, please see Note 4.

2022

Net capital asset increase of \$1.0M mainly relates to the \$0.8M in building and \$2.8M net increase in accumulated depreciation offset by a \$2.8M increase in construction in progress. For more detail information on capital asset activity, please see Note 4.

Long-Term Debt
June 30,
(In millions)

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>2021</u>	<u>Increase (Decrease)</u>
Long-term debt:					
General obligations	\$ 8.4	\$ 8.7	\$ (0.3)	\$ 9.0	\$ (0.3)
Lease liabilities	0.1	0.1	-	0.2	(0.1)
Net other postemployment benefit liability	5.6	14.9	(9.3)	14.7	0.2
Total	<u>\$ 14.1</u>	<u>\$ 23.7</u>	<u>\$ (9.6)</u>	<u>\$ 23.9</u>	<u>\$ (0.2)</u>

2023

The \$9.6M decrease in long-term debt is due to \$0.3M decrease in general obligations (debt payments) and \$9.3M decrease in net other postemployment benefit liabilities, which was due to a change in liability experience and change in assumption changes experience based on the actuarial evaluation (see Note 10). For more detail information on long-term debt activity please see Note 5.

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.

Other Factors

The Coronavirus (COVID-19) pandemic has had an impact on enrollment for fiscal year 2019, 2021 and 2022. The College started seeing enrollment increases in FY23 and expect to continue to see enrollment increases in fiscal year 2024 with the possibility to reach pre-pandemic enrollment numbers by end of FY24.

Basic Financial Statements

Morton College, Community College District No. 527
Statements of Net Position
June 30, 2023 and 2022

Assets

	2023	2022
Current Assets		
Cash and cash equivalents	\$ 22,388,989	\$ 22,344,992
Receivables, net		
Property taxes and corporate personal property replacement taxes, net allowances of \$1,600,958 in 2023 and \$851,862 in 2022, respectively	4,976,527	5,070,653
Government claims	4,326,965	3,451,058
Tuition and fees, net of allowances for doubtful accounts of \$6,079,325 in 2023 and \$5,873,243 in 2022	2,673,251	2,517,057
Other	85,408	91,523
Investments	-	502,698
Prepaid expenses and other current assets	370,230	405,884
	<hr/>	<hr/>
Total current assets	34,821,370	34,383,865
	<hr/>	<hr/>
Noncurrent Assets		
Restricted cash and cash equivalents	2,688,222	2,796,422
Capital assets, net of accumulated depreciation, where applicable	33,498,751	31,329,901
	<hr/>	<hr/>
Total noncurrent assets	36,186,973	34,126,323
	<hr/>	<hr/>
Total assets	71,008,343	68,510,188
	<hr/>	<hr/>

Deferred Outflows of Resources

Other postemployment benefits	1,386,086	2,009,127
SURS contributions	126,006	-
	<hr/>	<hr/>
Total deferred outflows of resources	1,512,092	2,009,127
	<hr/>	<hr/>

(Cont.)

Morton College, Community College District No. 527
Statements of Net Position
June 30, 2023 and 2022

Liabilities

	2023	2022
Current Liabilities		
Accounts payable	\$ 738,351	\$ 2,102,219
Accrued salaries and vacation	1,050,931	904,203
Unearned revenue		
Tuition and fees	3,009,449	2,516,368
Grants	109,790	759,622
Other current liabilities	198,514	196,558
Long-term obligations - current		
Current portion of lease liabilities	58,842	61,002
Current portion of general obligation bonds	320,000	305,000
	<hr/>	<hr/>
Total current liabilities	5,485,877	6,844,972
	<hr/>	<hr/>
Noncurrent Liabilities		
Lease liabilities, net of current portion	52,308	71,708
General obligation bonds, net of current portion	8,036,829	8,393,040
Net other postemployment benefit liabilities	5,568,547	14,933,848
	<hr/>	<hr/>
Total noncurrent liabilities	13,657,684	23,398,596
	<hr/>	<hr/>
Total liabilities	19,143,561	30,243,568
	<hr/>	<hr/>

Deferred Inflows of Resources

Property taxes	5,906,158	5,842,925
Other postemployment benefits	10,705,461	3,978,989
	<hr/>	<hr/>
Total deferred inflows of resources	16,611,619	9,821,914
	<hr/>	<hr/>

Net Position

Net investment in capital assets	25,030,772	22,499,151
Restricted for		
Capital projects	7,366,250	6,178,396
Debt service	55,741	100,144
Specific purposes	155,982	157,476
Unrestricted (deficit)	4,156,510	1,518,666
	<hr/>	<hr/>
Total net position	\$ 36,765,255	\$ 30,453,833
	<hr/> <hr/>	<hr/> <hr/>

Morton College, Community College District No. 527
Statements of Revenue, Expenses and Changes in Net Position
Years Ended June 30, 2023 and 2022

	2023	2022
Operating Revenues		
Tuition and fees, net of scholarship allowances of \$4,940,304 and \$4,478,264 in 2023 and 2022 respectively	\$ 6,038,770	\$ 5,770,183
Sales and services of auxiliary activities	60,888	56,402
Total operating revenues	<u>6,099,658</u>	<u>5,826,585</u>
Operating Expenses		
Instruction	13,162,559	15,263,416
Academic support	2,504,914	2,337,708
Student services	5,564,677	4,743,964
Public service	794,382	936,001
Auxiliary enterprises	2,125,079	1,824,487
Operations and maintenance of plant	3,452,336	6,089,873
Institutional support	11,954,332	10,235,384
Scholarships and fellowships	5,501,365	8,273,607
Depreciation	2,637,448	2,787,618
Total operating expenses	<u>47,697,092</u>	<u>52,492,058</u>
Operating Loss	<u>(41,597,434)</u>	<u>(46,665,473)</u>
Nonoperating Revenue (Expense)		
Federal grants and contracts	15,006,502	13,672,200
State grants and contracts	22,036,171	25,567,161
Local grants and contracts	14,695	957
Property taxes	10,266,862	10,493,834
Interest expense on bonds	(300,363)	(333,177)
Investment income (expense)	884,989	23,965
Total nonoperating revenue	<u>47,908,856</u>	<u>49,424,940</u>
Change in Net Position	6,311,422	1,885,819
Net Position, Beginning of Year	<u>30,453,833</u>	<u>28,568,014</u>
Net Position, End of Year	<u><u>\$ 36,765,255</u></u>	<u><u>\$ 30,453,833</u></u>

Morton College, Community College District No. 527
Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	2023	2022
Operating Activities		
Tuition and fees	\$ 6,375,657	\$ 5,920,561
Payments to suppliers	(25,060,974)	(21,466,305)
Payments to employees	(17,019,205)	(16,661,970)
Auxiliary enterprise charges, net	60,888	56,402
Net cash used in operating activities	<u>(35,643,634)</u>	<u>(32,151,312)</u>
Noncapital Financing Activities		
Local property taxes	10,424,221	10,650,626
Grants and contracts	14,841,614	16,034,393
State appropriations	14,359,130	13,342,155
Net cash provided by noncapital financing activities	<u>39,624,965</u>	<u>40,027,174</u>
Capital and Related Financing Activities		
Purchase of capital assets	(4,760,760)	(3,742,037)
Payments on capital debt	(372,098)	(386,490)
Interest paid on capital debt	(300,363)	(317,125)
Net cash used in capital and related financing activities	<u>(5,433,221)</u>	<u>(4,445,652)</u>
Investing Activities		
Proceeds from sales and maturities of investments	502,698	-
Interest received on investments	884,989	(3,623)
Net cash provided by (used in) investing activities	<u>1,387,687</u>	<u>(3,623)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(64,203)	3,426,587
Cash and Cash Equivalents, Beginning of Year	<u>25,141,414</u>	<u>21,714,827</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 25,077,211</u></u>	<u><u>\$ 25,141,414</u></u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating loss	\$ (41,597,434)	\$ (46,665,473)
Adjustment to reconcile operating loss to net cash used in operating activities		
Depreciation	2,637,448	2,787,618
Amortization of bond premium	(36,211)	-
State payment in kind for retirement	8,667,242	10,166,626
State payment in kind for OPEB	(2,330,242)	(63,722)
Deferred outflows of resources - other postemployment benefit	497,035	(565,597)
Deferred inflows of resources - other postemployment benefit	6,726,472	766,904
Net other postemployment benefit liability	(9,365,301)	223,209
Changes in		
Tuition and fees receivable	(156,194)	182,990
Prepaid expenses	35,654	(19,847)
Accounts payable	(1,363,868)	1,306,391
Accrued salaries and vacation	146,728	(196,611)
Unearned tuition and fees	493,081	(32,612)
Other current liabilities	1,956	(41,188)
Net cash used in operating activities	<u><u>\$ (35,643,634)</u></u>	<u><u>\$ (32,151,312)</u></u>
Noncash Capital and Related Financing Activities		
Lease acquisitions	\$ 45,538	\$ 13,239

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2023 and 2022

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, 2023 and 2022

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 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, 2023 and 2022, 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, 2023 and 2022

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 audit purposes (\$144,803 and \$145,593 at June 30, 2023 and 2022, respectively) and other restricted purposes (\$16,639 and \$11,883 at June 30, 2023 and 2022, respectively). 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, 2023 and 2022

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, 2023 and 2022, the College distributed \$272,911 and \$226,403, 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, 2023 and 2022

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, 2023 and 2022

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 (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 10 additional disclosures.

Note 2: Property Taxes

The College's property taxes are levied each calendar year on all taxable real property located in the College's district. Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the units their respective shares of the collections. Taxes levied in 2022 become due and payable in two installments (March 1, 2023 and August 1, 2023). The first installment is an estimated bill and is one half of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization.

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

In accordance with the College Board resolution, 50% of property taxes extended for the 2022 tax year and collected in 2023 are recorded as revenue in the year ended June 30, 2023. The remaining revenue related to the 2022 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 2023. 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 2022 extended levy.

A reserve of approximately \$1,600,000 and \$852,000 for the fiscal years 2023 and 2022, respectively, has been set up for the estimated amount of unpaid amounts related to prior years' taxes.

Morton College, Community College District No. 527

Notes to Basic Financial Statements

June 30, 2023 and 2022

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	
		2022	2021
Current			
Education Fund	0.7500	0.4314	0.4045
Operation and Maintenance Fund	0.1000	0.0834	0.0781
Operation and Maintenance Fund (Restricted)	-	-	-
Bond and Interest	-	-	-
Limited Bonds	-	0.0351	0.0346
Life Safety Fund	0.1000	-	-
Liability, Protection, and Settlement Fund	-	0.0324	0.0304
Social Security Fund	-	0.0133	0.0125
Audit Fund	0.0050	0.0042	0.0039
Levy Adjustment	-	0.0140	0.0077
	<u>0.9550</u>	<u>0.6138</u>	<u>0.5717</u>

Note 3: Cash and Investments

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

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

Deposits

As of June 30, 2023 and 2022, the carrying amounts of the College's deposits were \$2,367,981 (\$2,688,222 is restricted) and \$3,340,354 (\$2,796,422 is restricted), respectively, with bank balances of \$2,979,888 and \$4,214,122, respectively. These amounts do not include the petty cash on hand of \$518 and \$515 at June 30, 2023 and 2022, respectively. It is the College's policy that 105% of the bank balances be collateralized by securities held in the pledging bank's trust department or by its agent in the College's name when not federally insured. At June 30, 2023 and

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2022, 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, 2023 and 2022:

	2023	2022
Cash and cash equivalents	\$ 22,388,989	\$ 22,344,992
Restricted cash and cash equivalents	2,688,222	2,796,422
Investments	<u>-</u>	<u>502,698</u>
Total cash and investments	<u><u>\$ 25,077,211</u></u>	<u><u>\$ 25,644,112</u></u>

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

	2023	2022
Deposits	\$ 2,367,981	\$ 3,340,354
Investments in securities and similar instruments	22,708,712	22,303,243
Petty cash on hand	<u>518</u>	<u>515</u>
Total cash and investments	<u><u>\$ 25,077,211</u></u>	<u><u>\$ 25,644,112</u></u>

As of June 30, 2023, the College had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities			
		Less Than 1 Year	1 - 5 Years	6 - 10 Years	More Than 10 Years
State Treasurer Illinois Funds	<u><u>\$ 22,708,712</u></u>	<u><u>\$ 22,708,712</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

Investment Type	Fair Value	Investment Maturities			
		Less Than 1 Year	1 - 5 Years	6 - 10 Years	More Than 10 Years
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>

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, 2023 and 2022.

Note 4: Capital Assets

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
Capital assets not being depreciated				
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ 2,600,248
Construction in progress	3,254,764	2,341,159	(714,781)	4,881,142
Total capital assets not being depreciated	<u>5,855,012</u>	<u>2,341,159</u>	<u>(714,781)</u>	<u>7,481,390</u>
Capital assets being depreciated				
Building and building improvements	48,684,171	2,160,417	714,781	51,559,369
Furniture, fixtures and equipment	9,097,157	304,721	-	9,401,878
Total capital assets being depreciated	<u>57,781,328</u>	<u>2,465,138</u>	<u>714,781</u>	<u>60,961,247</u>
Total	<u>63,636,340</u>	<u>4,806,297</u>	<u>-</u>	<u>68,442,637</u>
Less accumulated depreciation for				
Buildings and building improvements	24,130,412	2,240,615	-	26,371,027
Furniture, fixtures and equipment	8,176,027	396,832	-	8,572,859
Total accumulated depreciation	<u>32,306,439</u>	<u>2,637,447</u>	<u>-</u>	<u>34,943,886</u>
Capital assets, net	<u>\$ 31,329,901</u>			<u>\$ 33,498,751</u>

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

	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
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

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, 2023				
Lease assets	\$ 84,394	\$ 45,538	\$ 64,028	\$ 65,904
June 30, 2022				
Lease assets	\$ 127,573	\$ 13,420	\$ 56,599	\$ 84,394

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.

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A summary of long-term liability activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Payments	Ending Balance	Current Portion
Bonds payable					
Serial bonds, 2019 series	\$ 7,760,000	\$ -	\$ 305,000	\$ 7,455,000	\$ 320,000
Other long-term liabilities					
Unamortized bond premium	938,040	-	36,211	901,829	-
	<u>\$ 8,698,040</u>	<u>\$ -</u>	<u>\$ 341,211</u>	<u>\$ 8,356,829</u>	<u>\$ 320,000</u>

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>

Total principal and interest maturities on the bonds as of June 30, 2023, is as follows:

Year Ending June 30, 2023	Debt Obligation		
	Principal	Interest	Total
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
2028	390,000	249,700	639,700
Thereafter	5,675,000	1,361,575	7,036,575
	<u>\$ 7,455,000</u>	<u>\$ 2,792,575</u>	<u>\$ 10,247,575</u>

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

	2023	2022
Assessed valuation	<u>\$ 1,920,327,082</u>	<u>\$ 1,951,118,436</u>
Legal debt limit - 2.875% of assessed valuation	55,209,404	56,094,655
Debt applicable to debt limit	<u>(8,356,829)</u>	<u>(8,698,040)</u>
Legal debt margin	<u>\$ 46,852,575</u>	<u>\$ 47,396,615</u>

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

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Defeased Debt

On May 29, 2019, the College refunded and defeased its remaining Series 2014 General Obligation Taxable Refunding Bonds with face value of \$2,550,000. Cash from the General Fund was placed in escrow to purchase government securities which will be sufficient to pay the outstanding balance of the Series 2014 General Obligation Refunding Bonds. 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, 2023, \$560,000 of the defeased 2014 Bonds remain outstanding.

Cash Paid for Interest

Cash paid for interest for the fiscal year was approximately \$300,363 and \$317,126 for the years ended June 30, 2023 and 2022, 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 \$315,637 and \$270,099 and accumulated depreciation is \$249,733 and \$185,705 as of June 30, 2023 and 2022, respectively.

Lease liability activity for the years ended June 30, 2023 and 2022, was as follows:

	Beginning Balance	Additions	Payments	Ending Balance	Due Within One Year
June 30, 2023					
Lease liabilities	\$ 132,710	\$ 45,538	\$ 67,098	\$ 111,150	\$ 58,842
June 30, 2022					
Lease liabilities	\$ 176,510	\$ 13,239	\$ 57,039	\$ 132,710	\$ 61,002

The following is a schedule by year of payments under the leases as of June 30, 2023:

Year Ending June 30, 2023	Debt Obligation		
	Principal	Interest	Total
2024	\$ 58,842	\$ 5,285	\$ 64,127
2025	18,817	2,793	21,610
2026	13,602	1,796	15,398
2027	11,984	925	12,909
2028	7,905	200	8,105
	<u>\$ 111,150</u>	<u>\$ 10,999</u>	<u>\$ 122,149</u>

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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.

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, 2023 and 2022, is as follows:

	<u>2023</u>	<u>2022</u>
Beginning balance	\$ 301,423	\$ 414,337
Additions	317,895	301,423
Deletions	<u>(301,423)</u>	<u>(414,337)</u>
Ending balance	<u><u>\$ 317,895</u></u>	<u><u>\$ 301,423</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.

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Benefits Provided

A traditional benefit plan was established in 1941. Public Act 90-0448 enacted effective January 1, 1998, established an alternative defined benefit program known as the portable benefit package. The traditional and portable plan Tier I refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who begin participation on or after January 1, 2011, and who do not have other eligible Illinois reciprocal system services. The revised plan is referred to as Tier 2. New employees are allowed six months after their date of hire to make an irrevocable election. A summary of the benefit provisions as of June 30, 2022, 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 years 2023 and 2022 was 12.83% 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, 2023 and 2022, were \$8,435,319 and \$10,089,912, 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, 2023 and 2022, SURS reported a net pension liability of \$29,078,053,857 and \$28,528,477,079, respectively. The 2023 net pension liability was measured as of June 30, 2022. The 2022 net pension liability was measured as of June 30, 2021.

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Employer Proportionate Share of Net Pension Liability

The fiscal year 2023 and 2022 amounts of the proportionate share of the net pension liability to be recognized by the College is \$0. The fiscal year 2023 and 2022 proportionate shares of the State's net pension liability associated with the College are \$128,871,318 or 0.4432% and \$122,883,562 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, 2022 and 2021, and were determined based on the June 30, 2021 and 2020 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.

Pension Expense

For the years ended June 30, 2023 and 2022, SURS reported a collective net pension expense of \$1,903,314,699 and \$2,342,460,058, 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 2021. As a result, the College recognized on-behalf revenue and pension expense of \$8,435,319 from this special funding situation for the fiscal year ended June 30, 2023, and \$10,089,912 for the fiscal year ended June 30, 2022.

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, 2023 or 2022.

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources

	As of June 30, 2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 31,973,496	\$ 28,674,599
Change in assumptions	279,362,441	982,954,268
Net difference between projected and actual earnings on pension plan investments	31,628,935	-
	<u>\$ 342,964,872</u>	<u>\$ 1,011,628,867</u>

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	As of June 30, 2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
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>

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Expenses as of June 30, 2023

Year Ending June 30,	Amount
2024	\$ (332,941,204)
2025	(528,966,820)
2026	(249,290,775)
2027	442,534,804
2028	-
Thereafter	-
	<u>\$ (668,663,995)</u>

The College's Deferral of Fiscal Year 2023 Contributions

The College paid \$126,006 in contributions to SURS defined benefit pension plan during the year ended June 30, 2023. These contributions were made subsequent to the pension liability measurement date of June 30, 2022, and are recognized as deferred outflows of resources as of June 30, 2023.

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period June 30, 2017 to June 30, 2020. The total pension liability in the June 30, 2022 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%

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Mortality rates were based on the Pub-2010 employee and retiree 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 major asset class that is included in the pension plans target asset allocation as of June 30, 2022, these best estimates are summarized in the following table:

Asset Class	Strategic Policy Allocation	Long-Term Expected Real Rate of Return
Global Public Equity	38.0%	7.62%
Credit Fixed Income	9.0%	4.20%
Credit Real Assets	4.5%	4.98%
Options Strategies	2.5%	4.91%
Private Credit	1.0%	7.45%
Private Equity	10.5%	11.91%
Non-Core Real Assets	2.5%	9.43%
U.S. TIPS	5.0%	1.23%
Core Fixed Income	8.0%	1.79%
Systematic Trend Following	10.0%	4.33%
Alternative Risk Premia	5.0%	3.59%
Long Duration	4.0%	2.16%
	100%	

Discount Rate

A single discount rate of 6.39% (6.12% 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% (6.50% in the prior year) and a municipal bond rate of 3.69% (1.92% in the prior year) (based on the Fidelity 20-Year Municipal GO AA Index as of June 30, 2022). 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 2076. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2076, and the municipal bond rate was applied to all benefit payments after that date.

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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 6.39% (6.12% in the prior year), as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

1% Decrease 5.39%	Current Single Discount Rate Assumption 6.39%	1% Increase 7.39%
\$ 35,261,802,968	\$ 29,078,053,857	\$ 23,928,731,076

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.

Changes of Benefit Terms

There were no benefit changes recognized in the Total Pension Liability as of June 30, 2023 and 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 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. These assumptions are listed below and remained the same for the June 30, 2022 actuarial valuation.

- *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.

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- *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.

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, 2022, 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

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requirements of plan members and employers were established and may be amended by the State's General Assembly.

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, 2022, the State's contributions to the RSP on behalf of individual employers totaled \$89,770,940. Of this amount, \$80,902,699 was funded via an appropriation from the State and \$8,868,241 was funded from previously forfeited contributions.

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.

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 2023 and 2022. The College's share of pensionable contributions was .1679% and .1644% during 2023 and 2022, respectively. As a result, the College recognized revenue and defined contribution pension expense of \$150,737 and \$125,413 from this special funding situation during the years ended June 30, 2023 and 2022, respectively, of which \$14,891 and \$9,857 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

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effective July 1, 1999. The purpose of the CCHISF is to receive and record all revenues from the administration of health benefit programs under Article 15 of the Illinois Pension Code.

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

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

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benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706-4100.

Contributions

Employers participating in a cost-sharing OPEB plan, and any nonemployer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate 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, 2023 and 2022, the College contributed \$76,712 and \$80,006, respectively, to CCHISF.

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

At June 30, 2023, 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:

	<u>2023</u>	<u>2022</u>
College's proportionate share of the net OPEB liability	\$ 5,568,547	\$ 14,933,848
State proportionate share of the net OPEB liability associated with the College	<u>5,568,547</u>	<u>14,933,848</u>
Total	<u>\$ 11,137,094</u>	<u>\$ 29,867,696</u>

The net OPEB liability was measured as of June 30, 2022, 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

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June 30, 2023 and 2022

June 30, 2022, the College's proportion was 0.81%, which was an increase of 0.05% from its proportion as of June 30, 2021.

A summary net other employment benefit liabilities for the years ended June 30, 2023 and 2022, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current Portion
June 30, 2023					
Net other postemployment benefit liabilities	\$ 14,933,848	\$ 115,193	\$ 9,480,494	\$ 5,568,547	\$ -
June 30, 2022					
Net other postemployment benefit liabilities	\$ 14,710,639	\$ 1,815,270	\$ 1,592,061	\$ 14,933,848	\$ -

For the years ended June 30, 2023 and 2022, the College recognized OPEB expense of \$1,936,587 and \$127,448, respectively. The College recognized on-behalf revenue for the State share amounting to \$2,330,242 in 2023 and \$63,724 in 2022. These amounts are included in the OPEB expense recognized by the College.

At June 30, 2023 and 2022, the College reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 43,991	\$ 2,319,473
Changes of assumptions	-	7,506,227
Net difference between projected and actual earnings on OPEB investments	-	288
Changes in proportion and differences between the College's contributions and proportionate share of contributions	1,265,383	879,473
College contributions subsequent to the measurement date	76,712	-
	<u>\$ 1,386,086</u>	<u>\$ 10,705,461</u>

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June 30, 2023 and 2022

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
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	80,006	-
	<u>\$ 2,009,127</u>	<u>\$ 3,978,989</u>

The College's contribution of \$76,712 in 2023 and \$80,006 in 2022 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, 2023, will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2024	\$ (543,889)
2025	(2,103,034)
2026	(1,968,291)
2027	(1,839,450)
2028	(1,679,736)
2029	(1,261,687)
	<u>\$ (9,396,087)</u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement date of June 30, 2022, unless otherwise specified:

Inflation	2.25%
Salary increases	Depends on service and ranges from 12.75% at less than 1 year of service to 3.50% at 34 or more years of service for employees under 50 and ranges from 12.00% at less than 1 year of service to

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	3.00% at 34 or more years of service for employees over 50. Salary increase includes a 3.00% wage inflation assumption.
Health care cost trend and rates	Trend rates for plan year 2023 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.86% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.
Investment rate of return	0%, net of OPEB plan investment expense, including inflation, for all plan years.

Mortality rates for retirement and beneficiary annuitants were based on the Pub-2010 Healthy Retiree Mortality Table. For disabled annuitants mortality rates were based on the Pub-2010 Disabled Retiree Mortality Table. Mortality rates for pre-retirement were based on the Pub-2010 Employee Mortality Table. Tables were adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2020.

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 to June 30, 2020. The actuarial valuation was based on the Entry-Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

OPEB Plan Investment and Returns

During plan year ended June 30, 2022, the trust earned \$16,000 in interest, and due to a significant benefit payable, the market value of assets at June 30, 2022, is negative \$123.6 million. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the investment return assumption was set to zero.

Discount Rate

The State, community colleges and active members each contribute 0.50% of pay. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, this single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 3.69% at June 30, 2022, and 1.92% at June 30, 2021, was used to measure the total OPEB liability.

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June 30, 2023 and 2022

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

The College's proportionate share of the net OPEB liability has been calculated using a discount rate of 3.69% (1.92% 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.

1% Decrease 2.69%		Current Single Discount Rate Assumption 3.69%	1% Increase 4.69%	
\$	6,095,767	\$	5,568,547	\$ 5,117,699

The following table shows the College's share in the plan's net OPEB liability as of June 30, 2022, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key current claims trend rates are 9.18% for fiscal year end 2023 decreasing to an ultimate trend rate of 4.25% in 2039.

1% Decrease (b)		Healthcare Cost Trend Rates Assumption (a)	1% Increase (c)	
\$	4,976,350	\$	5,568,547	\$ 6,292,162

(a) Current healthcare trend rates – Pre-Medicare per capita costs: 9.18% in 2023, 8.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2039. Post-Medicare per capita costs: 2.98% in 2023, 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 5.86% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2039.

(b) One percentage point decrease in current healthcare trend rates – Pre-Medicare per capita costs: 8.18% in 2023, 7.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2039. Post-Medicare per capita costs: 1.98% in 2023, 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 4.86% in 2034 decreasing ratably to an ultimate rate of 3.25% in 2039.

(c) One percentage point increase in current healthcare trend rates – Pre-Medicare per capita costs: 10.18% in 2023, 9.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2039. Post-Medicare per capita costs: 3.98% in 2023, 1.00% from 2024 to 2028, 20.42% from 2029 to 2033, 6.86% in 2034 decreasing ratably to an ultimate rate of 5.25% in 2039.

Payable to the OPEB Plan

At June 30, 2023 and 2022, the College has no outstanding contributions payable the OPEB Plan.

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Notes to Basic Financial Statements

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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 workers' 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, 2023 and 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.

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, 2023, totaling approximately \$4,800,000 of 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, 2023.

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.

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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.

The following cumulative amounts have been awarded as HEERF as of June 30, 2023 and 2022:

	June 30, 2023			June 30, 2022		
	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, 2023 and 2022:

	June 30, 2023			June 30, 2022		
	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	1,266,322	4,914,139	6,180,461
HEERF III	5,060,309	5,556,072	10,616,381	4,248,074	934,320	5,182,394
	<u>\$ 7,592,953</u>	<u>\$ 11,736,532</u>	<u>\$ 19,329,485</u>	<u>\$ 6,780,718</u>	<u>\$ 7,114,780</u>	<u>\$ 13,895,498</u>

Note 14: Pronouncements to be Implemented in the Future

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

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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.

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, 2023 and 2022

Components of Net Pension Liability and Related Ratios

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

	FY 2023	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%	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	\$ 128,871,318	\$ 122,883,562	\$ 131,890,759	\$ 124,070,707	\$ 113,717,486	\$ 104,396,091	\$ 104,137,848	\$ 93,240,864
Total (b) + (c)	\$ 128,871,318	\$ 122,883,562	\$ 131,890,759	\$ 124,070,707	\$ 113,717,486	\$ 104,396,091	\$ 104,137,848	\$ 93,240,864
Covered payroll	\$ 16,027,510	\$ 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	804.06%	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	43.65%	45.45%	39.05%	40.71%	41.27%	42.04%	39.57%	42.37%

Schedule of the College Contributions

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Federal, trust, grant and other contribution	\$ 126,006	\$ 77,040	\$ 41,411	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution in relation to required contribution	126,006	77,040	41,411	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Covered payroll	17,110,785	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%	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, 2023.

Changes of Assumptions

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

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Required Supplementary Information
Pension
June 30, 2023 and 2022

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.

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Required Supplementary Information
Other Postemployment Benefit Obligations
June 30, 2023 and 2022

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

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
College's proportion of the net OPEB liability	0.8134%	0.8605%	0.8071%	0.7841%	0.7491%
College's proportion of the net OPEB liability	\$ 5,568,547	\$ 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	5,568,547	14,933,848	14,710,581	14,808,702	14,121,970
Total	\$ 11,137,094	\$ 29,867,696	\$ 29,421,220	\$ 29,617,404	\$ 28,243,940
College's covered payroll	\$ 16,043,377	\$ 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	69.42%	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%	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

	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 76,712	\$ 80,006	\$ 74,222	\$ 70,388	\$ 65,415
Contributions in relation to the actuarially determined contribution	76,712	80,006	74,222	70,388	65,415
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll	17,110,785	16,043,377	16,438,493	16,230,875	16,030,474
Contributions as a percentage of covered payroll	0.45%	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, 2023, 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, 2023 and 2022

Notes to Schedule

Actuarial valuation date June 30, 2021

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 2023 based on actual premium increases. For fiscal years ending on and after 2024, 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 12.75% at less than one year of service to 3.50% at 34 or more years of service for employees under 50 and ranges from 12.00% at less than one year of service to 3.00% at 34 or more years of service for employees over 50. Salary increase includes a 3.00% 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, 2021 actuarial valuation of SURS.
Mortality	Retirement and beneficiary annuitants: Pub-2010 White Collar Retiree Mortality Table and PubT-2010 Health Retiree Mortality Table. Disabled annuitants: Pub-2010 Disabled Retiree Mortality Table. Pre-retirement: Pub-2010 Employee Mortality Table and PubT-2010 Employee Mortality Table. Tables are adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2020.
Aging factors	Based on the 2013 SOA Study, "Health Care Costs - From Birth to Death."
Other information	Health administrative expenses are included in the development of the per capita claim costs. Operating expenses are included as a component of the annual OPEB expense.



STATISTICAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Years Ended
June 30, 2023 and 2022

MORTON **MC** COLLEGE

Statistical Section

Morton College, Community College District No. 527

Statistical Section

June 30, 2023

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.....48

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

Revenue Capacity52

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

Debt Capacity61

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.....67

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.....69

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

Fiscal Year	2023	2022	2021	2020
Net Investment in Capital Assets	\$ 25,030,772	\$ 22,499,151	\$ 21,086,465	\$ 21,602,244
Restricted				
Capital projects	7,366,250	6,178,396	4,445,810	5,658,557
Working cash	-	-	-	-
Debt service	55,741	100,144	129,090	77,289
Specific purposes	155,982	157,476	314,086	1,701,251
Unrestricted *	<u>4,156,510</u>	<u>1,518,666</u>	<u>2,592,563</u>	<u>(3,009,117)</u>
Total net position	<u>\$ 36,765,255</u>	<u>\$ 30,453,833</u>	<u>\$ 28,568,014</u>	<u>\$ 26,030,224</u>

* GASB 75 was implemented in fiscal year 2018

Data Source

College records

2019	2018	2017	2016	2015	2014
\$ 22,674,183	\$ 20,501,284	\$ 21,847,098	\$ 22,796,061	\$ 19,481,082	\$ 19,976,342
1,559,071	734,920	549,584	483,236	1,128,601	14,274
9,442,448	9,442,448	9,442,448	9,392,979	9,384,486	9,384,486
1,447,845	938,618	966,420	1,011,459	1,154,821	1,162,982
1,618,288	1,542,806	1,469,734	-	-	-
<u>(9,837,151)</u>	<u>(5,759,931)</u>	<u>5,684,050</u>	<u>5,251,744</u>	<u>9,416,289</u>	<u>9,590,316</u>
<u><u>\$ 26,904,684</u></u>	<u><u>\$ 27,400,145</u></u>	<u><u>\$ 39,959,334</u></u>	<u><u>\$ 38,935,479</u></u>	<u><u>\$ 40,565,279</u></u>	<u><u>\$ 40,128,400</u></u>

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

Fiscal Year	2023	2022	2021	2020
Operating Revenue				
Student tuition and fees, net	\$ 6,038,770	\$ 5,770,183	\$ 6,692,938	\$ 6,544,419
Other	60,794	56,402	112,287	53,378
Total operating revenue	6,099,564	5,826,585	6,805,225	6,597,797
Operating Expenses				
Instruction	13,162,559	15,263,416	19,921,704	16,652,880
Academic support	2,504,914	2,337,708	3,101,980	3,359,257
Student services	5,564,677	4,743,964	4,823,607	4,464,665
Public service	794,382	936,001	1,068,325	1,272,212
Institutional administration	11,954,332	10,235,384	9,344,100	7,976,278
Physical plant operations	3,452,336	6,089,873	5,331,449	8,676,087
Depreciation	2,637,448	2,787,618	2,368,358	2,695,030
Scholarship expense	5,501,365	8,273,607	6,159,499	5,018,587
Auxiliary expense	2,125,079	1,824,487	1,573,353	810,214
Total operating expenses	47,697,092	52,492,058	53,692,375	50,925,210
Operating Loss	(41,597,528)	(46,665,473)	(46,887,150)	(44,327,413)
Nonoperating Revenue (Expenses)				
Local property taxes	10,266,956	10,123,128	10,493,834	9,844,059
State appropriations	22,036,171	23,291,847	25,567,161	23,570,198
Federal grants and contracts	15,006,502	15,455,055	13,672,200	9,621,196
Local grants and contracts	14,695	2,010	957	-
Investment income	884,989	(3,623)	23,965	327,794
Interest expense on bonds	(300,363)	(317,125)	(333,177)	(351,096)
Net nonoperating revenue	47,908,950	48,551,292	49,424,940	43,012,151
Increase (Decrease) in Net Position	\$ 6,311,422	\$ 1,885,819	\$ 2,537,790	\$ (1,315,262)

Data Source

Morton College Annual Comprehensive Financial Reports and general ledger reports

2019	2018	2017	2016	2015	2014
\$ 6,133,413	\$ 4,982,373	\$ 4,684,983	\$ 4,596,204	\$ 4,040,567	\$ 3,361,086
119,321	1,211,196	1,696,682	1,720,315	1,850,764	1,982,775
6,252,734	6,193,569	6,381,665	6,316,519	5,891,331	5,343,861
18,077,524	17,995,297	15,728,370	10,517,895	12,568,259	13,683,816
2,940,227	2,563,405	2,585,214	2,766,990	2,364,630	2,300,300
3,919,084	3,668,700	3,072,864	2,552,963	2,552,583	2,463,099
1,185,466	1,436,109	1,134,636	558,055	528,553	517,563
6,773,878	6,951,773	7,036,574	6,589,007	7,022,773	5,602,019
5,808,513	5,062,853	4,607,377	7,959,932	4,787,610	2,702,346
2,094,445	2,076,399	1,870,339	2,068,042	1,797,419	1,761,597
4,347,856	3,624,113	3,684,305	4,095,799	4,391,965	4,380,563
1,071,095	2,121,933	2,463,156	2,482,407	2,440,249	2,649,892
46,218,088	45,500,582	42,182,835	39,591,090	38,454,041	36,061,195
(39,965,354)	(39,307,013)	(35,801,170)	(33,274,571)	(32,562,710)	(30,717,334)
9,861,485	9,982,119	9,763,900	9,128,821	9,310,381	8,337,495
20,952,783	19,957,533	18,480,322	15,145,280	14,449,848	14,453,707
8,568,350	9,353,438	8,651,665	8,852,948	9,458,611	9,917,890
3,783	1,848	11,625	3,300	20,710	23,650
522,777	264,202	(177,874)	27,677	3,687	3,437
(439,285)	(162,642)	95,387	(204,466)	(243,648)	(248,612)
39,469,893	39,396,498	36,825,025	32,953,560	32,999,589	32,487,567
\$ (495,461)	\$ 89,485	\$ 1,023,855	\$ (321,011)	\$ 436,879	\$ 1,770,233

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
2023	\$ 45,060	\$ 13,163	\$ 2,505	\$ 5,565	\$ 11,955
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

Note:

Does not include unallocated depreciation amounts.

Data Source

College records

Operation and Maintenance of Plant	Scholarships and Fellowships	Public Service	Auxiliary Service
\$ 3,452	\$ 5,501	\$ 794	\$ 2,125
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

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

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Railroad Property
2021	\$ 1,419,920,437	\$ 327,197,477	\$ 171,058,005	\$ -	\$ 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 are the most recent available.

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

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
\$ 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

Taxing Body	2022	2021	2020	2019
Cook County	0.431	0.446	0.453	0.454
Cook County Forest Preserve	0.081	0.058	0.458	0.059
Metropolitan Water Reclamation	0.374	0.382	0.378	0.389
Consolidated Elections	-	0.019	-	0.030
Town of Cicero	5.699	5.651	5.070	6.633
Town of Cicero Library Fund	0.254	0.252	0.225	0.296
General Assistance	0.019	0.019	0.017	0.023
Clyde Park District	0.479	0.448	0.396	0.517
Elementary School District #99	3.975	3.715	3.376	4.453
High School District #201	2.925	2.728	2.461	3.128
Cicero Community Mental Health	0.087	0.086	0.077	0.104
Total overlapping rate	14.324	13.804	12.911	16.086
Morton Community College No. 527	0.614	0.572	0.509	0.645
Total rate	14.938	14.376	13.420	16.731

Year is year of extension.

Data Source

Cook County Clerk's Office

2018	2017	2016	2015	2014	2013
0.489	0.496	0.533	0.552	0.568	0.560
0.060	0.062	0.063	0.069	0.069	0.069
0.396	0.402	0.406	0.426	0.430	0.417
-	0.031	-	0.034	-	0.031
6.504	6.029	6.382	6.315	5.760	5.183
0.287	0.279	0.394	0.388	0.351	0.322
0.023	0.024	0.041	0.049	0.047	0.062
0.507	0.460	0.530	0.542	0.556	0.545
4.306	4.111	4.717	5.238	4.998	4.670
3.036	2.875	3.251	3.339	3.216	2.954
0.104	0.093	0.122	0.120	0.104	0.096
15.712	14.862	16.439	17.072	16.099	14.909
0.619	0.583	0.680	0.698	0.670	0.613
16.331	15.445	17.119	17.770	16.769	15.522

Morton College, Community College District No. 527
Revenue Capacity (Unaudited)
Principal Property Taxpayers
2021 Levy Year and Nine Years Ago

Name	Type of Business or Property	2021 Equalized Assessed Valuation*	Rank
Hawthorne Works Ste 316	Shopping center	\$ 19,834,043	1
Cermak Plaza Associate	Shopping center	16,651,479	2
Extra Space Storage	Industrial Services	13,460,850	3
Dimucci Development Co	Shopping center, supermarket	13,124,621	4
Westshire Nursing	Senior residence	12,366,172	5
Thomas Carey Heirs	Commercial properties	11,519,363	6
Lineage IL Chicago	Industrial Services	11,375,089	7
Wal-Mart Real Estate	Commercial property	10,598,192	8
P7 DP McCook LLC	Commercial property	9,380,114	9
Wirtz Beverage Illinois	Shopping center	7,981,891	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		
ONC Cicero LLC	Industrial property		
VHS of Illinois	Commercial property		
		<hr/>	
		<u><u>\$ 126,291,814</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	2012 Equalized Assessed Valuation*	Rank	Percent of District's Total EAV
1.02%	\$ 13,475,258	2	0.82%
0.85%			
0.69%			
0.67%	8,070,707	5	0.49%
0.63%			
0.59%	8,027,989	6	0.49%
0.58%			
0.54%			
0.48%			
0.41%			
	17,562,026	1	1.07%
	9,168,409	3	0.56%
	5,934,091	7	0.36%
	5,697,716	8	0.35%
	8,223,848	4	0.50%
	5,564,585	9	0.34%
	<u>4,437,073</u>	10	0.27%
	<u><u>\$ 86,161,702</u></u>		

Morton College, Community College District No. 527
Revenue Capacity (Unaudited)
Property Tax Levies and Collections
Last Ten Levy Years

Year of Levy	Total Extended Tax Levy	Collections	Percent of Levy	Delinquent Taxes Collected (Refunded)	Total Taxes Collected	Percent of Levy EAV
2022	\$ 11,790,808	\$ 4,993,681	42.35%	-	\$ 4,993,681	42.35%
2021	11,154,926	11,225,415	100.63%	-	11,225,415	100.63%
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%

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

	2022 Levy	2021 Levy	2020 Levy	2019 Levy
Assessed valuation	\$ 1,920,327,082	\$ 1,951,118,436	\$ 2,132,706,707	\$ 1,640,547,923
Tax rates (per \$100 of assessed valuation)				
Education Fund	0.4454	0.4122	0.3633	0.4596
Operations and Maintenance Fund	0.0834	0.0781	0.0712	0.0900
Bond and Interest Fund	0.0351	0.0346	0.0319	0.0414
Liability, Protection and Settlement Fund	0.0324	0.0304	0.0271	0.0347
Social Security Fund	0.0133	0.0125	0.0112	0.0143
Audit Fund	0.0042	0.0039	0.0035	0.0044
Total tax rates	0.6138	0.5717	0.5082	0.6444
Taxes extended				
Education Fund	\$ 8,552,990	\$ 8,042,813	\$ 7,748,000	\$ 7,540,000
Operations and Maintenance Fund	1,600,623	1,523,823	1,518,400	1,476,800
Bond and Interest Fund	674,908	675,168	680,108	679,068
Audit Fund	623,034	76,093	73,840	71,760
Social Security Fund	256,181	243,889	238,160	234,000
Liability, Protection and Settlement Fund	79,928	593,140	578,240	568,880
Total taxes extended	\$ 11,787,664	\$ 11,154,926	\$ 10,836,748	\$ 10,570,508

Data Source

County tax records

2018 Levy	2017 Levy	2016 Levy	2015 Levy	2014 Levy	2013 Levy
<u>\$ 1,660,547,053</u>	<u>\$ 1,721,823,048</u>	<u>\$ 1,442,272,976</u>	<u>\$ 1,393,851,949</u>	<u>\$ 1,434,851,128</u>	<u>\$ 1,538,198,334</u>
0.4426	0.4168	0.4860	0.4999	0.4711	0.4226
0.0875	0.0815	0.0926	0.1000	0.1000	0.1000
0.0368	0.0354	0.0448	0.0463	0.0134	0.0413
0.0337	0.0317	0.0370	0.0373	0.0713	0.0321
0.0138	0.0130	0.0150	0.0149	0.0145	0.0115
<u>0.0042</u>	<u>0.0039</u>	<u>0.0046</u>	<u>0.0048</u>	<u>0.0050</u>	<u>0.0050</u>
<u>0.6186</u>	<u>0.5823</u>	<u>0.6800</u>	<u>0.7032</u>	<u>0.6753</u>	<u>0.6125</u>
\$ 7,363,200	\$ 7,187,938	\$ 7,010,249	\$ 6,914,220	\$ 6,683,975	\$ 6,508,088
1,456,000	1,404,000	1,335,186	1,381,307	1,434,851	1,538,198
611,364	609,076	645,502	644,592	642,824	634,974
69,680	67,600	66,760	66,904	71,743	76,910
216,919	223,600	215,684	206,290	198,356	190,727
<u>561,600</u>	<u>546,000</u>	<u>534,075</u>	<u>515,725</u>	<u>581,644</u>	<u>480,073</u>
<u>\$ 10,278,763</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>

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	Leases	Total Outstanding Debt	District 527 Assessed Taxable Property Value
2023	\$ 7,455,000	\$ 901,829	\$ 111,150	8,467,979	\$ 1,920,327,082
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	1,640,547,923
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

*Estimated figures used for 2014 through 2023.

N/A - Personal income not available for 2014 through 2023.

Data Source

College records and Bureau of Economic Analysis

Percentage of Total Debt to Actual Taxable Property Value	Population*	Total Debt Per Capita	Percentage of Personal Income
0.44%	157,067	53.91	N/A
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

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

Fiscal Year		General Obligation Bonds	Unamortized Bond Premium	Total Outstanding Bonded Debt	Amounts Available In Debt Service Fund	Total Net Outstanding Bond Debt
2023	\$	7,455,000	\$ 901,829	8,356,829	\$ 55,741	8,301,088
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

*Estimated figures used for 2014 through 2023.

Data Source

College records and Bureau of Economic Analysis

District 527 Assessed Taxable Property Value	Percentage of Net Outstanding Bonded Debt to Actual Taxable Property Value	Population*	Total Net Outstanding Bonded Debt Per Capita
\$ 1,920,327,082	0.43%	157,067	52.9
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

Morton College, Community College District No. 527
Debt Capacity (Unaudited)
Direct and Overlapping General Obligation Bonded Debt*
June 30, 2023

Name	Outstanding Bonds	Applicable to District	
		Percentage	Amount
Morton Community College District No. 527	\$ 7,455,000	100.00%	\$ 7,455,000
Cook County	2,251,061,750	1.10%	24,671,637
Cook County Forest Preserve	98,005,000	1.10%	1,074,135
Metropolitan Water Reclamation District	2,637,381,349 (1)	1.11%	29,354,054
Municipalities			
City of Berwyn	177,185,000	100.00%	177,185,000
Town of Cicero	32,390,000	100.00%	32,390,000
Village of Forest View	12,685,000	41.97%	5,324,275
Village of Lyons	2,375,000 (3)(5)	95.39%	2,265,536
Village of McCook	25,580,000 (4)	27.98%	7,156,005
Village of Stickney	4,225,000	100.00%	4,225,000
Park Districts			
Berwyn Park District	1,830,000	100.00%	1,830,000
Central Stickney Park District	460,000	2.04%	9,398
Clyde Park District	1,320,000 (3)	100.00%	1,320,000
McCook Park District	540,000	28.22%	152,404
North Berwyn Park District	5,264,485 (3)	100.00%	5,264,485
Library District			
Stickney Forest View Public Library District	530,000	54.65%	289,629
School Districts			
School District #99	48,680,000 (3)	100.00%	48,680,000
School District #100	19,925,000	100.00%	19,925,000
School District #103	4,744,577 (2)	71.10%	3,373,347
School District #104	17,405,000	3.51%	610,045
High School District #201	50,544,985 (2)	100.00%	50,544,985
Total Direct and Overlapping General Obligation Bonded Debt			<u><u>\$ 423,099,935</u></u>

*2021 Equalized Assessed Values were used for this statement.
Outstanding bonds are as of June 30, 2023.

- (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

Fiscal Year	Assessed Valuation Amount	Legal Debt Limit Rate	Legal Debt Limit	Amount Applicable to Debt Limit	Legal Debt Margin	Applicable Debt as Percentage of Debt Limit
2023	\$ 1,920,327,082	2.875%	\$ 55,209,404	\$ 8,356,829	\$ 46,852,575	15.14%
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%

Data Source

County tax records; College records

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

Fiscal Year	Population Employed ⁽²⁾	Personal Income ⁽²⁾	Per Capital Personal Income	Unemployment Rate ⁽¹⁾
2023	N/A	N/A	N/A	N/A
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

N/A - Data Not Available

Data Source

- (1) Illinois Department of Employment Security; Illinois Labor Market Information for the County of Cook
- (2) Bureau of Economic Analysis Bearfacts Regional Economic Accounts for the County of Cook

Morton College, Community College District No. 527

Demographic and Economic Information (Unaudited)

Principal Employers Current Year and Nine Years Ago

Employer	City	Approximate Number of Employees	Data Source	Rank	Percent of Total District Employment**
<u>2023</u>					
MacNeal Hospital & Health Services	Berwyn	2,000	(1)	1	2.89%
Amazon	Cicero	1,100	(4)	2	1.59%
Breakthru Beverage Illinois (formerly Wirtz Beverage IL	Cicero	1,100	(1)	3	1.59%
High School District 201 (FTE)	Berwyn, Cicero	890	(1)	4	1.28%
Sabert (LBP Manufacturing)	Cicero	600	(2)	5	0.87%
Hawthorne Race Course	Cicero	500	(3)	6	0.72%
Brad Foote Gear Works, Inc./Broadwind Energy	Cicero	450	(3)	7	0.65%
City of Berwyn	Berwyn	386	(3)	8	0.56%
Bimbo Bakery USA	Cicero	350	(3)	9	0.51%
Turano Bakery	Berwyn	350	(3)	10	0.51%
Morton College (FTE)	Cicero	345	(2)	11	0.50%
Walmart Supercenter	Cicero	335	(2)	12	0.48%
Freeman Expositions, Inc.	McCook	250	(2)	13	0.36%
Saporito Finishing Co.	Cicero	250	(3)	14	0.36%
Total		<u>8,906</u>			<u>12.87%</u>
<u>2014</u>					
MacNeal Hospital & Health Services	Berwyn	2,200	(5)	1	3.23%
Wirtz Beverage Illinois, LLC	Cicero	1,000	(5)	2	1.47%
High School District 201 (FTE)	Berwyn, Cicero	753	(5)	3	1.11%
Sabert (LBP Manufacturing)	Cicero	500	(5)	4	0.74%
Morton College (FTE)	Cicero	410	(5)	5	0.60%
Terrace Paper Co., Inc.	Cicero	400	(5)	6	0.59%
Meade Electric Co.	McCook	400	(5)	7	0.59%
City of Berwyn	Berwyn	359	(5)	8	0.53%
A&R Janitorial Services, Inc.	Cicero	350	(5)	9	0.51%
Turano Bakery	Berwyn	300	(5)	10	0.44%
Fontanini Italian Meats	Cicero	270	(5)	11	0.40%
Freeman Expositions, Inc.	McCook	250	(5)	12	0.37%
Brad Foote Gear Works, Inc.	Cicero	250	(5)	13	0.37%
Saporito Finishing Co.	Cicero	250	(5)	14	0.37%
Tru-Vue, Inc.	McCook	250	(5)	15	0.37%
		<u>7,942</u>			<u>11.69%</u>

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) 2014 Annual Financial Reports

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

	2023	2022	2021	2020
Faculty				
Full time	70	70	78	74
Full time overload	-	-	-	-
Full time summer	-	-	-	-
	<u>70</u>	<u>70</u>	<u>78</u>	<u>74</u>
Part time	106	115	74	100
	<u>106</u>	<u>115</u>	<u>74</u>	<u>100</u>
Total Faculty FTE	<u>176</u>	<u>185</u>	<u>152</u>	<u>174</u>
Teaching	176	185	152	174
Non-teaching	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Faculty FTE	<u>176</u>	<u>185</u>	<u>152</u>	<u>174</u>
Library, counselors and others				
Full time	5	5	5	6
Summer	-	-	-	-
Part time	2	2	2	4
	<u>7</u>	<u>7</u>	<u>7</u>	<u>10</u>
Total Library, counselors and others	<u>7</u>	<u>7</u>	<u>7</u>	<u>10</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	26	28	29	31
	<u>26</u>	<u>28</u>	<u>29</u>	<u>31</u>
Classified employees	138	122	96	127
	<u>138</u>	<u>122</u>	<u>96</u>	<u>127</u>
Total FTE employees	347	342	284	342
Student employee (1)	12	3	7	10
	<u>12</u>	<u>3</u>	<u>7</u>	<u>10</u>
Total FTE employees	<u>359</u>	<u>345</u>	<u>291</u>	<u>352</u>

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

Data Source

College records

2019	2018	2017	2016	2015	2014
63	56	53	55	56	54
-	-	-	-	-	-
-	-	-	-	-	-
63	56	53	55	56	54
124	179	171	171	187	190
187	235	224	226	243	244
187	235	224	226	243	243
-	-	-	-	-	-
187	235	224	226	243	243
4	4	-	3	3	3
-	-	-	-	-	-
3	4	5	4	3	3
7	8	5	7	6	6
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27	23	26	30	34	31
134	121	121	121	113	114
355	387	376	384	396	394
13	14	7	15	11	16
368	401	383	399	407	410

Morton College, Community College District No. 527

Operating Information (Unaudited)

Capital Assets Statistics

Last Ten Fiscal Years

	2023	2022	2021	2020
Capital asset type				
Land and improvements	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
Building and building improvements	51,559,369	48,684,171	47,839,684	40,347,711
Furniture, fixtures and equipment	9,401,878	9,097,157	8,959,534	8,735,122
Construction in progress	4,881,142	3,254,764	481,596	3,637,850
Total capital assets	68,442,637	63,636,340	59,881,062	55,320,931
Less accumulated depreciation				
Building and building improvements	(26,371,027)	(24,130,412)	(22,026,710)	(20,299,125)
Furniture, fixtures and equipment	(8,572,859)	(8,176,027)	(7,492,111)	(6,851,338)
Total accumulated depreciation	(34,943,886)	(32,306,439)	(29,518,821)	(27,150,463)
Total net capital assets	\$ 33,498,751	\$ 31,329,901	\$ 30,362,241	\$ 28,170,468
Other information				
Capital additions	\$ 4,806,297	\$ 3,755,278	\$ 4,560,131	\$ 7,568,980
Depreciation expense	\$ 2,637,447	\$ 2,787,618	\$ 2,368,358	\$ 2,695,030

Data Source

College records

2019	2018	2017	2016	2015	2014
\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
36,016,067	35,441,975	35,510,495	30,648,155	30,355,520	30,083,273
8,437,776	7,855,997	7,725,949	7,534,528	7,296,085	7,078,802
697,860	165,000	-	4,602,737	807,330	-
47,751,951	46,063,220	45,836,692	45,385,668	41,059,183	39,762,323
(18,256,495)	(16,745,295)	(15,372,978)	(14,118,355)	(12,606,188)	(11,350,048)
(6,198,938)	(5,615,693)	(4,911,611)	(4,295,895)	(3,740,020)	(3,198,741)
(24,455,433)	(22,360,988)	(20,284,589)	(18,414,250)	(16,346,208)	(14,548,789)
\$ 23,296,518	\$ 23,702,232	\$ 25,552,103	\$ 26,971,418	\$ 24,712,975	\$ 25,213,534
\$ 1,523,731	\$ 226,528	\$ 451,024	\$ 4,326,485	\$ 1,296,860	\$ 4,999,201
\$ 2,094,445	\$ 2,076,399	\$ 1,870,339	\$ 2,068,042	\$ 1,797,419	\$ 1,761,597

Morton College, Community College District No. 527

Residency Policy

Year Ended June 30, 2023

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.

MORTON *MC* COLLEGE

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, 2023

	Education Fund	Operations and Maintenance Fund	Operation and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Restricted Purposes Fund
Account balance at July 1, 2022	\$ 21,920,168	\$ 4,879,532	\$ 1,298,864	\$ 9,089	\$ 11,883
Revenues					
Local tax revenue	7,432,619	1,447,632	-	-	-
ICCB grants	7,154,782	650,000	-	-	1,017,664
All other state revenue (including SURS and OPEB on-behalf)	3,298,918	1,000,000	-	-	8,914,807
Federal revenue	-	-	-	-	15,006,502
Student tuition and fees	10,910,921	(257)	-	-	-
All other revenue	882,953	7,270	66,612	34,320	14,695
Total revenues	29,680,193	3,104,645	66,612	34,320	24,953,668
Expenditures					
Instruction	10,911,417	-	-	-	6,841,631
Academic support	1,942,756	-	-	-	553,154
Student services	2,895,381	-	-	-	2,621,690
Public service/continuing education	355,877	-	-	-	437,487
Auxiliary services	1,907,474	-	-	88,702	125,611
Operation and maintenance of plant	5,790	2,244,483	2,738,920	-	612,344
Institutional support	5,513,407	-	-	-	5,813,010
Scholarships, student grants and waivers	2,491,047	-	-	-	7,934,935
Debt service	-	-	-	-	-
Depreciation	-	-	-	-	-
Total expenditures	26,023,149	2,244,483	2,738,920	88,702	24,939,862
Transfers in	14,510	-	3,000,000	-	-
Transfers out	3,000,000	-	-	-	14,510
Account balance at June 30, 2023	\$ 22,591,722	\$ 5,739,694	\$ 1,626,556	\$ (45,293)	\$ 11,179

Bond Retirement Fund	Audit Fund	Liability, Protection, and Settlement Fund	Total	Fiduciary Activity	Adjustments for GAAP	Total
<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>
560,847	104,790	720,974	10,266,862	-	-	10,266,862
-	-	-	8,822,446	-	-	8,822,446
-	-	-	13,213,725	-	-	13,213,725
-	-	-	15,006,502	-	-	15,006,502
-	-	-	10,910,664	68,410	-	10,979,074
<u>113</u>	<u>19</u>	<u>132</u>	<u>1,006,114</u>	<u>-</u>	<u>(45,542)</u>	<u>960,572</u>
<u>560,960</u>	<u>104,809</u>	<u>721,106</u>	<u>59,226,313</u>	<u>68,410</u>	<u>(45,542)</u>	<u>59,249,181</u>
-	-	140,302	17,893,350	-	(4,730,791)	13,162,559
-	-	16,935	2,512,845	-	(7,931)	2,504,914
-	-	31,984	5,549,055	33,786	(18,164)	5,564,677
-	-	3,495	796,859	-	(2,477)	794,382
-	-	5,135	2,126,922	-	(1,843)	2,125,079
-	-	20,203	5,621,740	-	(2,169,404)	3,452,336
-	105,599	539,798	11,971,814	-	(17,482)	11,954,332
-	-	-	10,425,982	15,687	-	10,441,669
605,363	-	-	605,363	-	(305,000)	300,363
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,637,448</u>	<u>2,637,448</u>
<u>605,363</u>	<u>105,599</u>	<u>757,852</u>	<u>57,503,930</u>	<u>49,473</u>	<u>(4,615,644)</u>	<u>52,937,759</u>
-	-	-	3,014,510	-	-	3,014,510
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,014,510</u>	<u>-</u>	<u>-</u>	<u>3,014,510</u>
<u>\$ 55,741</u>	<u>\$ 144,803</u>	<u>\$ (111,731)</u>	<u>\$ 30,012,671</u>	<u>\$ 529,057</u>	<u>\$ 6,223,527</u>	<u>\$ 36,765,255</u>

Morton College, Community College District No. 527

Summary of Capital Assets and Debt Uniform Financial Statement Number 2 Year Ended June 30, 2023

	Capital Asset/Debt July 1, 2022	Additions	Disposals	Transfers	Capital Asset/Debt June 30, 2023
Capital asset type					
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ -	\$ 2,600,248
Building and building improvements	48,684,171	2,160,417	-	714,781	51,559,369
Furniture, fixtures and equipment	9,097,157	304,721	-	-	9,401,878
Construction in progress	3,254,764	2,341,159	-	(714,781)	4,881,142
Total capital assets	63,636,340	4,806,297	-	-	68,442,637
Less accumulated depreciation	(32,306,439)	(2,637,447)	-	-	(34,943,886)
Total net capital assets	<u>\$ 31,329,901</u>	<u>\$ 2,168,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,498,751</u>
Debt					
Bonds payable	\$ 8,698,040	\$ -	\$ (329,449)	\$ -	\$ 8,356,829
Other	15,066,558	1,828,509	(1,649,100)	-	5,679,697
Total debt	<u>\$ 23,764,598</u>	<u>\$ 1,828,509</u>	<u>\$ (1,978,549)</u>	<u>\$ -</u>	<u>\$ 14,036,526</u>

Morton College, Community College District No. 527

Operating Funds Revenues and Expenditures

Uniform Financial Statement Number 3

Year Ended June 30, 2023

	Education Fund	Operation and Maintenance Fund	Total Operating Funds
Operating revenues, by source			
Local government			
Taxes	\$ 7,432,619	\$ 1,447,632	\$ 8,880,251
State government			
ICCB credit hour grants	2,553,397	-	2,553,397
ICCB equalization grants	4,342,690	650,000	4,992,690
ICCB CTE formula	258,695	-	258,695
Corporate personal property replacement taxes	3,217,731	1,000,000	4,217,731
On-behalf payments for community college health insurance program	81,187	-	81,187
Total state government	10,453,700	1,650,000	12,103,700
Student tuition and fees			
Tuition	9,403,533	-	9,403,533
Fees	1,507,388	(257)	1,507,131
Total student tuition and fees	10,910,921	(257)	10,910,664
Other sources			
Sales and service fees	47	-	47
Facilities rental	-	6,470	6,470
Investment revenue	817,676	550	818,226
Other sources	65,230	250	65,480
Total other sources	882,953	7,270	890,223
Total revenue	29,680,193	3,104,645	32,784,838
Less nonoperating items*			
Tuition chargeback revenue	-	-	-
Adjusted revenue	\$ 29,680,193	\$ 3,104,645	\$ 32,784,838

*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, 2023

	Education Fund	Operation and Maintenance Fund	Total Operating Funds
Operating expenditures			
By program			
Instruction	\$ 10,911,417	\$ -	\$ 10,911,417
Academic support	1,942,756	-	1,942,756
Student services	2,895,381	-	2,895,381
Public service/continuing education	355,877	-	355,877
Auxiliary services	1,907,474	-	1,907,474
Operation and maintenance of plant	5,790	2,244,483	2,250,273
Institutional support	5,513,407	-	5,513,407
Scholarships, student grants and waivers	2,491,047	-	2,491,047
Total operating expenditures, by program	<u>26,023,149</u>	<u>2,244,483</u>	<u>28,267,632</u>
Total operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>26,023,149</u>	<u>2,244,483</u>	<u>28,267,632</u>
By object			
Salaries	16,006,508	1,408,239	17,414,747
Employee benefits	1,857,573	158,345	2,015,918
Contractual services	2,770,611	349,873	3,120,484
General materials and supplies	1,831,079	105,782	1,936,861
Conference and meeting expenses	681,757	1,649	683,406
Fixed charges	86,281	-	86,281
Utilities	-	187,595	187,595
Capital outlay	180,432	33,000	213,432
Student grants and scholarships	2,502,126	-	2,502,126
Other	106,782	-	106,782
Total operating expenditures, by object	<u>26,023,149</u>	<u>2,244,483</u>	<u>28,267,632</u>
Less operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>\$ 26,023,149</u>	<u>\$ 2,244,483</u>	<u>\$ 28,267,632</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, 2023

Restricted purposes fund revenues, by source

Local government	
Other	\$ 14,695
State government	
ICCB adult education	794,143
ICCB Pipeline for the Advancement of the Healthcare	
Workforce program (PATH)	223,521
SURS - On Behalf	8,586,056
Other state revenue	328,751
Total state government	<u>9,932,471</u>
Federal government	
Department of Education	<u>15,006,502</u>
Total restricted purposes fund revenues, by source	<u>\$ 24,953,668</u>

Restricted purposes fund expenditures, by program

Instruction	\$ 6,841,631
Academic support	553,154
Student services	2,621,690
Public service/continuing education	437,487
Auxiliary services	125,612
Operation and maintenance of plant	612,343
Institutional support	5,813,010
Scholarships, student grants and waivers	<u>7,934,935</u>
Total restricted purposes fund expenditures, by program	<u>\$ 24,939,862</u>

Restricted purposes fund expenditures, by object

Salaries	\$ 2,192,317
Employee benefits	8,958,091
Contractual services	428,502
General materials and supplies	2,440,547
Conference and meeting expenses	99,617
Fixed charges	474,270
Capital outlay	2,247,170
Student grants and scholarships	<u>8,099,348</u>
Total restricted purposes fund expenditures, by object	<u>\$ 24,939,862</u>

Morton College, Community College District No. 527

Current Funds – Expenditure by Activity

Uniform Financial Statements Number 5

Year Ended June 30, 2023

Instruction	
Instruction programs	\$ 10,911,417
Other	6,981,933
Total instruction	<u>17,893,350</u>
Academic support	
Library center	692,410
Instructional materials center	204,074
Other	1,616,361
Total academic support	<u>2,512,845</u>
Student services support	
Admissions and records	625,427
Counseling and career services	1,052,695
Financial aid administration	488,462
Other student services support	3,382,471
Total student services and support	<u>5,549,055</u>
Public service/continuing education	
Community education	123,351
Community services	214,750
Other	458,758
Total public service/continuing education	<u>796,859</u>
Auxiliary services	<u>2,126,922</u>
Operation and maintenance	
Maintenance	523,379
Custodial services	508,515
Grounds	126,024
Campus security	645,867
Plant utilities	187,595
Administration	891,440
Total operation and maintenance	<u>2,882,820</u>
Institutional support	
Executive management	888,660
Fiscal operations	580,608
Community relations	1,381,126
Administration support services	449,752
Board of Trustees	36,807
General institutional	1,250,820
Administrative data processing	1,468,594
Other	5,915,447
Total institutional support	<u>11,971,814</u>
Scholarship, student grants and waivers	<u>10,425,982</u>
Total current funds expenditures	<u>\$ 54,159,647</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, 2023

All fiscal year 2023 noncapital audited operating expenditures
from the following funds

Education Fund	\$ 25,841,726
Operations and Maintenance Fund	2,211,482
Operations and Maintenance Fund (restricted)	393,224
Bond Retirement Fund	605,363
Restricted Purposes Fund	22,717,848
Audit Fund	105,600
Liability, Protection, and Settlement Fund	757,851
Auxiliary Enterprises Fund	88,701
Total noncapital expenditures	<u>52,721,795</u>

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

2,041,598

Total costs included

\$ 54,763,393

Total certified semester credit hours

60,173

Per capita cost per semester credit hour

\$ 910.10

All fiscal year 2023 state and federal operation grants for
noncapital expenses, except ICCB grants

\$ 7,665,427

Fiscal year 2023 state and federal grants per semester credit hour

127.39

District's average ICCB grant rate for fiscal year 2024

46.48


District's student tuition and fees per semester credit hour for
fiscal year 2023

148

Chargeback reimbursement per semester credit hour


588

Approved:


Chief Financial Officer

1/10/24
Date

Approved:


President

1/10/24
Date

State Grant Compliance Section



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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, 2023, 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, 2023, 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.

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, 2023, 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.

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

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.

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.

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

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

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 February 20, 2024, 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
February 20, 2024

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, 2023, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, and have issued our report thereon, dated February 20, 2024. 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, 2023, 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
February 20, 2024

**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, 2023

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

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, 2023

	<u>State Basic</u>	<u>Performance</u>	<u>Total (Memorandum Only)</u>
Revenues			
Illinois Community College Board Grant	\$ 603,369	\$ 184,170	\$ 787,539
Expenditures			
Personnel services	520,164	108,612	628,776
Fringe benefits	38,797	13,266	52,063
Travel	-	3,235	3,235
Equipment	-	29,403	29,403
Supplies	-	13,301	13,301
Contractual services	-	2,503	2,503
Indirect cost	44,408	13,850	58,258
Total expenditures	<u>603,369</u>	<u>184,170</u>	<u>787,539</u>
Excess of Revenues Over Expenditures	-	-	-
Program Balance			
Beginning balance - July 1, 2022	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance - June 30, 2023	<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, 2023

State Basic	Audited Expenditure Amount	Actual Expenditure Percentage
Instruction (45% minimum required)	\$ 558,961	93%

Morton College, Community College District No. 527
Notes to Grant Program Financial Statements
June 30, 2023

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, 2023. Amounts received from ICCB are recognized as revenues when the corresponding expenditures are incurred.

Funds obligated for goods and services by June 30, 2023, and paid for by August 31, 2023, are recorded as encumbrances. Payments of prior year's encumbrances for goods received prior to August 31, 2022, are reflected as expenditures during the current fiscal year.

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, 2023. Morton College, Community College District No. 527's management is responsible for presenting 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 presented 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
February 20, 2024

Morton College, Community College District No. 527

Schedule of Credit Hour Data and Other Bases

Upon Which Claims Were Filed

Year Ended June 30, 2023

Credit Hour Categories	Total Reimbursable Semester Credit Hours by Term			
	Summer Term		Fall Term	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Baccalaureate	3,971.0	-	20,250.0	-
Business occupational	141.0	-	1,250.0	-
Technical occupational	230.0	-	1,272.0	-
Health occupational	36.0	-	1,699.0	-
Remedial/developmental	159.0	-	1,473.0	-
Adult education	-	899.0	-	2,145.0
Total	4,537.0	899.0	25,944.0	2,145.0

Credit Hour Categories	Spring Term		Total All Terms	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Baccalaureate	17,880.0	-	42,101.0	-
Business occupational	1,590.0	-	2,981.0	-
Technical occupational	1,879.0	-	3,381.0	-
Health occupational	1,721.0	-	3,456.0	-
Remedial/developmental	937.0	-	2,569.0	-
Adult education	-	2,641.0	-	5,685.0
Total	24,007.0	2,641.0	54,488.0	5,685.0

	In-District (All terms)	
	Unrestricted Hours	Restricted Hours
	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	46,863.0	4,501.0
Credit hours on chargeback or Contractual agreement	572.0	

	Dual Credit (All Terms)		Dual Enrollment (All Terms)	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	4,326.0	-	661.0	-
Equalized assessed valuation	1,920,327,082			

Morton College, Community College District No. 527
Fiscal Year 2021 Certification of Chargeback Reimbursement
Year Ended June 30, 2023

All fiscal year 2023 noncapital audited operating expenditures
from the following funds

Education Fund	\$ 25,841,726
Operations and Maintenance Fund	2,211,482
Operations and Maintenance Fund (restricted)	393,224
Bond Retirement Fund	605,363
Restricted Purposes Fund	22,717,848
Audit Fund	105,600
Liability, Protection, and Settlement Fund	757,851
Auxiliary Enterprises Fund	88,701
Total noncapital expenditures	<u>52,721,795</u>

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

2,041,598

Total costs included

\$ 54,763,393

Total certified semester credit hours

60,173

Per capita cost per semester credit hour

\$ 910.10

All fiscal year 2023 state and federal operation grants for
noncapital expenses, except ICCB grants

\$ 7,665,427

Fiscal year 2023 state and federal grants per semester credit hour

127.39

District's average ICCB grant rate for fiscal year 2024

46.48


District's student tuition and fees per semester credit hour for
fiscal year 2023

148

Chargeback reimbursement per semester credit hour


588

Approved:


Chief Financial Officer

1/10/24
Date

Approved:


President

1/10/24
Date

Morton College, Community College District No. 527
Reconciliation of Total Semester Credit Hours
Year Ended June 30, 2023

Credit Hour Categories	Total Reimbursable Semester Credit Hours		
	Total	Total	Difference
	Reported in Audit Unrestricted Hours	Certified to ICCB Unrestricted Hours	
Baccalaureate	42,101.0	42,101.0	-
Business occupational	2,981.0	2,981.0	-
Technical occupational	3,381.0	3,381.0	-
Health occupational	3,456.0	3,456.0	-
Remedial/developmental	2,569.0	2,569.0	-
Adult education	-	-	-
Total	54,488.0	54,488.0	-

Credit Hour Categories	Total	Total	Difference
	Reported in Audit Restricted Hours	Certified to ICCB Restricted Hours	
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education	5,685.0	5,685.0	-
Total	5,685.0	5,685.0	-

	Total	Total	Difference
	Reported in Audit Unrestricted Hours	Certified to ICCB Unrestricted Hours	
In-district credit hours	46,863.0	46,863.0	-
Dual credit hours	4,326.0	4,326.0	-
Dual enrollment hours	661.0	661.0	-

	Total	Total	Difference
	Reported in Audit Restricted Hours	Certified to ICCB Restricted Hours	
In-district credit hours	4,501.0	4,501.0	-
Dual credit hours	-	-	-
Dual enrollment hours	-	-	-

Morton College, Community College District No. 527

Reconciliation of Total Semester Credit Hours

Year Ended June 30, 2023

Credit Hour Categories	Total Correctional Semester Credit Hours		
	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	42,101.0	42,101.0	-
Business occupational	2,981.0	2,981.0	-
Technical occupational	3,381.0	3,381.0	-
Health occupational	3,456.0	3,456.0	-
Remedial/developmental	2,569.0	2,569.0	-
Adult education	5,685.0	5,685.0	-
Total	60,173.0	60,173.0	-



Morton College

Single Audit Reports

June 30, 2023



Morton College
June 30, 2023

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Morton College

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

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
U.S. Department of Education				
Direct Programs				
Student Financial Assistance Cluster				
Federal Pell Grant Program	84.063	n/a	\$ -	\$ 6,183,946
Federal Pell Grant Program Administrative Allowance	84.063	n/a	-	7,200
Federal Work-Study Program	84.033	n/a	-	109,423
Federal Supplemental Education Opportunity Grant	84.007	n/a	-	119,399
Federal Direct Loans	84.268	n/a	-	272,911
Total Student Financial Assistance Cluster			-	6,692,879
Higher Education Institutional Aid - MC- Success	84.031	n/a	-	399,769
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Student Portion	84.425E	n/a	-	812,673
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Institutional Portion	84.425F	n/a	-	4,396,712
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - MSI	84.425L	n/a	-	225,040
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Instructional Resilience and Expanded Postsecondary Opportunity (IEPO) Program	84.425P	n/a	-	658,754
COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Supplemental Support Under American Rescue Plan (SSARP) Program	84.425T	n/a	-	436,584
Passed through the Illinois Community College Board				
COVID-19 Education Stabilization Fund - Governor's Emergency Education Relief Fund	84.425C	GEER-527	-	264,163
Total Federal Assistance Listing #84.425			-	6,793,926
Passed through the Illinois Community College Board				
Adult Education - Federal - Administered Basic Grant Program	84.002A	V002A150013-52701	-	531,931
Adult Education - EL/Civics	84.002A	V002A150013-52701	-	19,435
Total Federal Assistance Listing #84.002A			-	551,366
Career and Technical Education - Carl Perkins Educational Act	84.048A	V048A150013- CTE527	-	425,583

Morton College

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

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 The Board of Trustees of the University of Illinois Illinois SCOERs: Support for the Creation of Open Education Resources	84.116T	P116T210005	\$ -	\$ 12,757
Total U.S. Department of Education			-	14,876,280
U.S. Department of Treasury				
Passed through the Illinois Community College Board: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	684-05-2840	-	56,427
U.S. Department of Justice				
Passed through Chicago State University: National Science Foundation(NSF) Research and Development Cluster Illinois STEM Pathway Research Alliance (ILSPRA) Grant	47.046	HRD 1911341	-	4,890
U.S. Department of Health and Human Services				
Passed through the Illinois Community College Board: Child Care and Development Fund Cluster Early Childhood Access Consortium for Equity	93.575	ECE-52701-22	-	64,869
U.S. Department of Agriculture				
Passed through Illinois State Board of Education Child & Adult Care Food Program	10.558	14-016-5270-51	-	740
Child & Adult Care Food Program	10.555	14-016-5270-51	-	4,037
Total U.S. Department of Agriculture			-	4,777
Total expenditures of federal awards			\$ -	\$ 15,007,243

Morton College
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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, 2023. 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 (*Government Auditing Standards*), the financial statements of Morton College (College), which comprise the College's statement of net position as of June 30, 2023, 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 February 20, 2024.

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.

Report on 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, 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
February 20, 2024



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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, 2023. 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, 2023.

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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, and 2023-003. Our opinion on each major federal program is not modified with respect these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the College's responses to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The College's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses. The College is responsible for preparing a corrective action plan to address the audit findings included in our auditor's report. The College's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the College’s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The College’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The College is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The College’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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, 2023, and have issued our report thereon, dated February 20, 2024, 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

Board of Trustees
Morton College

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
February 20, 2024

Morton College
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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 (Cont.)
Year Ended June 30, 2023

7. Identification of major federal programs:

Federal Assistance Listing Number	Cluster/Program
84.007	Student Financial Assistance Cluster 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
84.425E	COVID-19 Education Stabilization Fund Higher Education Emergency Relief Fund - Student Portion
84.425F	Higher Education Emergency Relief Fund - Institutional Portion
84.425L	Higher Education Emergency Relief Fund - MSI
84.425P	Higher Education Emergency Relief Fund - Institutional Resilience and Expanded Postsecondary Opportunity (IEPO)
84.425T	Higher Education Emergency Relief Fund - Supplemental Support Under American Rescue Plan (SSARP)
84.425C	Governor's Emergency Education Relief Fund

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
2023-001	Return of Title IV Funds <i>Federal Program</i> – U.S. Department of Education (ED), Student Financial Assistance Cluster, Federal Supplemental Educational Opportunity Grant Program,

Morton College

Schedule of Findings and Questioned Costs (Cont.)

Year Ended June 30, 2023

Reference Number	Finding
	<p>#84.007; Federal Work-Study Program, #84.033; Federal Pell Grant Program, #84.063; Federal Direct Student Loan Program, #84.268.</p> <p>Program Year – July 1, 2022 - June 30, 2023</p> <p><i>Criteria or Specific Requirement – Special Tests and Provisions – Return of Title IV Funds</i> – When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student’s withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs as outlined in this section and no additional disbursements may be made to the student for the payment period or period of enrollment. If the amount the student earned is greater than the amount disbursed, the difference between the amounts must be treated as a post-withdrawal disbursement (34 CFR 668.22(a)(1) through (a)(5)).</p> <p><i>Condition</i> – The College utilized an incorrect academic start date for use in its Return to Title IV calculations.</p> <p><i>Questions Costs</i> – The utilization of an incorrect start date within the College’s Colleague system resulted in overpayments of the institutional portion of the amount to return of \$99 and underpayments of the institutional portion of the amount to return of \$31 – net difference of an overpayment in the amount of \$68.</p> <p><i>Context</i> – A sample of 31 was selected from a population of 209 recipients that were subject to return of Title IV funds calculation. The College incorrectly calculated the number of days in the academic term for five recipients. The start date utilized was off by one day and this resulted in a difference in the amount calculated of \$68 for the five recipients.</p> <p><i>Effect</i> – Due to the incorrect number of days used in the academic term for the return of funds calculation, the College did not calculate correctly the return of Title IV funds calculations for five students.</p> <p><i>Cause</i> – The College incorrectly calculated the days that should be included in the academic term used in the return of Title IV calculation.</p> <p><i>Identification as a Repeat Finding</i> – Not a repeat finding.</p>

Morton College
Schedule of Findings and Questioned Costs (Cont.)
Year Ended June 30, 2023

Reference Number	Finding
	<p><i>Recommendation</i> – We recommend the College implement policies and procedures to review, update, and verify academic term information used for the return of Title IV funds calculations.</p> <p><i>Views of Responsible Officials and Planned Corrective Actions</i> – Concur. The College will review and update current written policies and procedures to ensure the correct amount of days are used for the academic term in the return of Title IV funds calculation.</p>
2023-002	<p>Reporting</p> <p>Federal Program – U.S. Department of Education (ED), Student Financial Assistance Cluster, Federal Pell Grant Program, #84.063</p> <p>Program Year – July 1, 2022 - June 30, 2023</p> <p><i>Criteria or Specific Requirement – Reporting</i> – Institutions must submit Pell origination and disbursement records to the Department of Education COD system. The origination records include social security number, award number, enrollment date, verification status code, transaction number, cost of attendance, academic start date, academic end date, disbursement date, and disbursement amount.</p> <p><i>Condition</i> – The College records did not match the origination data submitted to the Department of Education COD system for certain Pell recipients with regards to enrollment date and academic start date.</p> <p><i>Questions Costs</i> – None.</p> <p><i>Context</i> – For five out of a sample of 25 Pell recipients selected for testing, the enrollment date and the academic start date per the College’s records did not match the dates submitted to the Department of Education COD system. The dates that were submitted were in the fall term and dated in August of 2022 but the recipient’s enrollment and academic start date should have been in the spring or summer terms (January or May of 2023).</p> <p><i>Effect</i> – Due to the origination records not matching as described above, the College is not in compliance with the reporting requirement.</p> <p><i>Cause</i> – The College incorrectly submitted enrollment and academic start dates in the fall term but should have been in the spring and summer terms.</p> <p><i>Identification as a Repeat Finding</i> – Not a repeat finding.</p>

Morton College

Schedule of Findings and Questioned Costs (Cont.)

Year Ended June 30, 2023

Reference Number	Finding
	<p><i>Recommendation</i> – We recommend the College implement policies and procedures to ensure the correct enrollment and academic start dates are submitted to the Department of Education’s COD system.</p> <p><i>Views of Responsible Officials and Planned Corrective Actions</i> – Concur. The College will review and update reporting procedures to ensure the correct academic start dates and enrollment dates are submitted to the Department of Education’s COD system.</p>
2023-003	<p>Enrollment Reporting</p> <p>Federal Program – U.S. Department of Education (ED), Student Financial Assistance Cluster, Federal Pell Grant Program, CFDA 84.063; Federal Direct Student Loan Program, CFDA 84.268.</p> <p>Program Year – July 1, 2022 - June 30, 2023</p> <p><i>Criteria or Specific Requirement – Special Tests and Provisions – Enrollment Reporting</i> – Under the Pell grant and loan programs, colleges must complete and return within 15 days the Enrollment Reporting roster file. Once received, the institution must update for changes in the data elements for the Campus Record and the Program Record identified above, and submit the changes electronically through the batch method, spreadsheet submittal, or the National Student Loan Data System (NSLDS) website. Colleges are responsible for timely reporting, whether they report directly or via a third-party servicer. When a Direct Loan was made to or on behalf of a student who was enrolled or accepted for enrollment at the institution, and the student ceased to be enrolled on at least a halftime basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or a student who is enrolled at the institution and who received a loan under Title IV has changed his or her permanent address, the institution must report the change in its next updated Enrollment Reporting Roster file (due within 60 days of the change).</p> <p><i>Condition</i> – Notification of the student status change (graduated, withdrew, less than half-time) did not reach the NSLDS within the required time frame. In addition, the status change per the College’s records did not consistently match what was reported in the NSLDS’s enrollment detail.</p> <p><i>Questions Costs</i> – None.</p> <p><i>Context</i> – Out of a sample of 25 students from a population of 752 students receiving Pell grants or loans and which had a change in status during the year, NSLDS was not provided timely notification for 5 of the student status changes reported and tested. For</p>

Morton College
Schedule of Findings and Questioned Costs (Cont.)
Year Ended June 30, 2023

Reference Number	Finding
	<p>the five, the notification occurred after 138 days when should have been reported within 60 days. Our sampling method was not, and was not intended to be, statistically valid.</p> <p><i>Effect</i> – Student status changes exceeded the 60-day period for student enrollment changes reported in roster files.</p> <p><i>Cause</i> – The College did not consistently report enrollment changes within 60 days.</p> <p><i>Identification as a Repeat Finding</i> – Not a repeat finding.</p> <p><i>Recommendation</i> – We recommend the College develop and implement procedures to help ensure all student status changes and errors in enrollment reporting batch process are reported within the required timeframes.</p> <p><i>Views of Responsible Officials and Planned Corrective Actions</i> – Concur. The College will review and update current procedures to ensure timely processing and monitoring of NSLDS reports. Internal reports will be run simultaneously to make sure all students are captured and their status is correctly reported.</p>

Morton College
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

Reference Number	Summary of Finding	Status
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No matters are reportable.



Report to the Board of Trustees and Management

Morton College, Community College District 527

Results of the 2023 Financial Statement Audit, Including Required Communications

June 30, 2023



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Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none">• As of and for the year ended June 30, 2023• Conducted in accordance with our contract dated May 17, 2023
Our Responsibilities	<p>FORVIS is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and Government Auditing Standards issued by the Comptroller General of the United States (GAGAS) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.</p>



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Matter	Discussion
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. 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.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
Distribution Restriction	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none"> • The Board of Trustees and Management • Others within the Entity



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Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of June 30, 2023, on the following as required by GAGAS: <ul style="list-style-type: none">• Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of June 30, 2023, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance: <ul style="list-style-type: none">• Opinion on compliance for each major federal award program• Report on internal control over compliance• Schedule of Federal Awards



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Matter	Discussion
Audit Scope & Inherent Limitations to <i>Reasonable Assurance</i>	A compliance audit performed in accordance with OMB Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance 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 award program occurred.



Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- No matters are reportable

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP 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



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Management Judgments & Accounting Estimates

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

- Allowance for uncollectible receivables
- Actuarial assumptions used in determination of net pension liability
- Actuarial assumptions used in determination of other postretirement obligation liabilities
- Capital asset useful lives

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:

- Defined benefit pension plan
- Other postemployment benefit plan
- Commitments and contingencies
- Higher education emergency relief funds



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Our Judgment About the Quality of the Entity's Accounting Principles

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

- With respect to the adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), we discussed potential effects and reviewed management's assessment that the adoption would be immaterial to the College's financial statements. Management elected to pass on reporting related amounts and disclosures.



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Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, 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.

Proposed & Recorded Adjustments

Auditor-proposed entries include the following:

- Adjusting entry to record deferred outflows of resources related to contributions to SURS defined benefit pension plan made after the measurement date in the amount of \$126,006



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Uncorrected Misstatements

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.

Uncorrected audit misstatements 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 are included as an attachment to this communication.

While these uncorrected misstatements were deemed to be immaterial to the current-year financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Nature of Uncorrected Misstatements

- See accompanying summary schedule of uncorrected misstatements



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Other Required Communications

Other Material Communications

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

- Management representation letter (see Attachments)

We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.



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Required Communications Regarding Internal Control (AU-C 265)

Consideration of Internal Control Over Compliance

In planning and performing our audit of Morton College, Community College District 527, we considered the Entity's internal control over compliance with the requirements that could have a direct and material effect on a major federal award program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the OMB Uniform Guidance.

However, this consideration was **not** for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

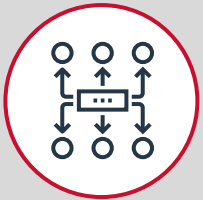


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Categorizing Compliance Deficiencies by Severity

Deficiency

A deficiency in internal control *over compliance* 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 noncompliance with a type of compliance requirement of a federal award program on a timely basis.



Significant Deficiency

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



Material Weakness

A material weakness 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 award program will not be prevented or detected and corrected on a timely basis.



FORV/S

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Identified Compliance Deficiencies

We identified deficiencies in internal control over compliance that we consider to be a material weakness, significant deficiency and a deficiency.

Deficiency

- Refer to the Independent Auditor's Report on Compliance for Each Major Federal Programs; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance. (See item 2023-001)

Significant Deficiency

- Refer to the Independent Auditor's Report on Compliance for Each Major Federal Programs; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance. (See item 2023-002)

Material Weakness

- Refer to the Independent Auditor's Report on Compliance for Each Major Federal Programs; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance. (See item 2023-003)



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Other Financial Reporting Matters

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these other matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

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.



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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.



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New Pronouncements

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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Attachments

Management Representation Letter

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Schedule of Uncorrected Misstatements

The detail of uncorrected misstatements identified as a result of our engagement are included herein.



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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 2023 and 2022.

We are also providing this letter in connection with:

- 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, 2023.

Our representations are current and effective as of the date of FORVIS' report: February 20, 2024.

Our engagement with FORVIS is based on our contract for services dated: May 17, 2023.

Our Responsibility & 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:

Broad Matters

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 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 financial records and related data, 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 the governing body, meetings 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.
4. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

5. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
6. 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.
7. 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.
8. 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.
9. We have a process to track the status of audit findings and recommendations.
10. 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.

Federal Awards Programs (Uniform Guidance)

11. 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.
12. 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.

13. We have reconciled the schedule of expenditures of federal awards (SEFA) to the financial statements.
14. 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.
15. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards.
16. 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.
17. We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
18. 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.
19. 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.
20. 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.
21. 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.
22. The costs charged to federal awards are in accordance with applicable cost principles.
23. 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.
24. 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.
25. 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.

26. 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.
27. Except as described in the schedule of findings and questioned costs, we are in agreement with the findings contained therein and our views regarding any disagreements with such findings are consistent, as of the date of this letter, with the description thereof in that schedule.
28. 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.
29. 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.
30. The reporting package does not contain any protected personally identifiable information.
31. 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.
32. We have identified and separately reported all COVID-19 funding within the schedule of expenditures of federal awards and the federal audit clearinghouse report.

Misappropriation, Misstatements, & Fraud

33. 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.
34. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
35. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
36. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, regulators, citizens, suppliers, or others.

37. 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.

Ongoing Operations

38. 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, contributions, 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 accounts and notes receivable, capital, 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, evaluating assumptions regarding defined benefit pension plan obligations, reviewing allowances for uncollectible amounts; evaluating capital needs and liquidity plans; etc.

Related Parties

39. 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 and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

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.

40. We understand that the term related party refers to:

- Affiliates
- Entities for which investments are accounted for by the equity method
- Trusts for the benefits of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
- Principal owners and members of their immediate families
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings, & Regulations

41. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
42. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
43. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
44. 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.
45. 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.

Nonattest Services

46. You have provided nonattest services, including the following, during the period of this engagement:
 - Preparing a draft of the financial statements and related notes and supplementary information.
 - Preparing a draft of the schedule of expenditures of federal awards.
 - Completing the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse
47. With respect to these services:
 - 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. Established and maintained internal controls, including monitoring ongoing activities.

- f. 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.

Financial Statements & Reports

- 48. 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.
- 49. 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 and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.

If the supplementary information is not presented with the audited financial statements, 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.

Transactions, Records, & Adjustments

- 50. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 51. The entity has appropriately reconciled its general ledger accounts to their related supporting information. All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements.
- 52. We have everything we need to keep our books and records.
- 53. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.
- 54. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.
- 55. We believe the effects of the uncorrected financial statement misstatements and omitted disclosures summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Governmental Accounting & Disclosure Matters

56. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
57. 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.
58. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
59. 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.
60. 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.
61. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
62. 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.
63. 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.
64. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements.
65. 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.
66. 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.

67. With regard to pension and other postretirement benefits (OPEB):

- 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.

General Government Matters

68. 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.
69. All funds that meet the quantitative criteria 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.
70. 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.
71. 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.
72. 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.
73. We have exercised due care in the preparation of the introductory and statistical sections included in our annual comprehensive financial report (ACFR) and are not aware of any information contained therein that is inconsistent with the information contained in our basic financial statements.

Accounting & Disclosure

74. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements, or other arrangements (either written or oral) that are in place.
75. 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 or net position.
 - b. Material transactions omitted or improperly recorded in the financial records.
 - c. Material unasserted claims or assessments that are probable of assertion or other 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, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
 - e. Agreements to purchase assets previously sold.
 - f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
 - g. Guarantees, whether written or oral, under which the entity is contingently liable.
 - h. Known or anticipated asset retirement obligations.
76. Except as disclosed in the financial statements, the entity has:
- a. Satisfactory title to all recorded assets, and those assets 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.
77. We agree with the findings of specialists in evaluating the defined benefit plan and other post retirement obligations and have adequately considered the qualification of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

Revenue & Accounts Receivable

78. Adequate provisions and allowances have been accrued for any material losses from:
- a. Uncollectible receivables.
 - b. Sales commitments, including those unable to be fulfilled.
 - c. Purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

Estimates

79. We have identified all accounting estimates that could be material to the financial statements, and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
80. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of [business, revenues, available sources of supply, or markets][loans, investments, or deposits], existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

GASB Statement 96, *Subscription-Based Information Technology Arrangements*

81. In connection with the adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), we represent the following:
 - a. We have identified a complete population of potential subscription-based information technology arrangements (SBITAs) as of the implementation date.
 - b. We have reviewed all significant contracts to identify subscription and nonsubscription components as of the earliest date of adoption. Allocation of costs between subscription and nonsubscription components are based upon standalone prices or other reasonable factors.
 - c. Measurements of the subscription 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 SBITA terms within the measurement of subscription liability and an intangible right to use IT subscription asset agrees to management's plans for the SBITA.
 - e. The discount rates for each SBITA are based upon what would be obtained by the entity for similar payment amounts during the subscription term as an incremental rate.
 - f. We have adequate controls in place to prevent and/or detect errors in subscription assets and liabilities on a recurring basis.
 - g. We have concluded after evaluating all relevant contracts and agreements that the effects of application/adoption of GASB 96 is not material and have elected to pass on reporting the related amounts and disclosures.
82. 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

Morton College
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reasonable and appropriate. There has been no change from the preceding period in methods of measurement and presentation.

DocuSigned by:

Dr. Keith McLaughlin

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Dr. Keith McLaughlin, President

DocuSigned by:

Mireya Perez

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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	34,821,370	102,177	34,923,547	0.29%
Non-Current Assets & Deferred Outflows	37,699,065		37,699,065	
Current Liabilities	(5,485,877)	(75,523)	(5,561,400)	1.38%
Non-Current Liabilities & Deferred Inflows	(30,269,303)	(26,654)	(30,295,957)	0.09%
Current Ratio	6.35		6.28	-1.06%
Total Assets & Deferred Outflows	72,520,435	102,177	72,622,612	0.14%
Total Liabilities & Deferred Inflows	(35,755,180)	(102,177)	(35,857,357)	0.29%
Total Net Position	(36,765,255)		(36,765,255)	
Revenues	(54,308,877)	(77,040)	(54,385,917)	0.14%
Expenses	47,997,455	77,040	48,074,495	0.16%
Change in Net Position	(6,311,422)		(6,311,422)	

Client: Morton College
Period Ending: June 30, 2023

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

Description	Financial Statement Line Item	Factual (F), Judgmental (J) or Projected (P)	Assets & Deferred Outflows		Liabilities & Deferred Inflows		Revenues		Expenses	Net Position	Net Effect on Following Year	
			Current	Noncurrent	Current	Noncurrent	Current	Noncurrent			Change in Net Position	Net Position
			06/30/23	06/30/24	06/30/23	06/30/24	06/30/23	06/30/24			06/30/23	06/30/24
To pass on recording GASB 96 adjustments to subscription based agreements		F	102,177	0	(75,523)	(26,654)	0	0	0	0	0	0
	Right to Use Assets		147,850									
	Subscription Liability				(75,523)	(26,654)						
	Prepaid Expense		(45,673)									
To reverse PY deferred outflow of resources related to defined benefit plan contributions made subsequent to the pension liability measurement date		F	0	0	0	0	(77,040)	77,040	0	0	0	0
	Net Position, beginning						(77,040)					
	Instruction expense							43,572				
	Academic support expense							4,601				
	Student service expense							9,089				
	Public service expense							1,964				
	Auxiliary enterprises expense							1,077				
	Operations and maintenance of plant							6,359				
	Institutional support expense							10,648				
Total passed adjustments			102,177	0	(75,523)	(26,654)	(77,040)	77,040	0	0	0	0
							Impact on Change in Net Position		0			
							Impact on Net Position		0			

MORTON COLLEGE BOARD OF TRUSTEES

REQUEST FOR BOARD ACTION

PROPOSED ACTION: THE BOARD APPROVES THE ADJUNCT FACULTY ASSIGNMENT/EMPLOYMENT REPORT FOR SPRING SEMESTER 2024 AT TOTAL AMOUNT OF \$630,950.54 AS SUBMITTED, PENDING ADDITIONAL CLASS CANCELLATIONS AND/OR ADDITIONS.

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: \$630,950.54 Adjunct Faculty Report for Spring 2024

ATTACHMENTS: Adjunct Faculty Employment Report – SPRING 2024

2024 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0222469	Adams, Charity	ECE-202-8B	Math for Early Childhood	3	\$2,822.13	3	LEC	1/20/2024	5/11/2024	8
0200721	Babcock, Heather	CHM-100-4B	Fundamentals of Chemistry	6	\$6,154.20	4	LEC/LAB	1/17/2024	5/13/2024	24
0200721	Babcock, Heather	CHM-100-5F	Fundamentals of Chemistry	6	\$6,154.20	4	LEC/LAB	1/17/2024	5/13/2024	24
0217885	Barnett, Ryan	BIO-203-3F	Anatomy & Physiology I	3	\$2,964.99	4	LEC	1/16/2024	5/16/2024	20
0212243	Batie-Howard, Denise	NUR-105-EC1	Basic Nursing Assistant Training	3	\$2,822.13	7	CLN	4/14/2024	5/5/2024	13
0221767	Bavone, Christina	ENG-102-8B	Rhetoric II	3	\$2,892.69	3	LEC	1/20/2024	5/11/2024	9
0210193	Booe, Laura	NUR-105-H1	Basic Nursing Assistant Training	3	\$2,939.79	7	CLN	4/4/2024	4/25/2024	16
0003082	Bondlow, Fred	BUS-203-12	Intermediate Accounting II	3	\$3,233.94	3	LEC	1/18/2024	5/16/2024	8
0166671	Bonick, Cara	PHT-224-H1	POP2: Professional Issues in	2	\$1,881.42	2	LEC	1/18/2024	5/15/2024	12
0204227	Bostic, Josephine	NUR-105-EC2	Basic Nursing Assistant Training	3	\$2,939.79	7	CLN	4/13/2024	5/4/2024	6
0175368	Brink, Marilyn	ECE-145-1J	Child, Family, Culture and Nat	1	\$979.93	1	LEC	4/3/2024	5/8/2024	0
0175368	Brink, Marilyn	ECE-220-1C	Young Child As Scientist	1	\$979.93	1	LEC	4/3/2024	5/8/2024	1
0000915	Bulat, Cheryl	ECE-100-NR	Early Child Growth & Developme	3	\$3,564.00	3	LEC	1/16/2024	5/16/2024	25
0000915	Bulat, Cheryl	ECE-105-NR	Health & Nutrition for Child	3	\$3,564.00	3	LEC	1/16/2024	5/16/2024	23
0191822	Buzruk, Anupama	BUS-101-12	Financial Accounting	3	\$3,077.10	3	LEC	1/16/2024	5/14/2024	17
0156441	Campbell, Dana	CHM-100-31	Fundamentals of Chemistry	6	\$6,467.88	4	LEC/LAB	1/16/2024	5/14/2024	18
0156441	Campbell, Dana	CHM-105-21	General Chemistry I	7	\$7,545.86	5	LEC/LAB	1/17/2024	5/15/2024	24
0184815	Chiappetta, Joseph	EMT-101-21	Emergency Medical Technician	9	\$8,878.23	9	LEC/LAB	1/16/2024	5/17/2024	9
0184815	Chiappetta, Joseph	EMT-237-1B	Paramedic Internship	2	\$1,972.94	2	LAB	3/12/2024	5/16/2024	6
0003192	Cisneros, Sharon	BUS-111-NR	Principles of Business	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	36
0215382	Cocco, Peter	ATM-208-11	Automotive Computer Systems	5	\$4,507.50	3	LEC/LAB	1/16/2024	5/16/2024	16
0193047	Collins, Lorita	NUR-105-EC2	Basic Nursing Assistant Training	3	\$3,233.94	7	CLN	4/14/2024	5/5/2024	6
0007800	Corral, Iris	ECE-110-NR	Intro to Early Childhood Ed	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	20
0007800	Corral, Iris	ECE-115-11	Family, School & Community	3	\$3,233.94	3	LEC	1/18/2024	5/16/2024	8
0187385	Cortinas-Fouilloux, Gustavo	MUS-100-4C	Music Appreciation	3	\$2,822.13	3	LEC	3/11/2024	5/15/2024	3
0187385	Cortinas-Fouilloux, Gustavo	MUS-100-NR2	Music Appreciation	3	\$2,822.13	3	LEC	1/29/2024	5/16/2024	17
0187385	Cortinas-Fouilloux, Gustavo	MUS-100-NR3	Music Appreciation	3	\$2,822.13	3	LEC	3/11/2024	5/16/2024	4
0187385	Cortinas-Fouilloux, Gustavo	MUS-136-1R	Private Applied Percussion Major	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0182919	Denson, Ryan	EMT-101-11	Emergency Medical Technician	9	\$9,231.30	9	LEC/LAB	1/16/2024	5/17/2024	11
0182919	Denson, Ryan	EMT-104-1B	Paramedic III	4	\$4,102.80	9	LAB	1/16/2024	3/7/2024	6
0182919	Denson, Ryan	EMT-233-1B	Paramedic Field Experience	4	\$4,102.80	8	LAB	3/12/2024	5/16/2024	6
0160009	Dillinger, Benjamin	MUS-106-1F	Trends Modern American Music	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	7
0160009	Dillinger, Benjamin	MUS-106-NR	Trends Modern American Music	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	25
0160009	Dillinger, Benjamin	MUS-108-1E	World Music Survey	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	25
0160009	Dillinger, Benjamin	MUS-138-1R	Private Applied Strings Major	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0049119	Dominguez, Gerardo	CAD-107-1L	20/20 Kitchen Design	5	\$4,507.50	3	LEC/LAB	1/19/2024	5/10/2024	7
0003185	Drew, John	CPS-111-EC	Business Computer Systems	5	\$5,389.90	3	LEC/LAB	2/1/2024	5/16/2024	6
0003181	Dutt, Eric	ENG-088-CR5	Basic Composition	3	\$3,233.94	3	LEC	1/17/2024	5/15/2024	10
0003181	Dutt, Eric	ENG-101-72	Rhetoric I	3	\$3,233.94	3	LEC	1/16/2024	5/14/2024	8
0003181	Dutt, Eric	ENG-101-CR5	Rhetoric I	3	\$3,233.94	3	LEC	1/17/2024	5/15/2024	10
0003181	Dutt, Eric	ENG-101-SA5	Rhetoric I	0	\$0.00	3	X-listed	1/17/2024	5/15/2024	2

2024 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0006121	Ebersold, Robert	BUS-111-1E	Principles of Business	3	\$2,939.79	3	LEC	1/17/2024	5/13/2024	13
0003179	Eshafi, Nouri	ECE-101-NR	Observ & Assessment / Children	3	\$3,314.76	3	LEC	1/16/2024	5/16/2024	20
0003179	Eshafi, Nouri	ECE-115-NR	Family, School & Community	3	\$3,314.76	3	LEC	1/16/2024	5/16/2024	12
0003210	Farina, Peter	BIO-204-3D	Anatomy & Physiology II	3	\$3,233.94	4	LEC	1/17/2024	5/13/2024	17
0003210	Farina, Peter	BIO-204-4E	Anatomy & Physiology II	3	\$3,233.94	4	LEC	1/17/2024	5/15/2024	13
0003210	Farina, Peter	BIO-212-4B	Microbiology	6	\$6,467.88	4	LEC/LAB	1/16/2024	5/16/2024	24
0003212	Farnsworth, Dan	HVA-120-21	Basic Sheet Metal Fabrication	4	\$4,311.92	3	LEC/LAB	1/17/2024	5/15/2024	5
0003212	Farnsworth, Dan	HVA-120-31	Basic Sheet Metal Fabrication	4	\$4,311.92	3	LEC/LAB	1/16/2024	5/14/2024	5
0162452	Foltz, Chris	FIR-100-EC	Principles of Emergency Serv	3	\$3,233.94	3	LEC	1/29/2024	5/13/2024	5
0162452	Foltz, Chris	FIR-112-H1	Fire Prevention	3	\$3,233.94	3	LEC	1/16/2024	5/14/2024	12
0162452	Foltz, Chris	FIR-270-H1	Fire Behavior and Combustion	3	\$3,233.94	3	LEC	1/22/2024	5/13/2024	10
0162452	Foltz, Chris		Special Project	3	\$3,233.94			2/1/2024	5/16/2024	
0000938	Gan, Xiaoling	CIS-144-NR	Intro to Python	5	\$5,389.90	3	LEC/LAB	1/16/2024	5/16/2024	18
0000938	Gan, Xiaoling	CIS-170-NR	Introduction to Java	5	\$5,389.90	3	LEC/LAB	1/16/2024	5/16/2024	17
0156018	Glover, Brian	CAD-241-15	Autocad Productivity	5	\$5,193.80	3	LEC/LAB	1/16/2024	5/16/2024	9
0003110	Halm, James	SOC-101-1G	The Family	3	\$3,397.65	3	LEC	1/17/2024	5/15/2024	12
0003118	Hayward, James	CIS-159-NR	Adobe Photoshop	5	\$5,128.50	3	LEC/LAB	1/16/2024	5/16/2024	11
0003118	Hayward, James	CPS-122-NR	Multimedia Applications	5	\$5,128.50	3	LEC/LAB	1/16/2024	5/16/2024	6
0000841	Herrera, Michelle	CSS-100-EC	College Study Seminar	3	\$2,939.79	3	LEC	1/30/2024	5/14/2024	9
0220310	Hoffman, Erin	ENG-101-4F	Rhetoric I	3	\$2,822.13	3	LEC	1/17/2024	5/13/2024	23
0220310	Hoffman, Erin	ENG-101-H1	Rhetoric I	3	\$2,822.13	3	LEC	1/22/2024	5/13/2024	7
0003136	Jenkins, Anthony	BIO-102-1B	Introduction to Biology	6	\$6,795.30	4	LEC/LAB	1/17/2024	5/13/2024	20
0220353	Johnson, Matthew	MAT-102-2E	General Education Mathematics	4	\$3,762.84	4	LEC	1/16/2024	5/15/2024	20
0200722	Jordan, Martinique	NUR-105-H1	Basic Nursing Assistant Training	3	\$2,822.13	7	CLN	4/4/2024	4/25/2024	16
0106675	Khalifeh, Khalaf	BIO-102-3F	Introduction to Biology	3	\$3,397.65	4	LAB	1/19/2024	5/10/2024	20
0106675	Khalifeh, Khalaf	BIO-102-4J	Introduction to Biology	6	\$6,795.30	4	LEC/LAB	1/19/2024	5/10/2024	20
0210208	Kloss, Robert	ENG-101-8B	Rhetoric I	3	\$2,939.79	3	LEC	1/27/2024	5/11/2024	7
0210208	Kloss, Robert	ENG-102-M2	Rhetoric II	3	\$2,939.79	3	LEC	1/16/2024	5/14/2024	14
0210208	Kloss, Robert	ENG-102-N2	Rhetoric II	3	\$2,939.79	3	LEC	1/18/2024	5/16/2024	8
0222820	Kubica, Samantha	BIO-102-6H	Introduction to Biology	3	\$2,704.50	4	LEC	1/22/2024	5/13/2024	20
0222820	Kubica, Samantha	BIO-203-41	Anatomy & Physiology I	3	\$2,704.50	4	LEC	1/16/2024	5/14/2024	20
0218000	Lambert, Thera	BUS-107-1C	Principles of Marketing	3	\$2,822.13	3	LEC	1/17/2024	5/15/2024	17
0218000	Lambert, Thera	BUS-111-EC	Principles of Business	3	\$2,822.13	3	LEC	1/29/2024	5/15/2024	7
0218000	Lambert, Thera	BUS-208-1F	Prin of Management	3	\$2,822.13	3	LEC	1/17/2024	5/13/2024	7
0003171	Lasorella, Dalania	CPS-111-H4	Business Computer Systems	5	\$5,524.60	3	LEC/LAB	1/18/2024	5/16/2024	8
0003176	Leven, Robert	BIO-204-53	Anatomy & Physiology II	3	\$3,397.65	4	LEC	1/17/2024	5/15/2024	13
0002037	LoPresti, Joseph	ART-103-22	Drawing I	6	\$6,795.30	3	LAB	1/30/2024	5/16/2024	8
0002037	LoPresti, Joseph	ART-120-NR1	Art Appreciation	3	\$3,397.65	3	LEC	1/29/2024	5/16/2024	31
0027824	Lorgus, Richard	BUS-106-1F	Principles of Finance	3	\$3,233.94	3	LEC	1/16/2024	5/14/2024	11
0027824	Lorgus, Richard	BUS-106-22	Principles of Finance	3	\$3,233.94	3	LEC	1/17/2024	5/15/2024	6
0027824	Lorgus, Richard	BUS-201-12	Cost Accounting	3	\$3,233.94	3	LEC	1/22/2024	5/13/2024	6

2024 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0003100	Lyons, Kenneth	LAW-101-1B	Intro to Law Enforcement	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	9
0003100	Lyons, Kenneth	LAW-299-1C	Local Organized Crime and Law	3	\$3,233.94	3	LEC	1/16/2024	5/14/2024	6
0220390	MacDonald, Andrew	ATM-101-11	Automotive Engine Repair	9	\$8,113.50	5	LEC/LAB	1/16/2024	5/16/2024	16
0173996	Mallett, Klaudia	PSY-101-8B	Intro to Psychology	3	\$3,314.76	3	LEC	1/20/2024	5/11/2024	20
0173996	Mallett, Klaudia	PSY-215-4C	Life Span: Survey of Human Dev	3	\$3,314.76	3	LEC	1/16/2024	5/14/2024	32
0173996	Mallett, Klaudia	PSY-215-8B	Life Span: Survey of Human Dev	3	\$3,314.76	3	LEC	1/20/2024	5/11/2024	11
0215013	Marcello, Frank	BUS-230-1E	Business Law and Contracts	3	\$3,088.65	3	LEC	1/17/2024	5/15/2024	8
0214034	Martinez, Clara	NUR-105-EC1	Basic Nursing Assistant Training	2.50	\$2,351.78	7	LAB	1/18/2024	3/28/2024	13
0214034	Martinez, Clara	NUR-105-EC2	Basic Nursing Assistant Training	2.50	\$2,351.78	7	CLN	4/14/2024	5/5/2024	6
0214034	Martinez, Clara	NUR-115-A2	Obstetrics and Pediatric	2.50	\$2,351.78	5	CLN	4/13/2024	5/4/2024	6
0167581	Martinez Jr, Salvador	ENG-084-2E	Reading & Writing II	3	\$3,233.94	3	LEC	1/24/2024	5/15/2024	10
0167581	Martinez Jr, Salvador	ENG-088-CR1	Basic Composition	3	\$3,233.94	3	LEC	1/17/2024	5/13/2024	10
0167581	Martinez Jr, Salvador	ENG-101-CR1	Rhetoric I	3	\$3,233.94	3	LEC	1/17/2024	5/15/2024	10
0167581	Martinez Jr, Salvador	ENG-101-SA1	Rhetoric I	3	\$0.00	3	LEC	1/17/2024	5/15/2024	10
0222891	Mascorro, Lucia	HUM-154-41	Latin American Culture	3	\$2,822.13	3	LEC	1/30/2024	5/16/2024	10
0005730	Mc Cormack, John	ENG-086-1B	Reading & Writing III	3	\$2,822.13	3	LEC	1/16/2024	5/16/2024	14
0005730	Mc Cormack, John	ENG-101-6C	Rhetoric I	3	\$2,822.13	3	LEC	1/16/2024	5/16/2024	24
0016851	Medina, Gabriel	CAD-237-8B	Revit BIM Management	5	\$4,932.35	3	LEC/LAB	1/20/2024	5/11/2024	6
0002885	Miculinic, Bonnie	HUM-150-52	Humanities Through the Arts	3	\$3,564.00	3	LEC	1/16/2024	5/14/2024	11
0062924	Montiel, Octavio	MUS-130-1R	Private Applied Piano Music Ma	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0062924	Montiel, Octavio	MUS-131-1R	Private Applied Piano Non-Majo	0	\$0.00	1	LEC	2/2/2024	5/16/2024	1
0062924	Montiel, Octavio	MUS-230-1R	Private Applied Piano Music Ma	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0155712	Moreno, Benjamin	LAW-101-NR	Intro to Law Enforcement	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	11
0155712	Moreno, Benjamin	LAW-104-NR	Police Ops and Procedures I	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	11
0076708	Moreno, Berta	BUS-215-NR	Human Resources Management	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	7
0076708	Moreno, Berta	BUS-242-H1	Business Communications	3	\$3,077.10	3	LEC	1/25/2024	5/16/2024	4
0076708	Moreno, Berta	OMT-242-H1	Business Communications	3	\$0.00	3	X-listed	1/25/2024	5/16/2024	2
0076708	Moreno, Berta	OMT-214-NR	Office Supervision	3	\$3,077.10	3	LEC	1/22/2024	5/15/2024	5
0215429	Mort, Jaeda	THR-110-H1	Introduction to Theatre	3	\$2,939.79	3	LEC	1/29/2024	5/15/2024	9
0217469	Moy, Andrew	PHT-123-1B	Sys & Interventions I: Ortho	5	\$4,703.55	3	LEC/LAB	1/16/2024	5/14/2024	15
0222816	Mucha, Kristina	MUS-100-1C	Music Appreciation	3	\$2,822.13	3	LEC	1/17/2024	5/15/2024	19
0222816	Mucha, Kristina	MUS-100-2E	Music Appreciation	3	\$2,822.13	3	LEC	1/17/2024	5/13/2024	23
0000862	Napoletano, Elizabeth	CIS-116-13	Intro to HTML Coding	6	\$6,232.56	3	LEC/LAB	1/17/2024	5/15/2024	12
0000862	Napoletano, Elizabeth	GSP-111-1G	Game Development Essentials	5	\$5,193.80	3	LEC/LAB	1/19/2024	5/10/2024	7
0156023	Navarro, Tracy	HUM-154-EC	Latin American Culture	3	\$2,822.13	3	LEC	1/31/2024	5/15/2024	5
0215247	Niezgoda, Richard	BIO-203-6F	Anatomy & Physiology I	3	\$2,964.99	4	LEC	1/17/2024	5/13/2024	20
0220409	Norrenberns, Ryan	SOC-100-2F	Intro to Sociology	3	\$2,822.13	3	LEC	1/17/2024	5/13/2024	32
0220409	Norrenberns, Ryan	SOC-100-4D	Intro to Sociology	3	\$2,822.13	3	LEC	1/17/2024	5/13/2024	22
0220409	Norrenberns, Ryan	SOC-101-1C	The Family	3	\$2,822.13	3	LEC	1/17/2024	5/15/2024	23
0220410	Nossa Gallo, Mateo	HUM-150-1B	Humanities Through the Arts	3	\$2,822.13	3	LEC	1/16/2024	5/16/2024	21
0220410	Nossa Gallo, Mateo	HUM-150-2C	Humanities Through the Arts	3	\$2,822.13	3	LEC	1/16/2024	5/16/2024	32

2024 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0220410	Nossa Gallo, Mateo	MUS-180-1E	Introduction to Media Producti	3	\$2,822.13	3	LEC	2/6/2024	5/14/2024	4
0220410	Nossa Gallo, Mateo	MUS-280-1H	Music Production for Media	0	\$0.00	3	X-listed	2/6/2024	5/16/2024	2
0217880	Obradovic, Dragana	ENG-101-92	Rhetoric I	3	\$2,822.13	3	LEC	1/24/2024	5/15/2024	12
0081186	O'Brien, Brendan	EMT-104-1B	Paramedic III	4	\$3,606.00	9	LEC	1/16/2024	3/7/2024	9
0081186	O'Brien, Brendan	EMT-233-1B	Paramedic Field Experience	4	\$3,606.00	8	LAB	3/12/2024	5/16/2024	9
0081992	O'Halloran, Denis	FIR-150-11	Intro to Fire & Emergency Serv	3	\$3,077.10	3	LEC	1/17/2024	5/15/2024	10
0215245	Owens, Norah	PSY-101-J2	Intro to Psychology	3	\$2,964.99	3	LEC	1/16/2024	5/14/2024	16
0215245	Owens, Norah	PSY-215-52	Life Span: Survey of Human Dev	3	\$2,964.99	3	LEC	1/17/2024	5/15/2024	16
0003160	Perusich, James	ENG-088-52	Basic Composition	3	\$3,233.94	3	LEC	1/17/2024	5/15/2024	10
0003160	Perusich, James	ENG-088-6L	Basic Composition	3	\$3,233.94	3	LEC	1/22/2024	5/15/2024	8
0112754	Petrauskas, Zachary	CAD-225-15	Industrial Applications	5	\$4,703.55	3	LEC/LAB	1/17/2024	5/13/2024	16
0112754	Petrauskas, Zachary	WEL-103-H1	Blueprints for Welders	4	\$3,762.84	3	LEC/LAB	1/16/2024	5/14/2024	12
0215248	Pinto, Lincoln	BUS-101-4G	Financial Accounting	3	\$2,939.79	3	LEC	1/17/2024	5/15/2024	8
0215248	Pinto, Lincoln	BUS-111-32	Principles of Business	3	\$2,939.79	3	LEC	1/17/2024	5/15/2024	9
0215248	Pinto, Lincoln	BUS-130-11	Quickbooks	2	\$1,959.86	2	LEC	3/25/2024	5/13/2024	1
0056934	Ramirez, Jennifer	ECE-207-8B	Creative Expression of Childre	3	\$2,822.13	3	LEC	1/20/2024	5/11/2024	6
0003172	Ritz, Jim	LAW-210-11	Cold Case Investigation	3	\$3,233.94	3	LEC	1/22/2024	5/13/2024	10
0003018	Sandoval, Jamie	CIS-102-8B	Career Essentials for CIS	3	\$2,704.50	3	LEC	1/20/2024	5/11/2024	20
0003149	Sasseti, James	LAW-201-11	Traffic Enforcement and Crash	3	\$3,233.94	3	LEC	1/17/2024	5/15/2024	9
0003149	Sasseti, James	LAW-209-H1	Introduction to Forensics	3	\$3,233.94	3	LEC	1/18/2024	5/16/2024	9
0192448	Schmidt, Michael	ENG-084-1C	Reading & Writing II	3	\$3,077.10	3	LEC	1/17/2024	5/15/2024	13
0192448	Schmidt, Michael	ENG-102-6B	Rhetoric II	3	\$3,077.10	3	LEC	1/17/2024	5/13/2024	14
0192448	Schmidt, Michael	ENG-086-7E	Reading & Writing III	3	\$3,077.10	3	LEC	1/17/2024	5/15/2024	11
0220391	Silva, Josue	SPE-101-EC	Principles of Public Speaking	3	\$2,822.13	3	LEC	1/30/2024	5/14/2024	19
0220391	Silva, Josue	SPE-101-L2	Principles of Public Speaking	3	\$2,822.13	3	LEC	1/16/2024	5/14/2024	9
0194372	Skov, Erik	MUS-100-5C	Music Appreciation	3	\$3,077.10	3	LEC	1/16/2024	5/14/2024	11
0194372	Skov, Erik	MUS-100-NR1	Music Appreciation	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	20
0194372	Skov, Erik	MUS-110-1J	Music Theory 1	3	\$0.00	3	X-listed	1/17/2024	5/13/2024	2
0194372	Skov, Erik	MUS-111-1J	Music Theory 2	3	\$3,077.10	3	LEC	1/22/2024	5/13/2024	8
0194372	Skov, Erik	MUS-135-1R	Private Applied Guitar Non-Maj	0	\$0.00	1	LEC	2/2/2024	5/16/2024	1
0194372	Skov, Erik	MUS-164-1R	Private Applied Guitar Music M	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0194372	Skov, Erik	MUS-234-1R	Private Applied Guitar Music M	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0161559	Sosa, Michelle	PHT-220-H1	Adv. Physical Therapy Techniqu	3	\$2,822.13	3	LEC	1/16/2024	5/15/2024	15
0220668	Stagl, Meghan	MUS-112-1B	Keyboard Musicianship 1	3	\$2,822.13	1	LAB	1/16/2024	5/16/2024	4
0220668	Stagl, Meghan	MUS-117-1B	Keyboard Musicianship 2	3	\$0.00	1	X-listed	1/16/2024	5/16/2024	1
0220668	Stagl, Meghan	MUS-115-1E	Ear Trn & Sight Sign I	3	\$2,822.13	1	LAB	1/16/2024	5/14/2024	4
0220668	Stagl, Meghan	MUS-116-1E	Ear Trn & Sight Sign II	3	\$0.00	1	X-listed	1/16/2024	5/14/2024	1
0220668	Stagl, Meghan	MUS-130-1R	Private Applied Piano Music Ma	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0220668	Stagl, Meghan	MUS-131-1R	Private Applied Piano Non-Majo	0	\$0.00	1	LEC	2/2/2024	5/16/2024	1
0220668	Stagl, Meghan	MUS-132-1R	Private Applied Voice Music Ma	0	\$0.00	2	LEC	2/2/2024	5/16/2024	1
0220668	Stagl, Meghan	MUS-133-1R	Priv. Applied Voice Music No-M	0	\$0.00	1	LEC	2/2/2024	5/16/2024	1

2024 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0184165	Stefanski, Eric	ART-120-NR	Art Appreciation	3	\$3,077.10	3	LEC	1/29/2024	5/16/2024	14
0184165	Stefanski, Eric	HUM-150-42	Humanities Through the Arts	3	\$3,077.10	3	LEC	1/18/2024	5/16/2024	20
0215242	Stelmack, Zachary	BIO-203-5D	Anatomy & Physiology I	3	\$2,964.99	4	LEC	1/17/2024	5/13/2024	20
0215243	Stelmack, Zachary	BIO-203-9G	Anatomy & Physiology I	4	\$2,964.99	4	LEC	1/26/2024	5/10/2024	19
0003141	Stevens, Jane	ART-115-8B	Photography I	6	\$6,467.88	3	LAB	1/20/2024	5/11/2024	6
0003141	Stevens, Jane	ART-116-8B	Photography II	0	\$0.00	3	X-listed	1/20/2024	5/11/2024	3
0003141	Stevens, Jane		Special Project	4	\$4,311.92			2/1/2024	5/17/2024	
0003137	Stewart, Constance	MAT-080-E5	Mathematics Fundamentals	0	\$0.00	3	X-listed	1/17/2024	5/15/2024	5
0003137	Stewart, Constance	MAT-093-E5	Intensive Elementary Algebra	4	\$4,311.92	4	LEC	1/17/2024	5/15/2024	1
0003137	Stewart, Constance	MAT-098-E5	Statistics Support	0	\$0.00	3	X-listed	1/17/2024	5/15/2024	1
0189488	Swint, Ashley	BUS-107-H1	Principles of Marketing	3	\$3,077.10	3	LEC	1/18/2024	5/16/2024	9
0156444	Talwar, Sundeep	PEH-101-NR2	PERS-COMM HEALTH	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	14
0156444	Talwar, Sundeep	PEH-103-H1	Nutrition	3	\$3,077.10	3	LEC	1/16/2024	5/14/2024	24
0156444	Talwar, Sundeep	PEH-103-NR2	Nutrition	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	24
0156444	Talwar, Sundeep	PEH-103-NR3	Nutrition	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	24
0159232	Thelemaque, Cristina	BIO-102-3F	Introduction to Biology	3	\$3,397.65	4	LEC	1/19/2024	5/10/2024	20
0159232	Thelemaque, Cristina	BIO-203-2E	Anatomy & Physiology I	3	\$3,397.65	4	LEC	1/16/2024	5/14/2024	20
0212567	Tomnitz, Allan	WEL-141-11	Gas Tungsten Arc Welding I	4	\$3,762.84	3	LEC/LAB	1/17/2024	3/13/2024	12
0212567	Tomnitz, Allan	WEL-142-11	Gas Tungsten Arc Welding II	4	\$3,762.84	3	LEC/LAB	3/25/2024	5/15/2024	8
0160493	Traver, David	PHI-125-1C	Wrld Religions in Global Conte	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	22
0160493	Traver, David	PHI-125-2E	Wrld Religions in Global Conte	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	27
0160493	Traver, David	PHI-201-1F	Philosophy	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	10
0198069	Tsang, Yukto	BIO-212-31	Microbiology	6	\$6,177.30	4	LEC/LAB	1/16/2024	5/16/2024	24
0003107	Vacek, Sarah	ECE-160-11	Curriculum Planning for Childr	3	\$3,233.94	3	LEC	1/22/2024	5/13/2024	8
0003107	Vacek, Sarah	ECE-200-1J	Play & Guidance of Children	3	\$3,233.94	3	LEC	1/16/2024	5/14/2024	8
0003107	Vacek, Sarah	ECE-215-11	The First Three Years of Life	3	\$3,233.94	3	LEC	1/16/2024	5/14/2024	8
0209956	Viar, David	WEL-211-1L	Pipe Welding I	4	\$3,762.84	3	LEC/LAB	1/16/2024	3/14/2024	8
0209956	Viar, David	WEL-212-1L	Pipe Welding II	4	\$3,762.84	3	LEC/LAB	3/25/2024	5/16/2024	5
0209956	Viar, David	WEL-121-1C	Advanced SMAW/Cutting I	1	\$940.71	3	LEC	1/17/2024	3/13/2024	12
0209956	Viar, David	WEL-122-1C	Advanced SMAW/Cutting II	1	\$940.71	3	LEC	3/25/2024	5/15/2024	11
0152888	Voight, William	LAW-206-NR	Criminal Investigations	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	13
0152888	Voight, William	LAW-208-11	Police Organization and Admin	3	\$3,233.94	3	LEC	1/18/2024	5/16/2024	9
0163956	Wiehle, Michael	BUS-230-NR	Business Law and Contracts	3	\$3,077.10	3	LEC	1/16/2024	5/16/2024	16
0190102	Windham, Brandie	CSS-100-NR1	College Study Seminar	3	\$3,261.00	3	LEC	1/30/2024	5/16/2024	22
0190102	Windham, Brandie	MAT-105-NR1	College Algebra	4	\$4,348.00	4	LEC	1/29/2024	5/16/2024	12
0003086	Zick, Jennifer	ECE-100-EC	Early Child Growth & Developme	3	\$3,233.94	3	LEC	1/30/2024	5/16/2024	12
0003086	Zick, Jennifer	ECE-210-NR	Early Childhood Administration	3	\$3,233.94	3	LEC	1/16/2024	5/16/2024	9
				Total	\$630,950.34					

MORTON COLLEGE BOARD OF TRUSTEES

REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD APPROVES THE OVERLOAD EMPLOYMENT REPORT FOR SPRING SEMESTER 2024 IN THE AMOUNT OF \$410,149.81 AS SUBMITTED, PENDING ADDITIONAL CLASS CANCELLATIONS AND/OR ADDITIONS.

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: \$410,149.81 pending additional class cancellations and/or additions, which would subsequently be submitted for approval.

ATTACHMENTS: Full-Time Faculty Overload Employment Report – Spring 2024

2024 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0000770	Abrahamson, Maura	CSS-100-NR	College Study Seminar	3				3	LEC	1/16/2024	5/16/2024	10
0000770	Abrahamson, Maura	GEG-105-1C	World Regional Geography	3				3	LEC	1/17/2024	5/13/2024	16
0000770	Abrahamson, Maura	GEG-105-NR1	World Regional Geography	3				3	LEC	2/5/2024	5/13/2024	12
0000770	Abrahamson, Maura	GEG-105-NR	World Regional Geography	3				3	LEC	1/16/2024	5/16/2024	24
0000770	Abrahamson, Maura	GEG-107-1E	Intro to Human Geography	3				3	LEC	1/29/2024	5/15/2024	17
0000770	Abrahamson, Maura	PHI-125-3C	Wrld Religions in Global Conte		3		\$3,723.00	3	LEC	2/5/2024	5/15/2024	29
0000770	Abrahamson, Maura	PHI-125-NR	Wrld Religions in Global Conte		3		\$3,723.00	3	LEC	1/16/2024	5/16/2024	25
0000770	Abrahamson, Maura		Department Chair			4	\$4,964.00		OVL	2/1/2024	6/13/2024	
				15	6	4	\$12,410.00					
0192221	Andrade, Jorge	BIO-102-2C	Introduction to Biology	3				3	LAB	1/19/2024	5/10/2024	20
0192221	Andrade, Jorge	BIO-102-2C	Introduction to Biology	3				3	LEC	1/19/2024	5/10/2024	20
0192221	Andrade, Jorge	BIO-102-52	Introduction to Biology	3				4	LAB	1/16/2024	5/14/2024	20
0192221	Andrade, Jorge	BIO-102-52	Introduction to Biology	3				4	LEC	1/16/2024	5/14/2024	20
0192221	Andrade, Jorge	BIO-102-H1	Introduction to Biology	3				4	LAB	1/18/2024	5/16/2024	19
0192221	Andrade, Jorge	BIO-102-H1	Introduction to Biology		3		\$3,261.00	4	LEC	1/18/2024	5/16/2024	19
0192221	Andrade, Jorge		Lab Prep		2		\$2,174.00		OVL	2/1/2024	6/13/2024	
				15	5		\$5,435.00					
0200290	Ashraf, Asiyya	BIO-203-7K	Anatomy & Physiology I	3				4	LEC	1/17/2024	5/13/2024	22
0200290	Ashraf, Asiyya	BIO-212-1F	Microbiology	3				4	LAB	1/17/2024	5/13/2024	20
0200290	Ashraf, Asiyya	BIO-212-1F	Microbiology	3				4	LEC	1/17/2024	5/13/2024	20
0200290	Ashraf, Asiyya	BIO-212-21	Microbiology	3				4	LAB	1/17/2024	5/15/2024	20
0200290	Ashraf, Asiyya	BIO-212-21	Microbiology	3				4	LEC	1/17/2024	5/15/2024	20
0200290	Ashraf, Asiyya		BIO Open Lab		6.60		\$7,174.20		OVL	2/1/2024	6/13/2024	
0200290	Ashraf, Asiyya		Lab Prep		2		\$2,174.00		OVL	2/1/2024	6/13/2024	
				15	8.60		\$9,348.20					
0043535	Avila, Malisa	NUR-224-B1	Transition to RN Practice	3				3	LEC	1/16/2024	5/7/2024	13
0043535	Avila, Malisa	NUR-220-A3	NUR Care of Complex Patients	6				7	CLN	1/16/2024	4/13/2024	5
0043535	Avila, Malisa	NUR-220-B3	NUR Care of Complex Patients	6				7	CLN	1/16/2024	4/13/2024	5
				15								
0197414	Balek, Ludwig	CIS-104-1L	CIS Fundamentals	3				3	LEC	1/16/2024	5/14/2024	18
0197414	Balek, Ludwig	CIS-180-H1	Computer Servicing-Hardware	3				3	LAB	1/22/2024	5/13/2024	7
0197414	Balek, Ludwig	CIS-180-H1	Computer Servicing-Hardware		2		\$2,280.00	3	LEC	1/22/2024	5/13/2024	7
0197414	Balek, Ludwig	CIS-181-H1	Computer Servicing-Operating S	3				3	LAB	1/17/2024	5/15/2024	7
0197414	Balek, Ludwig	CIS-181-H1	Computer Servicing-Operating S		2		\$2,280.00	3	LEC	1/17/2024	5/15/2024	7
0197414	Balek, Ludwig	CIS-265-H1	CyberSec: Red Teaming	3				4	LAB	1/21/2024	5/15/2024	5
0197414	Balek, Ludwig	CIS-265-H1	CyberSec: Red Teaming	3				4	LEC	1/24/2024	5/15/2024	5
				15	4		\$4,560.00					
0194871	Callon, Michael	ENG-101-H2	Rhetoric I	3				3	LEC	1/17/2024	5/15/2024	13
0194871	Callon, Michael	ENG-102-H1	Rhetoric II	3				3	LEC	1/16/2024	5/14/2024	24
0194871	Callon, Michael	ENG-102-H2	Rhetoric II	3				3	LEC	1/22/2024	5/15/2024	7
0194871	Callon, Michael	ENG-102-NR3	Rhetoric II	3				3	LEC	1/16/2024	5/16/2024	24
				12								
0200240	Cardona, Alicia	NUR-220-A2	NUR Care of Complex Pati	6								
0200240	Cardona, Alicia	NUR-220-B1	NUR Care of Complex Pati	1				7	LEC	1/16/2024	4/11/2024	5

2024 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0200240	Cardona, Alicia	NUR-220-B2	NUR Care of Complex Pati	1	1		\$1,188.00	7	LEC	1/16/2024	4/11/2024	5
0200240	Cardona, Alicia	NUR-220-B2	NUR Care of Complex Pati	6				7	CLN	1/16/2024	4/11/2024	5
0200240	Cardona, Alicia	NUR-220-B3	NUR Care of Complex Pati	1	1		\$1,188.00	7	LEC	1/16/2024	4/11/2024	5
				15	2		\$2,376.00					
0000924	Casey, Craig	CPS-200-NR	C++ Programming	3				3	LAB	1/16/2024	5/16/2024	22
0000924	Casey, Craig	CPS-200-NR	C++ Programming	2				3	LEC	1/16/2024	5/16/2024	22
0000924	Casey, Craig	PHS-103-1E	Physical Science I	3				4	LEC	1/16/2024	5/14/2024	24
0000924	Casey, Craig	PHS-103-1E	Physical Science I	2				4	LAB	1/16/2024	5/14/2024	24
0000924	Casey, Craig	PHS-103-NR	Physical Science I	2				4	LAB	1/16/2024	5/16/2024	30
0000924	Casey, Craig	PHS-103-NR	Physical Science I	3				4	LEC	1/16/2024	5/16/2024	30
0000924	Casey, Craig	PHY-105-H1	Physics I		3		\$3,564.00	5	LAB	1/16/2024	5/14/2024	19
0000924	Casey, Craig	PHY-105-H1	Physics I		4		\$4,752.00	5	LEC	1/16/2024	5/14/2024	19
0000924	Casey, Craig	PHY-205-1B	Physics II		3		\$3,564.00	5	LAB	1/17/2024	5/13/2024	25
0000924	Casey, Craig	PHY-205-1B	Physics II		4		\$4,752.00	5	LEC	1/17/2024	5/13/2024	25
0000924	Casey, Craig	PHS-101-NR3	Astronomy		3		\$3,564.00	3	LEC	3/25/2024	5/16/2024	4
0000924	Casey, Craig		Department Chair			4	\$4,752.00		OVL	2/1/2024	5/16/2024	
0000924	Casey, Craig		Lab Prep		2		\$2,376.00		OVL	2/1/2024	5/16/2024	
				15	19	4	\$27,324.00					
0000829	Casey, Robert	MAT-105-3D	College Algebra	4				4	LEC	1/17/2024	5/13/2024	18
0000829	Casey, Robert	MAT-201-1H	Calculus I	5				5	LEC	1/17/2024	5/13/2024	27
0000829	Casey, Robert	MAT-202-1G	Calculus II	5				5	LEC	1/16/2024	5/14/2024	21
0000829	Casey, Robert	MAT-203-1F	Calculus III	1	3		\$3,564.00	4	LEC	1/17/2024	5/13/2024	16
0000829	Casey, Robert	MAT-215-1E	Differ Equations		3		\$3,564.00	3	LEC	1/16/2024	5/14/2024	12
				15	6		\$7,128.00					
0215007	Chesters, Samantha	ENG-102-2C	Rhetoric II	3				3	LEC	1/16/2024	5/16/2024	24
0215007	Chesters, Samantha	ENG-102-4E	Rhetoric II	3				3	LEC	1/16/2024	5/16/2024	21
0215007	Chesters, Samantha	ENG-102-7C	Rhetoric II	3				3	LEC	1/17/2024	5/15/2024	23
0215007	Chesters, Samantha	ENG-102-9D	Rhetoric II	3				3	LEC	1/17/2024	5/13/2024	24
0215007	Chesters, Samantha	ENG-102-JE	Rhetoric II		2		\$3,420.00	3	LEC	1/17/2024	5/15/2024	24
				12	2		\$3,420.00					
0000794	Crockett, Janet	CHM-100-EC	Fundamentals of Chemistry	3				5	LAB	2/6/2024	5/16/2024	12
0000794	Crockett, Janet	CHM-100-EC	Fundamentals of Chemistry	3				5	LEC	2/6/2024	5/16/2024	12
0000794	Crockett, Janet	CHM-105-3B	General Chemistry I	3				5	LAB	1/17/2024	5/13/2024	9
0000794	Crockett, Janet	CHM-105-3B	General Chemistry I	4				5	LEC	1/17/2024	5/13/2024	9
0000794	Crockett, Janet	CHM-206-1C	Organic Chemistry II		6		\$7,128.00	5	LAB	1/16/2024	5/14/2024	9
0000794	Crockett, Janet	CHM-206-1C	Organic Chemistry II	2	1		\$1,188.00	5	LEC	1/16/2024	5/14/2024	9
0000794	Crockett, Janet		Lab Prep		2		\$2,376.00		OVL	2/1/2024	6/13/2024	
				15	9		\$10,692.00					
0202678	Dharwadkar, Mihir	MAT-080-E1	Mathematics Fundamentals	0				3	LEC	1/30/2024	5/14/2024	9
0202678	Dharwadkar, Mihir	MAT-093-E1	Intensive Elementary Algebra	4				4	LEC	1/30/2024	5/14/2024	7
0202678	Dharwadkar, Mihir	MAT-098-E1	Statistics Support	0				3	LEC	1/30/2024	5/14/2024	0
0202678	Dharwadkar, Mihir	MAT-080-E2	Mathematics Fundamentals	0				3	LEC	1/16/2024	5/14/2024	10
0202678	Dharwadkar, Mihir	MAT-093-E2	Intensive Elementary Algebra	4				4	LEC	1/16/2024	5/14/2024	9
0202678	Dharwadkar, Mihir	MAT-098-E2	Statistics Support	0				3	LEC	1/16/2024	5/14/2024	5

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Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0202678	Dharwadkar, Mihir	MAT-080-E3	Mathematics Fundamentals	0				3	LEC	1/30/2024	5/14/2024	6
0202678	Dharwadkar, Mihir	MAT-093-E3	Intensive Elementary Algebra	4				4	LEC	1/30/2024	5/14/2024	1
0202678	Dharwadkar, Mihir	MAT-098-E3	Statistics Support	0				3	LEC	1/30/2024	5/14/2024	2
0202678	Dharwadkar, Mihir	MAT-102-1B	General Education Mathematics	3	1		\$1,140.00	4	LEC	1/16/2024	5/16/2024	6
				15	1		\$1,140.00					
0000917	Dominguez, Carlos	MAT-100-1L	Occupational Math	3				3	LEC	1/19/2024	5/10/2024	15
0000917	Dominguez, Carlos	MAT-102-NR1	General Education Mathematics	4				4	LEC	1/29/2024	5/16/2024	15
0000917	Dominguez, Carlos	MAT-121-NR	Math/Elem School Teachers II	4				4	LEC	1/16/2024	5/16/2024	3
0000917	Dominguez, Carlos	MAT-141-1K	Statistics	4				4	LEC	1/17/2024	5/13/2024	8
0000917	Dominguez, Carlos	MAT-141-NR	Statistics		4		\$4,752.00	4	LEC	1/16/2024	5/16/2024	26
0000917	Dominguez, Carlos	MAT-141-NR1	Statistics		4		\$4,752.00	4	LEC	2/19/2024	5/16/2024	10
0000917	Dominguez, Carlos		Special Project		4	4	\$4,752.00			2/16/2024	6/13/2024	
				15	12	4	\$14,256.00					
0195025	Edgar, Jason	SPE-101-4B	Principles of Public Speaking	3				3	LEC	1/17/2024	5/13/2024	7
0195025	Edgar, Jason	SPE-101-5C	Principles of Public Speaking	3				3	LEC	1/17/2024	5/15/2024	16
0195025	Edgar, Jason	SPE-101-6D	Principles of Public Speaking	3				3	LEC	1/17/2024	5/13/2024	19
0195025	Edgar, Jason	SPE-101-7E	Principles of Public Speaking	3				3	LEC	1/17/2024	5/15/2024	20
0195025	Edgar, Jason	SPE-101-GF	Principles of Public Speaking	3				3	LEC	1/17/2024	5/13/2024	15
0195025	Edgar, Jason	SPE-101-K2	Principles of Public Speaking		3		\$3,564.00	3	LEC	1/18/2024	5/16/2024	13
0195025	Edgar, Jason	SPE-101-NR2	Principles of Public Speaking		3		\$3,564.00	3	LEC	1/16/2024	5/16/2024	20
				15	6		\$7,128.00					
0000828	Fabiyi, Edith	BUS-111-2D	Principles of Business	3				3	LEC	1/17/2024	5/13/2024	17
0000828	Fabiyi, Edith	BUS-242-NR	Business Communications	3				3	LEC	1/16/2024	5/16/2024	21
0000828	Fabiyi, Edith	OMT-242-NR	Business Communications	0				3	X-listed	1/23/2024	5/16/2024	3
0000828	Fabiyi, Edith	ECE-130-NR	Educational Technology		1		\$1,188.00	1	LEC	1/16/2024	2/24/2024	8
0000828	Fabiyi, Edith	OMT-127-NR	Electronic Recordkeeping	3				3	LEC	1/22/2024	5/15/2024	9
0000828	Fabiyi, Edith	OMT-129-1C	The Digital Workplace	0				3	X-listed	1/23/2024	5/16/2024	1
0000828	Fabiyi, Edith	OMT-129-NR	The Digital Workplace	3				3	LEC	1/23/2024	5/16/2024	6
0000828	Fabiyi, Edith	OMT-131-NR	Introduction to Windows		1		\$1,188.00	1	LEC	1/22/2024	3/2/2024	9
0000828	Fabiyi, Edith	OMT-140-NR	Office Orientation	3				3	LEC	1/22/2024	5/15/2024	6
0000828	Fabiyi, Edith	OMT-215-NR	Medical Office Support		3		\$3,564.00	3	LEC	1/22/2024	5/15/2024	7
				15	5		\$5,940.00					
0219905	Finke, Ashley	PHT-115-1B	Fundamentals of Kinesiology II	3				4	LAB	1/17/2024	5/15/2024	10
0219905	Finke, Ashley	PHT-115-1B	Fundamentals of Kinesiology II	3				4	LEC	1/17/2024	5/15/2024	10
0219905	Finke, Ashley	PHT-123-1B	Sys & Interventions I: Ortho	3				3	LAB	1/16/2024	5/14/2024	10
0219905	Finke, Ashley	PHT-124-1C	Introduction to Clinical Ed	1				2	LAB	1/22/2024	5/13/2024	10
0219905	Finke, Ashley	PHT-124-1C	Introduction to Clinical Ed		1.50		\$1,782.00	2	LEC	1/22/2024	5/13/2024	10
0219905	Finke, Ashley	PHT-225-1B	Clinical Affiliations II	5				5	LAB	1/16/2024	5/16/2024	12
0219905	Finke, Ashley		Special Project - ACCE			3	\$3,564.00		OVL	2/1/2024	5/16/2024	
				15	1.50	3	\$5,346.00					
0000935	Gatya, Kenton	HIS-103-NR	Early Western Civilization	3				3	LEC	1/16/2024	5/16/2024	23
0000935	Gatya, Kenton	HIS-104-NR	Modern Western Civilization	3				3	LEC	1/16/2024	5/16/2024	19
0000935	Gatya, Kenton	HIS-105-1F	American History to 1865	3				3	LEC	1/16/2024	5/14/2024	20
0000935	Gatya, Kenton	HIS-106-1H	American History From 1865	3				3	LEC	1/16/2024	5/16/2024	18

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0000935	Gatyas, Kenton	PHI-180-NR	Social Ethics		3		\$3,723.00	3	LEC	1/16/2024	5/16/2024	19
0000935	Gatyas, Kenton	PHI-201-NR	Philosophy		3		\$3,723.00	3	LEC	1/16/2024	5/16/2024	25
0000935	Gatyas, Kenton	POL-201-NR	US Natl Government	3				3	LEC	1/16/2024	5/16/2024	17
				15	6		\$7,446.00					
0000724	Gilligan, Brian	BUS-101-2D	Financial Accounting	3				3	LEC	1/17/2024	5/13/2024	25
0000724	Gilligan, Brian	BUS-101-3F	Financial Accounting	3				3	LEC	1/16/2024	5/14/2024	10
0000724	Gilligan, Brian	BUS-102-1E	Managerial Accounting	3				3	LEC	1/17/2024	5/15/2024	15
0000724	Gilligan, Brian	BUS-102-2F	Managerial Accounting	3				3	LEC	1/16/2024	5/14/2024	9
0000724	Gilligan, Brian	BUS-102-32	Managerial Accounting	3				3	LEC	1/17/2024	5/15/2024	11
0000724	Gilligan, Brian		Department Chair			4	\$4,752.00		OVL	2/1/2024	6/13/2024	
				15		4	\$4,752.00					
0040272	Gilmartin, Beth	PHT-101-NR	Medical Terminology/Clinicians	2				2	LEC	1/16/2024	5/16/2024	10
0040272	Gilmartin, Beth	PHT-117-1B	Patient Mgt II : Tests & Meas	3				2	LAB	1/18/2024	5/16/2024	5
0040272	Gilmartin, Beth	PHT-117-1B	Patient Mgt II : Tests & Meas	0.50				2	LEC	1/18/2024	5/16/2024	5
0040272	Gilmartin, Beth	PHT-117-2B	Patient Mgt II : Tests & Meas	3				2	LAB	1/18/2024	5/16/2024	5
0040272	Gilmartin, Beth	PHT-117-2B	Patient Mgt II : Tests & Meas	0.50				2	LEC	1/18/2024	5/16/2024	5
0040272	Gilmartin, Beth	PHT-122-1B	Therapeutic Exercise	3				2	LAB	1/19/2024	5/10/2024	10
0040272	Gilmartin, Beth	PHT-122-1B	Therapeutic Exercise	1				2	LEC	1/19/2024	5/10/2024	10
0040272	Gilmartin, Beth	PHT-125-1H	Therapeutic Modalities II	1.50				1	LAB	1/16/2024	3/12/2024	5
0040272	Gilmartin, Beth	PHT-125-1H	Therapeutic Modalities II	0.25				1	LEC	1/16/2024	3/12/2024	5
0040272	Gilmartin, Beth	PHT-125-2H	Therapeutic Modalities II		1.50		\$1,630.50	1	LAB	1/16/2024	3/12/2024	5
0040272	Gilmartin, Beth	PHT-125-2H	Therapeutic Modalities II	0.25				1	LEC	1/16/2024	3/12/2024	5
0040272	Gilmartin, Beth	PHT-222-H1	Seminar in Health Career Lit.		2		\$2,174.00	2	LEC	1/16/2024	5/14/2024	12
0040272	Gilmartin, Beth		Special Project			1	\$1,087.00		OVL	2/1/2024	6/13/2024	
0040272	Gilmartin, Beth		Program Chair			2	\$2,174.00		OVL	2/1/2024	6/13/2024	
				15	3.50	3	\$7,065.50					
0157185	Grady, Myeisha	SPE-101-1C	Principles of Public Speaking	3				3	LEC	1/16/2024	5/16/2024	22
0157185	Grady, Myeisha	SPE-101-2F	Principles of Public Speaking	3				3	LEC	1/16/2024	5/16/2024	19
0157185	Grady, Myeisha	SPE-101-3H	Principles of Public Speaking	3				3	LEC	1/16/2024	5/16/2024	14
0157185	Grady, Myeisha	SPE-101-LE	Principles of Public Speaking	3				3	LEC	1/16/2024	5/16/2024	15
0157185	Grady, Myeisha	SPE-101-NR	Principles of Public Speaking	3				3	LEC	1/16/2024	5/16/2024	23
0157185	Grady, Myeisha	SPE-101-NR1	Principles of Public Speaking		3		\$3,261.00	3	LEC	2/5/2024	5/16/2024	23
0157185	Grady, Myeisha	SPE-101-NR3	Principles of Public Speaking		3		\$3,261.00	3	LEC	2/5/2024	5/16/2024	23
				15	6		\$6,522.00					
0189759	Green, Amy	NUR-115-A1	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	4/11/2024	5
0189759	Green, Amy	NUR-115-A1	Obstetrics and Pediatric	2.25				5	CLN	4/15/2024	5/6/2024	5
0189759	Green, Amy	NUR-115-A2	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	4/11/2024	6
0189759	Green, Amy	NUR-115-A3	Obstetrics and Pediatric	0.59				5	LEC	3/12/2024	4/11/2024	5
0189759	Green, Amy	NUR-115-A3	Obstetrics and Pediatric	2	0.25		\$297.00	5	CLN	4/17/2024	5/5/2024	5
0189759	Green, Amy	NUR-115-B1	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	5/9/2024	5
0189759	Green, Amy	NUR-115-B1	Obstetrics and Pediatric	2.25				5	CLN	3/12/2024	5/9/2024	5
0189759	Green, Amy	NUR-115-B2	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	5/9/2024	6
0189759	Green, Amy	NUR-115-B2	Obstetrics and Pediatric	2	0.25		\$297.00	5	CLN	3/12/2024	5/9/2024	6
0189759	Green, Amy	NUR-115-B3	Obstetrics and Pediatric	0.59				5	LEC	3/12/2024	5/9/2024	6

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0189759	Green, Amy	NUR-115-B3	Obstetrics and Pediatric		2.25		\$2,673.00	5	CLN	3/12/2024	5/9/2024	6
0189759	Green, Amy	NUR-119-B2	Nursing Care of Adults	3				4	CLN	1/19/2024	3/8/2024	5
0189759	Green, Amy		Department Chair			4	\$4,752.00		OVL	2/1/2024	6/13/2024	
				15	2.75	4	\$8,019.00					
0000805	Halmon, Jamie	PEC-171-NR	Physical Fitness	2				1	LAB	1/16/2024	5/16/2024	14
0000805	Halmon, Jamie	PEH-101-NR1	PERS-COMM HEALTH	3				3	LEC	1/16/2024	5/16/2024	27
0000805	Halmon, Jamie	PEH-102-1D	First Aid	2				2	LEC	1/16/2024	5/16/2024	15
0000805	Halmon, Jamie	PEH-102-2E	First Aid	2				2	LEC	1/16/2024	5/14/2024	12
0000805	Halmon, Jamie	PEH-103-1F	Nutrition	3				3	LEC	1/16/2024	5/16/2024	23
0000805	Halmon, Jamie	PEH-103-NR1	Nutrition	3				3	LEC	1/16/2024	5/16/2024	24
				15								
0165694	Helmus, Sara	CHM-105-1B	General Chemistry I	3				5	LAB	1/16/2024	5/13/2024	24
0165694	Helmus, Sara	CHM-105-1B	General Chemistry I	4				5	LEC	1/16/2024	5/13/2024	24
0165694	Helmus, Sara	CHM-106-1E	General Chemistry II	3				5	LAB	1/16/2024	5/14/2024	10
0165694	Helmus, Sara	CHM-106-1E	General Chemistry II	4				5	LEC	1/16/2024	5/14/2024	10
0165694	Helmus, Sara		Lab Prep	1	1		\$1,188.00		OVL	2/1/2024	6/13/2024	
0165694	Helmus, Sara		Special Project			10	\$11,880.00		OVL	2/1/2024	6/13/2024	
				15	1	10	\$13,068.00					
0193606	Hernandez, Francisco	NUR-119-A1	Nursing Care of Adults	1				4	LEC	1/16/2024	3/14/2024	5
0193606	Hernandez, Francisco	NUR-119-A2	Nursing Care of Adults	1				4	LEC	1/16/2024	3/14/2024	6
0193606	Hernandez, Francisco	NUR-119-A3	Nursing Care of Adults	1				4	LEC	1/16/2024	3/14/2024	5
0193606	Hernandez, Francisco	NUR-119-A3	Nursing Care of Adults	3				4	CLN	1/16/2024	3/14/2024	5
0193606	Hernandez, Francisco	NUR-119-B1	Nursing Care of Adults	1				4	LEC	1/16/2024	3/14/2024	4
0193606	Hernandez, Francisco	NUR-119-B1	Nursing Care of Adults	3				4	CLN	1/16/2024	3/14/2024	4
0193606	Hernandez, Francisco	NUR-119-B2	Nursing Care of Adults	1				4	LEC	1/16/2024	3/14/2024	5
0193606	Hernandez, Francisco	NUR-119-B3	Nursing Care of Adults	1				4	LEC	1/16/2024	3/14/2024	4
0193606	Hernandez, Francisco	NUR-119-B3	Nursing Care of Adults	3				4	CLN	1/16/2024	3/14/2024	4
0193606	Hernandez, Francisco		Special Project - NUR 119 Lead		4		\$4,560.00		OVL	2/1/2024	6/13/2024	
				15	4		\$4,560.00					
0159384	Herrmann, Julianne	NUR-105-EC1	Basic Nursing Assistant Training		3		\$3,564.00	7	CLN	4/13/2024	5/4/2024	13
0159384	Herrmann, Julianne	NUR-220-A1	NUR Care of Complex Pati	2				7	LEC	1/16/2024	4/11/2024	4
0159384	Herrmann, Julianne	NUR-220-A1	NUR Care of Complex Pati	6				7	CLN	1/16/2024	4/11/2024	4
0159384	Herrmann, Julianne	NUR-220-A2	NUR Care of Complex Pati	2				7	LEC	1/16/2024	4/11/2024	6
0159384	Herrmann, Julianne	NUR-220-A3	NUR Care of Complex Pati	2				7	LEC	1/16/2024	4/11/2024	5
0159384	Herrmann, Julianne	NUR-220-B1	NUR Care of Complex Pati		6		\$7,128.00	7	CLN	1/22/2024	4/10/2024	6
0159384	Herrmann, Julianne	NUR-224-A1	Transition to RN Practic	3				3	LEC	1/16/2024	5/7/2024	15
0159384	Herrmann, Julianne		Special Project - NUR 220 Lead		0.55		\$653.40		OVL	2/1/2024	6/13/2024	
				15	9.55		\$11,345.40					
0002912	Imburgia, Joseph	PSY-101-4H	Intro to Psychology	3				3	LEC	1/16/2024	5/14/2024	31
0002912	Imburgia, Joseph	PSY-101-6E	Intro to Psychology	3				3	LEC	1/17/2024	5/15/2024	32
0002912	Imburgia, Joseph	PSY-210-1B	Child Growth & Development	3				3	LEC	1/17/2024	5/13/2024	10
0002912	Imburgia, Joseph	PSY-211-1F	Adolescent Psychology	3				3	LEC	1/16/2024	5/17/2024	12
0002912	Imburgia, Joseph	PSY-215-1D	Life Span: Survey of Human Dev	3				3	LEC	1/17/2024	5/13/2024	31
0002912	Imburgia, Joseph	PSY-215-3E	Life Span: Survey of Human Dev		3		\$3,723.00	3	LEC	1/16/2024	5/17/2024	32

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Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
				15	3		\$3,723.00					
0060105	Jonas, David	HVA-103-11	Intermed Refrigeration	2				3	LAB	1/22/2024	5/13/2024	10
0060105	Jonas, David	HVA-103-11	Intermed Refrigeration	2				3	LEC	1/22/2024	5/13/2024	10
0060105	Jonas, David	HVA-104-11	Intermediate Heating and A/C	2				3	LAB	1/16/2024	5/14/2024	11
0060105	Jonas, David	HVA-104-11	Intermediate Heating and A/C	2				3	LEC	1/16/2024	5/14/2024	11
0060105	Jonas, David	HVA-120-11	Basic Sheet Metal Fabrication	2				3	LAB	1/18/2024	5/16/2024	6
0060105	Jonas, David	HVA-120-11	Basic Sheet Metal Fabrication	2				3	LEC	1/18/2024	5/16/2024	6
0060105	Jonas, David	HVA-204-11	Hydronic Comfort Systems	3				3	LAB	1/17/2024	5/15/2024	16
0060105	Jonas, David	HVA-204-11	Hydronic Comfort Systems		1		\$1,140.00	3	LEC	1/17/2024	5/15/2024	16
0060105	Jonas, David	HVA-206-11	Refrigerant Hand/EPA Review		2		\$2,280.00	3	LAB	1/19/2024	5/10/2024	11
0060105	Jonas, David	HVA-206-11	Refrigerant Hand/EPA Review		2		\$2,280.00	3	LEC	1/19/2024	5/10/2024	11
0060105	Jonas, David		Program Chair			2	\$2,280.00		OVL	2/1/2024	6/13/2024	
				15	5	2	\$7,980.00					
0000870	Kasprowicz, Michael	ANT-102-1G	Intro to Cul Anthro	3				3	LEC	1/17/2024	5/15/2024	12
0000870	Kasprowicz, Michael	ANT-102-2J	Intro to Cul Anthro	3				3	LEC	1/18/2024	5/16/2024	11
0000870	Kasprowicz, Michael	HIS-103-1D	Early Western Civilization	3				3	LEC	1/17/2024	5/13/2024	18
0000870	Kasprowicz, Michael	HIS-104-1F	Modern Western Civilization	3				3	LEC	1/17/2024	5/13/2024	18
0000870	Kasprowicz, Michael	PHI-126-1C	Introduction to Ethics		3		\$3,723.00	3	LEC	1/17/2024	5/15/2024	32
0000870	Kasprowicz, Michael	PHI-126-22	Introduction to Ethics	3				3	LEC	1/18/2024	5/16/2024	13
				15	3		\$3,723.00					
0003157	Kelikian, Toul	NUR-105-H1	Basic Nursing Assistant Training	1	1.50		\$1,861.50	7	LAB	1/18/2024	3/28/2024	13
0003157	Kelikian, Toul	NUR-115-A1	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	5/9/2024	5
0003157	Kelikian, Toul	NUR-115-A2	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	5/9/2024	6
0003157	Kelikian, Toul	NUR-115-A3	Obstetrics and Pediatric	0.59				5	LEC	3/12/2024	5/9/2024	5
0003157	Kelikian, Toul	NUR-115-A3	Obstetrics and Pediatric	2.25				5	CLN	3/12/2024	5/9/2024	5
0003157	Kelikian, Toul	NUR-115-B1	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	5/9/2024	5
0003157	Kelikian, Toul	NUR-115-B2	Obstetrics and Pediatric	0.58				5	LEC	3/12/2024	5/9/2024	6
0003157	Kelikian, Toul	NUR-115-B3	Obstetrics and Pediatric	0.59				5	LEC	3/12/2024	5/9/2024	6
0003157	Kelikian, Toul	NUR-115-B3	Obstetrics and Pediatric	2.25				5	CLN	3/12/2024	5/9/2024	6
0003157	Kelikian, Toul	NUR-119-A1	Nursing Care of Adults	3				4	CLN	1/20/2024	3/10/2024	6
0003157	Kelikian, Toul	NUR-119-A2	Nursing Care of Adults	3				4	CLN	1/17/2024	3/6/2024	5
0003157	Kelikian, Toul		Special Project - NUR 115 Lead		0.45		\$558.45		OVL	2/1/2024	6/16/2024	
				15	1.95		\$2,419.95					
0000833	Litwicki, Mark	ENG-086-4L	Reading & Writing III	3				3	LEC	1/23/2024	5/14/2024	11
0000833	Litwicki, Mark	ENG-088-NR	Basic Composition	3				3	LEC	1/16/2024	5/16/2024	17
0000833	Litwicki, Mark	ENG-102-NR4	Rhetoric II	3				3	LEC	1/16/2024	5/16/2024	25
0000833	Litwicki, Mark	HUM-154-1H	Latin American Culture	3				3	LEC	1/16/2024	5/16/2024	32
0000833	Litwicki, Mark		Special Project - TLC			3	\$3,723.00		OVL	2/1/2024	6/13/2024	
				12		3	\$3,723.00					
0215115	Loudon, Nicholas	PHS-101-4E	Astronomy	3				3	LEC	1/16/2024	5/17/2024	27
0215115	Loudon, Nicholas	PHS-101-NR1	Astronomy	3				3	LEC	1/16/2024	5/16/2024	28
0215115	Loudon, Nicholas	PHY-100-1G	Fundamentals of Physics	4				3	LAB	1/16/2024	5/14/2024	16
0215115	Loudon, Nicholas	PHY-100-1G	Fundamentals of Physics		1		\$1,140.00	3	LEC	1/16/2024	5/14/2024	16
0215115	Loudon, Nicholas	PHY-100-2G	Fundamentals of Physics	3				3	LAB	1/17/2024	5/15/2024	22

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0215115	Loudon, Nicholas	PHY-100-2G	Fundamentals of Physics	2				3	LEC	1/17/2024	5/15/2024	22
0215115	Loudon, Nicholas		Lab Prep		2		\$2,280.00		OVL	2/1/2024	5/16/2024	
				15	3		\$3,420.00					
0162050	Markussen, Prairie	ENG-086-2E	Reading & Writing III	3				3	LEC	1/16/2024	5/16/2024	21
0162050	Markussen, Prairie	ENG-101-EC	Rhetoric I		3		\$3,420.00	3	LEC	1/30/2024	5/16/2024	3
0162050	Markussen, Prairie	ENG-101-NR2	Rhetoric I	3				3	LEC	1/16/2024	5/16/2024	24
0162050	Markussen, Prairie	ENG-102-NR5	Rhetoric II		3		\$3,420.00	3	LEC	1/22/2024	5/16/2024	24
0162050	Markussen, Prairie	ENG-152-NR	Creative Writing II	3				3	LEC	1/16/2024	5/16/2024	6
0162050	Markussen, Prairie	ENG-211-H1	Introduction to Literature	3				3	LEC	1/16/2024	5/14/2024	6
				12	6		\$6,840.00					
0183993	Martino, Shannon	ART-120-1E	Art Appreciation	3				3	LEC	1/30/2024	5/16/2024	15
0183993	Martino, Shannon	ART-125-LC	Art History World Survey I:pr	3				3	LEC	1/16/2024	5/14/2024	10
0183993	Martino, Shannon	HUM-154-3G	Latin American Culture	3				3	LEC	3/11/2024	5/14/2024	21
0183993	Martino, Shannon	HUM-154-NR1	Latin American Culture	3				3	LEC	1/22/2024	5/15/2024	23
0183993	Martino, Shannon		Special Project - Learning Comm.	3						2/1/2024	5/16/2024	
				15								
0002467	Montgomery, Jered	HUM-150-3G	Humanities Through the Arts	3				3	LEC	1/17/2024	5/15/2024	33
0002467	Montgomery, Jered	MUS-100-32	Music Appreciation	3				3	LEC	1/17/2024	5/15/2024	8
0002467	Montgomery, Jered	MUS-100-NR	Music Appreciation	3				3	LEC	1/16/2024	5/16/2024	27
0002467	Montgomery, Jered	MUS-108-EC	World Music Survey		3		\$3,261.00	3	LEC	1/30/2024	5/16/2024	5
0002467	Montgomery, Jered	MUS-108-NR	World Music Survey	3				3	LEC	1/16/2024	5/16/2024	28
0002467	Montgomery, Jered	MUS-108-NR1	World Music Survey	3				3	LEC	1/16/2024	5/16/2024	32
				15	3		\$3,261.00					
0192112	Mulvey, Irene	NUR-105-EC1	Basic Nursing Assistant Training	5				7	LEC	1/16/2024	5/14/2024	13
0192112	Mulvey, Irene	NUR-105-EC2	Basic Nursing Assistant Training	5				7	LEC	1/16/2024	5/14/2024	13
0192112	Mulvey, Irene	NUR-105-H1	Basic Nursing Assistant Training	5				7	LEC	1/9/2024	5/16/2024	16
0192112	Mulvey, Irene		BNAT Chair			3	\$3,564.00		OVL	2/1/2024	5/16/2024	
0192112	Mulvey, Irene		Program Chair			2	\$2,376.00		OVL	2/1/2024	6/13/2024	
				15		5	\$5,940.00					
0000747	Paez, Elizabeth	MAT-097-CR2	Intermediate Algebra Support	3				3	LEC	1/16/2024	5/14/2024	6
0000747	Paez, Elizabeth	MAT-105-1C	College Algebra	4				4	LEC	1/16/2024	5/15/2024	16
0000747	Paez, Elizabeth	MAT-105-2D	College Algebra	4				4	LEC	1/16/2024	5/16/2024	14
0000747	Paez, Elizabeth	MAT-105-CR2	College Algebra	4				4	LEC	1/16/2024	5/16/2024	6
0000747	Paez, Elizabeth	MAT-110-1J	College Trig		3		\$3,564.00	3	LEC	1/17/2024	5/15/2024	18
				15	3		\$3,564.00					
0002913	Pearson, Dennis	BIO-152-1C	Anatomy & Physiology (therapie	4				5	LEC	1/17/2024	5/15/2024	19
0002913	Pearson, Dennis	BIO-204-1B	Anatomy & Physiology II	3				4	LEC	1/16/2024	5/16/2024	19
0002913	Pearson, Dennis	BIO-204-2F	Anatomy & Physiology II	3				4	LEC	1/16/2024	5/14/2024	21
0002913	Pearson, Dennis		BIO Lab Instructor	5	4.35		\$5,167.80		OVL	2/1/2024	6/13/2024	
0002913	Pearson, Dennis		Lab Prep		2		\$2,376.00		OVL	2/1/2024	6/13/2024	
				15	6.35		\$7,543.80					
0000820	Pencheva, Tsonka	ECE-115-H1	Family, School & Community	3				3	LEC	1/16/2024	5/14/2024	10
0000820	Pencheva, Tsonka	ECE-125-NR	The Exceptional Child	3				3	LEC	1/16/2024	5/16/2024	17
0000820	Pencheva, Tsonka	ECE-203-NR	Emerging Literacy in Children	3				3	LEC	1/16/2024	5/16/2024	11

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Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0000820	Pencheva, Tsonka	ECE-260-H1	ECE Internship	2				3	LAB	1/18/2024	5/16/2024	13
0000820	Pencheva, Tsonka	ECE-260-H1	ECE Internship	1				3	LEC	1/18/2024	5/16/2024	13
0000820	Pencheva, Tsonka		Program Chair	2					OVL	2/1/2024	6/13/2024	
0000820	Pencheva, Tsonka		Special Project	1		11.87	\$14,101.56		OVL	2/1/2024	6/13/2024	
				15		11.87	\$14,101.56					
0177526	Pierce, Tom	ENG-088-1C	Basic Composition	3				3	LEC	1/17/2024	5/15/2024	10
0177526	Pierce, Tom	ENG-088-3E	Basic Composition	3				3	LEC	1/22/2024	5/15/2024	14
0177526	Pierce, Tom	ENG-088-CR4	Basic Composition	3				3	LEC	1/16/2024	5/16/2024	10
0177526	Pierce, Tom	ENG-101-CR4	Rhetoric I	3				3	LEC	1/16/2024	5/14/2024	10
0177526	Pierce, Tom	ENG-101-NR1	Rhetoric I		3		\$3,723.00	3	LEC	1/16/2024	5/16/2024	25
0177526	Pierce, Tom	ENG-101-SA4	Rhetoric I	0				3	X-listed	1/16/2024	5/14/2024	15
0177526	Pierce, Tom	ENG-102-1B	Rhetoric II		3		\$3,723.00	3	LEC	1/16/2024	5/16/2024	23
				12	6		\$7,446.00					
0194866	Ploszaj, Randi	ENG-088-CR2	Basic Composition	3				3	LEC	1/17/2024	5/13/2024	8
0194866	Ploszaj, Randi	ENG-101-CR2	Rhetoric I	3				3	LEC	1/17/2024	5/15/2024	8
0194866	Ploszaj, Randi	ENG-101-SA2	Rhetoric I	0				3	X-listed	1/17/2024	5/15/2024	1
0194866	Ploszaj, Randi	ENG-102-LC	Rhetoric II	3				3	LEC	1/16/2024	5/16/2024	10
0194866	Ploszaj, Randi		Department Chair	3		1	\$1,140.00		OVL	2/1/2024	5/16/2024	
0194866	Ploszaj, Randi		Special Project - Learning Comm.		3		\$3,420.00		OVL	2/1/2024	5/16/2024	
				12	3	1	\$4,560.00					
0160605	Primm, Rebecca	ART-102-1F	3-D Fundamentals	6				3	LAB	1/16/2024	5/14/2024	17
0160605	Primm, Rebecca	ART-113-1C	Ceramics I	3				3	LAB	1/16/2024	5/16/2024	10
0160605	Primm, Rebecca	ART-130-1C	Introduction to Digital Art	6				3	LEC	1/17/2024	5/15/2024	9
0160605	Primm, Rebecca	ART-131-1F	Graphic Design I		6		\$7,128.00	3	LEC	1/17/2024	5/13/2024	5
0160605	Primm, Rebecca	ART-213-1C	Ceramics II	0				3	X-listed	1/16/2024	5/16/2024	6
0160605	Primm, Rebecca		Department Chair			4	\$4,752.00		OVL	2/1/2024	6/13/2024	
				15	6	4	\$11,880.00					
0195558	Pulaski, Andrew	LAW-101-EC	Intro to Law Enforcement	3				3	LEC	1/29/2024	5/15/2024	6
0195558	Pulaski, Andrew	LAW-105-11	Introduction to Corrections	3				3	LEC	1/18/2024	5/16/2024	15
0195558	Pulaski, Andrew	LAW-202-1F	Juvenile Delinquency	3				3	LEC	1/16/2024	5/14/2024	8
0195558	Pulaski, Andrew	LAW-204-1H	Criminal Law	3				3	LEC	1/16/2024	5/16/2024	8
0195558	Pulaski, Andrew	LAW-205-11	Criminal Law II	3				3	LEC	1/16/2024	5/14/2024	9
0195558	Pulaski, Andrew	LAW-207-11	Court Procedures and Evidence		3		\$3,723.00	3	LEC	1/17/2024	5/15/2024	8
0195558	Pulaski, Andrew		Department Chair			4	\$4,964.00		OVL	2/1/2024	5/16/2024	
				15	3	4	\$8,687.00					
0217584	Reasner, Jenna	ENG-088-2D	Basic Composition	3				3	LEC	1/17/2024	5/13/2024	11
0217584	Reasner, Jenna	ENG-101-1B	Rhetoric I	3				3	LEC	1/22/2024	5/13/2024	24
0217584	Reasner, Jenna	ENG-102-KF	Rhetoric II	3				3	LEC	1/17/2024	5/13/2024	24
				9								
0215046	Rierner, Nathan	SOC-100-1G	Intro to Sociology	3				3	LEC	1/16/2024	5/14/2024	25
0215046	Rierner, Nathan	SOC-100-32	Intro to Sociology	3				3	LEC	1/17/2024	5/15/2024	16
0215046	Rierner, Nathan	SOC-100-5E	Intro to Sociology	3				3	LEC	1/16/2024	5/14/2024	30
0215046	Rierner, Nathan	SOC-100-NR	Intro to Sociology	3				3	LEC	1/16/2024	5/16/2024	30
0215046	Rierner, Nathan	SOC-100-NR1	Intro to Sociology		3		\$3,261.00	3	LEC	1/29/2024	5/16/2024	27

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0215046	Rierner, Nathan	SOC-102-1C	Social Problems	3				3	LEC	1/16/2024	5/14/2024	10
				15	3		\$3,261.00					
0056628	Roman, Daniel	ART-103-1F	Drawing I	6				3	LAB	1/17/2024	5/15/2024	10
0056628	Roman, Daniel	ART-104-1F	Drawing II	0				3	X-listed	1/17/2024	5/15/2024	5
0056628	Roman, Daniel	ART-126-12	Art History World Survey II 1	3				3	LEC	1/22/2024	5/13/2024	16
0056628	Roman, Daniel	ART-203-1C	Figure Drawing I	6				3	LEC	1/17/2024	5/15/2024	18
				15								
0165693	Romero Yuste, Maria	HUM-154-22	Latin American Culture		3		\$3,723.00	3	LEC	1/22/2024	5/13/2024	26
0165693	Romero Yuste, Maria	HUM-154-NR	Latin American Culture	3				3	LEC	1/16/2024	5/16/2024	30
0165693	Romero Yuste, Maria	SPN-101-1E	Beginning Spanish I	4				4	LEC	1/16/2024	5/16/2024	6
0165693	Romero Yuste, Maria	SPN-102-1G	Beginning Spanish II	4				4	LEC	1/16/2024	5/14/2024	5
0165693	Romero Yuste, Maria	SPN-130-NR	Spanish for Heritage Speakers	4				4	LEC	1/16/2024	5/16/2024	10
				15	3		\$3,723.00					
0197705	Russo, Trisha	MAT-097-CR3	Intermediate Algebra Support	3				3	LEC	1/16/2024	5/16/2024	5
0197705	Russo, Trisha	MAT-102-NR	General Education Mathematics	4				4	LEC	1/16/2024	5/16/2024	29
0197705	Russo, Trisha	MAT-105-CR3	College Algebra	4				4	LEC	1/16/2024	5/14/2024	5
0197705	Russo, Trisha	MAT-202-NR	Calculus II	4	1		\$1,087.00	5	LEC	1/16/2024	5/16/2024	8
0197705	Russo, Trisha		Special Project - ILC			9	\$9,783.00		OVL	2/1/2024	5/16/2024	
				15	1	9	\$10,870.00					
0197693	Sanchez, Alejandro	MAT-097-CR1	Intermediate Algebra Support		3		\$3,261.00	3	LEC	1/16/2024	5/16/2024	15
0197693	Sanchez, Alejandro	MAT-102-3F	General Education Mathematics	4				4	LEC	1/16/2024	5/16/2024	13
0197693	Sanchez, Alejandro	MAT-105-CR1	College Algebra	4				4	LEC	1/16/2024	5/15/2024	15
0197693	Sanchez, Alejandro	MAT-110-NR1	College Trig	3				3	LEC	1/30/2024	5/16/2024	20
0197693	Sanchez, Alejandro	MAT-215-EC	Differ Equations		3		\$3,261.00	3	LEC	1/17/2024	5/13/2024	11
0197693	Sanchez, Alejandro	MAT-224-1J	Calculus for Business & Soc Sc	4				4	LEC	1/17/2024	5/15/2024	14
				15	6		\$6,522.00					
0000907	Sanchez, Luis	CAD-100-1C	Autocad Fundamentals	3				3	LAB	1/16/2024	5/14/2024	11
0000907	Sanchez, Luis	CAD-100-1C	Autocad Fundamentals	2				3	LEC	1/16/2024	5/14/2024	11
0000907	Sanchez, Luis	CAD-101-1E	Fundamentals of Drafting	3				3	LAB	1/16/2024	5/14/2024	5
0000907	Sanchez, Luis	CAD-101-1E	Fundamentals of Drafting	2				3	LEC	1/16/2024	5/14/2024	5
0000907	Sanchez, Luis	CAD-102-1G	Descriptive Geometry	3				3	LAB	1/16/2024	5/14/2024	6
0000907	Sanchez, Luis	CAD-102-1G	Descriptive Geometry	2				3	LEC	1/16/2024	5/14/2024	6
0000907	Sanchez, Luis	EGR-110-1G	Engineering Graphics I	0				3	X-listed	1/16/2024	5/14/2024	7
0000907	Sanchez, Luis	CAD-104-1L	Assembly Drawings		3		\$3,564.00	3	LAB	1/17/2024	5/13/2024	8
0000907	Sanchez, Luis	CAD-104-1L	Assembly Drawings		2		\$2,376.00	3	LEC	1/17/2024	5/13/2024	8
0000907	Sanchez, Luis		Program Chair			2	\$2,376.00		OVL	2/1/2024	6/13/2024	
				15	5	2	\$8,316.00					
0002668	Sedaie, Behrooz	ECO-101-1E	Principles of Economics I	3				3	LEC	1/17/2024	5/15/2024	13
0002668	Sedaie, Behrooz	ECO-101-2E	Principles of Economics I	3				3	LEC	1/17/2024	5/15/2024	14
0002668	Sedaie, Behrooz	ECO-101-3F	Principles of Economics I	3				3	LEC	1/17/2024	5/13/2024	9
0002668	Sedaie, Behrooz	ECO-101-42	Principles of Economics I	3				3	LEC	1/16/2024	5/14/2024	13
0002668	Sedaie, Behrooz	ECO-102-1C	Principles of Economics II	3				3	LEC	1/16/2024	5/14/2024	20
				15								
0000731	Seo, Kymberly	BIO-100-H1	Introducing Biology	3				3	LEC	1/16/2024	5/16/2024	16

2024 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0000731	Seo, Kymberly		BIO Lab Instructor	12	7.80		\$9,679.80		OVL	2/1/2024	6/13/2024	
0000731	Seo, Kymberly		Lab Prep		2		\$2,482.00		OVL	2/1/2024	6/13/2024	
				15	9.80		\$12,161.80					
0003089	Sleeth, Bradley	GEL-101-1B	Physical Geology	4				4	LAB	1/16/2024	5/14/2024	21
0003089	Sleeth, Bradley	GEL-101-1B	Physical Geology	2				4	LEC	1/16/2024	5/14/2024	21
0003089	Sleeth, Bradley	GEL-101-2H	Physical Geology	4				4	LAB	1/22/2024	5/13/2024	14
0003089	Sleeth, Bradley	GEL-101-2H	Physical Geology	2				4	LEC	1/22/2024	5/13/2024	14
0003089	Sleeth, Bradley	PHS-101-3F	Astronomy	3				3	LEC	1/16/2024	5/14/2024	26
0003089	Sleeth, Bradley	PHS-101-NR	Astronomy		3		\$3,420.00	3	LEC	1/16/2024	5/16/2024	28
0003089	Sleeth, Bradley	PHS-101-NR2	Astronomy		3		\$3,420.00	3	LEC	2/5/2024	5/16/2024	33
0003089	Sleeth, Bradley		Special Project - IGEN + Mentoring			5.39	\$6,144.60		OVL	2/1/2024	5/16/2024	
0003089	Sleeth, Bradley		Lab Prep		2		\$2,280.00		OVL	2/1/2024	5/16/2024	
				15	8	5.39	\$15,264.60					
0000939	Sonnier, Celeste	ENG-086-6D	Reading & Writing III	3				3	LEC	1/22/2024	5/13/2024	22
0000939	Sonnier, Celeste	ENG-088-CR6	Basic Composition	3				3	LEC	1/17/2024	5/15/2024	10
0000939	Sonnier, Celeste	ENG-101-CR6	Rhetoric I	3				3	LEC	1/17/2024	5/13/2024	10
0000939	Sonnier, Celeste	ENG-101-SA6	Rhetoric I	0				3	X-listed	1/17/2024	5/13/2024	7
0000939	Sonnier, Celeste	ENG-102-NR2	Rhetoric II	3				3	LEC	1/16/2024	5/16/2024	24
0000939	Sonnier, Celeste		Special Project			2	\$2,376.00		OVL	2/1/2024	6/13/2024	
				12		2	\$2,376.00					
0000943	Spaniol, Scott	MAT-105-NR	College Algebra	4				4	LEC	1/16/2024	5/16/2024	25
0000943	Spaniol, Scott	MAT-141-H1	Statistics	4				4	LEC	1/16/2024	5/14/2024	12
0000943	Spaniol, Scott	MAT-141-H2	Statistics	4				4	LEC	1/16/2024	5/16/2024	19
0000943	Spaniol, Scott	MAT-141-H3	Statistics	3	1		\$1,241.00	4	LEC	1/16/2024	5/14/2024	17
0000943	Spaniol, Scott	MAT-201-NR	Calculus I		5		\$6,205.00	5	LEC	1/16/2024	5/16/2024	29
0000943	Spaniol, Scott		Department Chair			4	\$4,964.00		OVL	2/1/2024	6/13/2024	
				15	6	4	\$12,410.00					
0160304	Stanukinas, Melissa	BIO-110-H1	Biology: a Cellular Approach	3				5	LAB	1/17/2024	5/15/2024	21
0160304	Stanukinas, Melissa	BIO-110-H1	Biology: a Cellular Approach	4				5	LEC	1/17/2024	5/15/2024	21
0160304	Stanukinas, Melissa	BIO-110-H2	Biology: a Cellular Approach	1	2		\$2,280.00	5	LAB	1/17/2024	5/15/2024	19
0160304	Stanukinas, Melissa	BIO-110-H2	Biology: a Cellular Approach	4				5	LEC	1/17/2024	5/15/2024	19
0160304	Stanukinas, Melissa	BIO-150-NR	Heredity & Society	3				3	LEC	1/16/2024	5/16/2024	16
0160304	Stanukinas, Melissa		Lab Prep		2		\$2,280.00		OVL	2/1/2024	6/13/2024	
				15	4		\$4,560.00					
0000761	Styer, Audrey	CPS-111-H1	Business Computer Systems	3				3	LAB	1/16/2024	5/14/2024	19
0000761	Styer, Audrey	CPS-111-H1	Business Computer Systems	2				3	LEC	1/16/2024	5/14/2024	19
0000761	Styer, Audrey	CPS-111-H2	Business Computer Systems	3				3	LAB	1/16/2024	5/14/2024	17
0000761	Styer, Audrey	CPS-111-H2	Business Computer Systems	2				3	LEC	1/16/2024	5/14/2024	17
0000761	Styer, Audrey	CPS-111-NR	Business Computer Systems	3				3	LAB	1/16/2024	5/16/2024	19
0000761	Styer, Audrey	CPS-111-NR	Business Computer Systems	2				3	LEC	1/16/2024	5/16/2024	19
0000761	Styer, Audrey	CPS-111-NR2	Business Computer Systems		3		\$3,723.00	3	LAB	3/25/2024	5/16/2024	41
0000761	Styer, Audrey	CPS-111-NR2	Business Computer Systems		2		\$2,482.00	3	LEC	3/25/2024	5/16/2024	41
0000761	Styer, Audrey		Special Project			5	\$6,205.00		OVL	2/1/2024	5/16/2024	
				15	5	5	\$12,410.00					

2024 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0000897	Sykora, Donald	ATM-122-1C	Automotive Air Conditioning			3	\$3,564.00	3	LAB	1/17/2024	5/15/2024	16
0000897	Sykora, Donald	ATM-122-1C	Automotive Air Conditioning	2				3	LEC	1/17/2024	5/15/2024	16
0000897	Sykora, Donald	ATM-206-1C	Steering and Suspension	3				3	LAB	1/16/2024	5/14/2024	16
0000897	Sykora, Donald	ATM-206-1C	Steering and Suspension	2				3	LEC	1/16/2024	5/14/2024	16
0000897	Sykora, Donald	ATM-220-1C	Automotive Service I	8				3	LAB	1/19/2024	5/10/2024	3
0000897	Sykora, Donald	ATM-221-1C	Automotive Service II	0				3	X-listed	1/19/2024	5/10/2024	7
0000897	Sykora, Donald	ATM-299-1G	Special Topics in Automotive		3		\$3,564.00	2	LEC	1/16/2024	5/14/2024	5
0000897	Sykora, Donald		Special Project			1	\$1,188.00		OVL	2/1/2024	6/13/2024	
0000897	Sykora, Donald		Program Chair			2	\$2,376.00		OVL	2/1/2024	6/13/2024	
				15	3	6	\$10,692.00					
0005802	Thompson, Juhelia	CSS-100-H1	College Study Seminar	3				3	LEC	1/17/2024	5/13/2024	10
0005802	Thompson, Juhelia	PSY-101-7G	Intro to Psychology	3				3	LEC	1/17/2024	5/15/2024	27
0005802	Thompson, Juhelia	PSY-101-9H	Intro to Psychology	3				3	LEC	1/17/2024	5/13/2024	19
0005802	Thompson, Juhelia	PSY-101-NR	Intro to Psychology	3				3	LEC	1/16/2024	5/16/2024	29
0005802	Thompson, Juhelia	PSY-101-NR1	Intro to Psychology	3				3	LEC	1/16/2024	5/16/2024	30
0005802	Thompson, Juhelia	PSY-101-NR2	Intro to Psychology		3		\$3,420.00	3	LEC	2/5/2024	5/16/2024	33
0005802	Thompson, Juhelia	PSY-215-NR	Life Span: Survey of Human Dev		3		\$3,420.00	3	LEC	1/16/2024	5/16/2024	33
				15	6		\$6,840.00					
0194864	Tomchek, Ryan	MAT-096-CR1	General Education Math Support	2				2	LEC	1/16/2024	5/16/2024	9
0194864	Tomchek, Ryan	MAT-102-CR1	General Education Mathematics	4				4	LEC	1/16/2024	5/15/2024	9
0194864	Tomchek, Ryan	MAT-110-NR	College Trig	3				3	LEC	1/16/2024	5/16/2024	30
0194864	Tomchek, Ryan	MAT-201-NR1	Calculus I	5				5	LEC	1/29/2024	5/16/2024	7
0194864	Tomchek, Ryan		Special Project AAPC Co-chair	1		1	\$1,140.00		OVL	2/1/2024	6/13/2024	
				15		1	\$1,140.00					
0000868	Walley, Cynthia	ATM-253-1G	Successful Career & Life Stra	0				2	X-listed	1/17/2024	5/15/2024	3
0000868	Walley, Cynthia	BUS-253-1G	Successful Career & Life Stra	2				2	LEC	1/17/2024	5/15/2024	4
0000868	Walley, Cynthia	CAD-253-1G	Successful Career & Life Stra	0				2	X-listed	1/17/2024	5/15/2024	2
0000868	Walley, Cynthia	CIS-253-1G	Successful Career & Life Stra	0				2	X-listed	1/17/2024	5/15/2024	4
0000868	Walley, Cynthia	ATM-253-2L	Successful Career & Life Stra	0				2	X-listed	1/22/2024	5/13/2024	1
0000868	Walley, Cynthia	BUS-253-2L	Successful Career & Life Stra	2				2	LEC	1/22/2024	5/13/2024	5
0000868	Walley, Cynthia	CIS-253-2L	Successful Career & Life Stra	0				2	X-listed	1/22/2024	5/13/2024	4
0000868	Walley, Cynthia	HVA-253-2L	Successful Career & Life Stra	0				2	X-listed	1/22/2024	5/13/2024	3
0000868	Walley, Cynthia	CIS-121-NR	Data Base Management	3				3	LAB	1/16/2024	5/16/2024	15
0000868	Walley, Cynthia	CIS-121-NR	Data Base Management	2				3	LEC	1/16/2024	5/16/2024	15
0000868	Walley, Cynthia	CPS-101-NR	Informational Technology	2				2	LEC	1/16/2024	5/16/2024	10
0000868	Walley, Cynthia	CPS-111-H3	Business Computer Systems		3		\$3,564.00	3	LAB	1/17/2024	5/13/2024	18
0000868	Walley, Cynthia	CPS-111-H3	Business Computer Systems	2				3	LEC	1/17/2024	5/13/2024	18
0000868	Walley, Cynthia	CPS-111-NR1	Business Computer Systems		3		\$3,564.00	3	LAB	1/16/2024	5/16/2024	20
0000868	Walley, Cynthia	CPS-111-NR1	Business Computer Systems	2				3	LEC	1/16/2024	5/16/2024	20
0000868	Walley, Cynthia		Program Chair			2	\$2,376.00		OVL	2/1/2024	5/16/2024	
				15	6	2	\$9,504.00					
0000736	Wood, Robert	PSY-101-2C	Intro to Psychology	3				3	LEC	1/16/2024	5/14/2024	30
0000736	Wood, Robert	PSY-101-3E	Intro to Psychology	3				3	LEC	1/16/2024	5/14/2024	32
0000736	Wood, Robert	PSY-101-5D	Intro to Psychology	3				3	LEC	1/17/2024	5/13/2024	32

2024 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Load	Overload Classes	Additional Overload	Assignment Paid Amount	Credits	Assignment Instructional Method	Start Date	End Date	Enrollment
0000736	Wood, Robert	PSY-202-1F	Abnormal Psychology	3				3	LEC	1/17/2024	5/13/2024	31
0000736	Wood, Robert	PSY-215-2H	Life Span: Survey of Human Dev	3				3	LEC	1/17/2024	5/13/2024	16
				15								
0200289	Young, Amanda	WEL-101-NR	Welding and Cutting Safety	1				1	LEC	1/16/2024	5/16/2024	7
0200289	Young, Amanda	WEL-102-H1	Introduction to Welding Proce	2				3	LAB	1/16/2024	5/14/2024	7
0200289	Young, Amanda	WEL-102-H1	Introduction to Welding Proce	2				3	LEC	1/16/2024	5/14/2024	7
0200289	Young, Amanda	WEL-111-11	Basic Arc Welding/Cutting I	2				3	LAB	1/16/2024	3/14/2024	8
0200289	Young, Amanda	WEL-111-11	Basic Arc Welding/Cutting I	2				3	LEC	1/16/2024	3/14/2024	8
0200289	Young, Amanda	WEL-121-1C	Advanced SMAW/Cutting I	2				3	LAB	1/17/2024	3/13/2024	12
0200289	Young, Amanda	WEL-121-1C	Advanced SMAW/Cutting I	1				3	LEC	1/17/2024	3/13/2024	12
0200289	Young, Amanda	WEL-122-1C	Advanced SMAW/Cutting II		2		\$2,280.00	3	LAB	3/25/2024	5/15/2024	11
0200289	Young, Amanda	WEL-122-1C	Advanced SMAW/Cutting II	1				3	LEC	3/25/2024	5/15/2024	11
0200289	Young, Amanda	WEL-215-NR	Visual Inspection	2					LEC	1/16/2024	5/16/2024	5
0200289	Young, Amanda		Program Chair			2	\$2,280.00		OVL	2/1/2024	5/16/2024	
				15	2	2	\$4,560.00					
0000813	Zukauskas, Karolis	CSS-100-1D	College Study Seminar	3				3	LEC	1/17/2024	5/13/2024	12
0000813	Zukauskas, Karolis	ENG-088-CR3	Basic Composition	3				3	LEC	1/16/2024	5/14/2024	10
0000813	Zukauskas, Karolis	ENG-101-CR3	Rhetoric I	3				3	LEC	1/16/2024	5/14/2024	10
0000813	Zukauskas, Karolis	ENG-101-SA3	Rhetoric I	0				3	X-listed	1/16/2024	5/14/2024	7
0000813	Zukauskas, Karolis	ENG-102-3C	Rhetoric II	3				3	LEC	1/16/2024	5/16/2024	21
0000813	Zukauskas, Karolis	ENG-102-NR1	Rhetoric II		3		\$3,723.00	3	LEC	1/16/2024	5/16/2024	22
0000813	Zukauskas, Karolis	HUM-153-NR	Survey of Film History		3		\$3,723.00	3	LEC	1/16/2024	5/16/2024	18
				12	6		\$7,446.00					
					Grand	Total	\$410,149.81					

MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION

PROPOSED ACTION: THE BOARD APPROVES THE INCREASE TO \$75,000 PURCHASE FUNDS FOR LICENSES AND EQUIPMENT FROM PARAGONMICRO FOR THE REMINDER OF FISCAL YEAR 2024 AS SUBMITTED.

RATIONALE:

[Required by Board Policy 5.2.2 and 105 ILCS 5/10-20.21)
Sec. 10-20.21. Contracts of the *Illinois Compiled Statutes*]

(vii) purchases and contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software, and services.

COST ANALYSIS:

N/A

ATTACHMENTS:

N/A

MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION

PROPOSED ACTION: THE BOARD APPROVES THE INCREASE TO \$75,000 PURCHASE FUNDS FOR LICENSES AND EQUIPMENT FROM NOBLETECH FOR THE REMINDER OF FISCAL YEAR 2024 AS SUBMITTED.

RATIONALE:

[Required by Board Policy 5.2.2 and 105 ILCS 5/10-20.21)
Sec. 10-20.21. Contracts of the *Illinois Compiled Statutes*]

(vii) purchases and contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software, and services.

COST ANALYSIS:

N/A

ATTACHMENTS:

N/A

PROPOSED ACTION: THAT THE BOARD APPROVE NATIONAL LEAGUE FOR NURSING IN THE AMOUNT OF \$ 1545.00 FOR INDIVIDUALS WHO GRADUATED BETWEEN SEPTEMBER 1, 2022 AND AUGUST 31, 2023.

RATIONALE: NLN membership helps faculty expand their professional knowledge, staying up to date on best practices, and applying evidence-based research and techniques to nursing education. [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:

\$ 1545.00

ATTACHMENT:

QUOTE ATTACHED



National League for
Nursing.pdf



Agency Membership Renewal Invoice

Morton College Department of Nursing

3801 South Central Avenue, Rm 331B Cicero, IL 60804 UNITED STATES

Invoice Date: 11/8/23
Invoice Number: 39143924

Agency ID: 391439
Dues Balance: \$1,545.00

Payment Due Upon Receipt

For single campus/site schools, annual membership dues are based on the total number of graduates from all nursing programs. For schools with multiple campuses/sites there is a flat membership fee plus an additional fee per campus/site. For all schools, please provide the total number of individuals who graduated between September 1, 2022 and August 31, 2023. Please remit payment according to the structure below.

Nursing Programs	Number of Graduates	Membership Fee Structure
<input type="radio"/> Practical Nursing		Single campus/site school
<input type="radio"/> Associate Degree	<u>62</u>	<input type="radio"/> 0-50 graduates \$1,260
<input type="radio"/> Diploma		<input checked="" type="radio"/> 51-100 graduates \$1,545
<input type="radio"/> Baccalaureate		<input type="radio"/> 101 or more graduates \$1,845
<input type="radio"/> RN to BSN		
<input type="radio"/> Master's		Schools with multiple campuses/sites
<input type="radio"/> Doctoral		<input type="radio"/> Main campus/site \$1,845
		<input type="radio"/> Additional campus(es)/site(s) \$390
Total Number of Graduates		

One or main campus/site \$

Membership Dues Balance \$ 1545.00

Total amount enclosed for period January-December 2024 \$ 1545.00

Payment Options

- ☐ Check enclosed, National League for Nursing, 2600 Virginia Ave., NW - 8th Floor, Washington, DC 20037
- ☐ Charge my credit card: ☐ American Express ☐ Discover ☐ Mastercard ☐ Visa

Card Number: | | | | | | | | | | | | | | | | | |

Exp Date: | | | | | (MM/YY)

Name as it appears on card: _____

Signature: _____

Did you remember to:

* include agency ID, 391439, on check * return a copy of this invoice with payment * keep a copy for your records

THANK YOU!

DATE: 2-5-24

PROPOSED ACTION: For the board to approve Com-Ed for Morton College's electricity delivery in the amount of \$100,000

RATIONALE: Electricity Delivery

COST ANALYSIS: \$100,000

ATTACHMENT:

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION:

That the Board approve changes to the commencement and diploma reorder fees structure, effective June 10th, 2024.

RATIONALE

Reduces the fee for the individual who wishes to have the diploma only or may be receiving multiple degrees or certificates in an academic year. Also keeps cost consistent for those graduates needing to order a duplicate or replacement diploma.

The fee slightly increases (\$1.30) for the first time in over a decade for those who wish to participate in commencement. It ends the practice of each graduate receiving duplicate diploma covers.

COST ANALYSIS:

**The proposal is: Diploma and diploma reorder fee \$11 (includes diploma and mailing).
Commencement participation fee \$39 (includes cap & gown, diploma mailing, diploma cover).
Students who decide at a later date to participate in commencement after paying the \$11 diploma fee will be charged an additional \$28 (includes cap & gown and diploma cover).**

Currently the participation fee is \$37.70 for cap & gown, diploma and diploma cover.

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

PROPOSED ACTION: To approve the Max Sports/McCook Athletic & Exposition Center rental facility for the athletic teams from November 2023 to April 2024, in the amount to not exceed \$45,000.

RATIONALE:

Facility rentals for the Morton College athletics teams such as baseball and softball.

COST ANALYSIS:

An estimated of \$150- \$200 per facility usage.

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

<u>PROPOSED ACTION:</u>	That the Board approve the agreement with KEES, a search firm for the recruitment and selection for the Vice President of Academics Affairs vacancy.
<u>RATIONALE</u>	KEES will provide its expertise to ensure a top leader is recruited, selected, and on-boarded for the VP of Academics Affairs position.
<u>COST ANALYSIS:</u>	Not to exceed \$60,800

Proposal for:

**Executive Search
Provost**

Presented To:



Submitted By:



December 12, 2023



December 12, 2023

Ms. Murneka Davis
Morton College
3801 S. Central Avenue,
Cicero, Illinois 60804

Dear Ms. Davis,

Thank you for the opportunity to present our executive search services for consideration regarding Morton College's search for a new Provost. During our conversation with you and Ms. Fuentes last week, and subsequent research, we learned about key facts and current needs of Morton College, some of the organizational factors that will likely impact the search, and areas where the KEES process can be most helpful.

KEES has strong experience not only in executive searches for leadership roles in Higher Education, but also specifically for Community Colleges. Our recent searches for both College of DuPage and Illinois Central College have built a strong local Higher Education candidate network and our national network is also robust, KEES having successfully filled Higher Education roles throughout the country. We pride ourselves on our personal touch with clients and are skilled at navigating the search process in a way that makes everyone feel comfortable and heard.

An integral component to our process is walking through transitional steps with the Search Committee, the President, Human Resources, and other key stakeholders in a way that helps clarify the path forward and alleviate any transitional anxiety. When a new President makes their first key hire, and especially if it is for a position as their "replacement", sensitivity and care needs to be taken to achieve success. If selected as your search partner, KEES would help Morton College find a new Provost that honors the past work of Dr. McLaughlin while he served as Provost, and also brings a new vision and energy to the future as you celebrate your Centennial anniversary. We are impressed that Morton College proactively has elected to work with a search firm partner to conduct an unbiased process.

Unlike many search firms, **our client partnerships do not end with the new hire's start date.** We remain your partner for the entire first year of the placed candidate's tenure. Our team will work with President McLaughlin and Human Resources to design an onboarding process that ensures the hire is not only successful, but also welcomed and embraced by the entire Morton College team.

We believe our background in leadership transition counsel, our past client partnerships with other Hispanic Serving Institutions, along with our 23+ years of executive search experience, makes us the perfect partner for Morton College. After perusing the proposal, please let us know if you have any questions. We are eager to continue the conversation and learn about next steps!

Warm regards,

A handwritten signature in black ink, appearing to read "Laura Weinman", with a stylized flourish at the end.

Laura Weinman
Vice President
lweinman@kees2success.com
847-401-7731

PROFESSIONAL FEE AND SUCCESS GUARANTEE

Professional Fee

Our professional search fee is 33% of the final first year cash compensation earned by the candidate, with a minimum search fee of \$40,000. Based on public data, we understand the target hiring salary/range to be +/- \$200,000. We will discuss and confirm this with the Search Committee in Phase 1 of the partnership.

Discounts can be discussed if MC would like to have a conversation about and/or agree to multiple searches over a period of time.

Expenses

There are no indirect costs. Expenses are billed as incurred, and generally fall into the three areas outlined below. Only direct expenses are charged.

1. General Expenses – materials production, postage, delivery, meals, DiSC tools, outsourced background check, etc.
2. Paid Advertising – MC will provide cost-approval.
3. Travel – dependent on the geographic scope of the search and desire for local, regional or national candidates. MC will provide cost-approval.

As a firm built on principles and philosophies based in nonprofit operations, KEES is highly cognizant we are working with your philanthropic income, grants and earned revenue, and we do our best to leverage any discounts, member-only prices, etc.

Success Guarantee

Should the successful candidate be terminated by MC for any professional reason within 13 months of the hire date or 12 months of the start date, whichever is less, KEES agrees to conduct the replacement search for the same position without an additional fee. As part of our Success Guarantee, we meet regularly with the President and the Provost that has been hired. These meetings are scheduled throughout the first 12 months (3rd, 6th, 9th, 12th) by phone, video, or in person after the placement begins work.



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

PROPOSED ACTION:

That the Board approve changes to the policy for release of transcripts or diplomas with student debt, effective March 1, 2024.

RATIONALE

In accordance with the Student Debt Assistance Act (110 ILCS 66/), the college will release an official transcript or diploma to a current or former student if the request is to: college, university, employer or prospective employer or one of the armed forces of the United States.

COST ANALYSIS:

The student will be required to pay the balance however the cost of the diploma reprint fee is \$10.00, an electronic transcript \$12.00, paper official transcript (mail) \$15.00 or paper official transcript (pickup) \$12.00 per copy.

Policy Release of Transcripts or Diplomas with Student Debt.

The Office of Admissions and Records/Registration is solely responsible for filling official transcript and diploma requests.

When the Office of Admissions and Records/Registration receives a diploma or a transcript request, the student's record will be reviewed for any transcript or diploma holds, whether financial or administrative. Typically, if a hold exists, the transcript or diploma will not be released, except if a student is requesting a transcript to be released to another college, university, employer or prospective employer or one of the armed forces of the United States.

However, if it is a financial hold, the student must contact the Cashiers Office and resolve the delinquency. For an administrative hold, the student may or may not be required to take action to the remove the hold. If the hold is removed, the transcript or diploma can be released and the student will be charged the transcript or diploma fee. If the hold is not removed, the request will be canceled and the student will not be charged for the transcript/diploma request or be issued a refund if the payment had already been processed.

PROPOSED ACTION: THAT THE BOARD APPROVE THE PARTNERSHIP AGREEMENT WITH DISTRICT 99 FOR OFFERING SUMMER PROGRAMMING TO YOUNG LEARNERS IN GRADES 4,5,6, 7 AND 8 AFFILIATED WITH THE DISTRICT.

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 create theatrical related summer programming for young learners.

COST ANALYSIS: No cost to the college. District 99 will provide funding for children in grades 4, 5 6,7and 8 affiliated with D99 interested in the ActUp Theatre Camp and related activities for up to \$20,000.

ATTACHMENT: MOU

PARTNERSHIP AGREEMENT

THIS PARTNERSHIP AGREEMENT ("Agreement") is made by and between Morton College and The Board of Education of Cicero School District No. 99 ("DISTRICT"). Collectively, the MC and the DISTRICT may be referred to herein as the "Parties" and each individually as a "Party". This Agreement is made with reference to the following facts:

- A. MC operates ActUp Theatre Camp which provides a safe, fun, and active environment on campus in which young actors ages 9 to 13 develop new skills, self-esteem, and friendships. ActUp programming focuses on building self-confidence, learning new skills, creating a sense of teamwork and cooperation by creating art, with their peers, in the form of theatrical expression.
- B. DISTRICT operates a public school district in Cicero, IL, which provides elementary education to local children.
- c. The Parties desire to collaborate to provide summer programming at the ActUp Theatre Camp for District students in grades 4, 5, 6, 7, and 8.

Accordingly, in consideration of the foregoing recitals, which recitals are incorporated herein as a material part of the Agreement, the Parties further agree as follows:

- 1. Responsibilities of MC.
 - a. Provide summer programming for District students enrolled in the ActUp Theatre Camp. ActUp Theatre Camp shall operate 9am-12pm, Monday through Thursday, from July 1 through July 26, 2024.
 - b. Hire instructors and aides for the program.
 - c. Provide space for programming.
 - d. Support the curriculum implementation with necessary supplies and activities.
- 2. Responsibilities of District.
 - a. Provide funding for District students enrolled in ActUp Theatre Camp up to 90 students. Cost of ActUp Camp is \$220/student.
- 3. Term. The Initial Term of this Agreement shall be from the Effective Date of this Agreement and terminate Aug 3, 2024 ("Initial Term"). The Effective Date of this Agreement shall be the last date this Agreement is executed by either Party.
- 4. Termination. Either party may terminate this Agreement due to lack of enrollment of DISTRICT students, defined as 30 students or less, into the ActUp Theatre Camp.
- 5. Compliance with Laws. The Parties shall comply at all times with all federal, state, and local laws, ordinances, statutes, rules, policies, and regulations applicable to the performance of this Agreement.
- 6. Mutual Indemnification. Both Parties to this Agreement shall agree to defend, indemnify, and hold harmless the other Party, its officers, agents, employees, and volunteers, from and against all loss, cost, and expense arising out of any liability or claim of liability, sustained or claimed to have been sustained, arising out of activities, or the performance or nonperformance of obligations under this Agreement, of the indemnifying Party, or

those of any of its officers, agents, employees, or volunteers, The provisions of this Article do not apply to any damage or losses caused solely by the negligence of the non-indemnifying party or any of its agents or employees.

7. Captions for Reference Only. The captions used herein are for convenience only and are not a part of this Agreement and do not in any way limit or amplify the terms and provisions here to
8. Governing Law and Jurisdiction. This Agreement has been negotiated and executed in the State of Illinois and shall be governed by and construed in accordance with the laws of the State of Illinois. Both Parties acknowledge and agree that the courts sitting in the State of Illinois, County of Cook, shall have jurisdiction of any action filed by either party in relation to this Agreement.
9. Severability. If any provision of this Agreement as applied to either Party orto any circumstance shall be adjudged by a court of competent jurisdiction to be void or unenforceable for any reason, the same shall in no way affect (to the maximum extent permissible by law) any other provision of this Agreement, the application of any such provision under circumstances different from those adjudicated by the court, or the validity or enforceability of the Agreement as a whole.
10. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute but one and the same instrument.
11. Entire Agreement. This Agreement constitutes the entire agreement between the Parties hereto pertaining to the subject matter hereof and the final, complete, and exclusive expression of the terms and conditions thereof. Each person executing this Agreement hereby represents and warrants that he or she has full authority to execute this document on behalf of the Parties to the Agreement

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, MC and DISTRICT have duly executed this Agreement as of the date indicated by:

CICERO SCHOOL DISTRICT NO. 99

By: 

Board President

Name: THOMAS M. TOMSCHIA

Date: 1/10/24

By: 

Secretary

PRO-TEM

Name: ALICE CARR

Date: 1/10/24

MORTON COLLEGE

By: _____

Title: _____

Name: _____

Date: _____

PROPOSED ACTION: THAT THE BOARD APPROVE THE PARTNERSHIP AGREEMENT WITH DISTRICT 99 FOR OFFERING SUMMER PROGRAMMING TO YOUNG LEARNERS AFFILIATED WITH THE DISTRICT.

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 continue providing STEM related summer programming for young learners.

COST ANALYSIS: No cost to the college. District 99 will provide funding for children affiliated with D99 enrolled in the STEAMers Camp - \$165 per student up to 65 students.

ATTACHMENT: MOU

PARTNERSHIP AGREEMENT

THIS PARTNERSHIP AGREEMENT ("Agreement") is made by and between Morton College and The Board of Education of Cicero School District No. 99 ("DISTRICT"). Collectively, the MC and the DISTRICT may be referred to herein as the "Parties" and each individually as a "Party". This Agreement is made with reference to the following facts:

- A. MC operates STEAMers Camp which provides a safe, fun, and active environment on campus in which young actors ages 6 to 13 develop new skills, self-esteem, and friendships. STEAM programming focuses on Science, Technology, Engineering, Arts, and Mathematics. STEAMers camp daily curriculum includes science activities, arts and crafts, Theater programing, and outdoor play.
- B. DISTRICT operates a public school district in Cicero, IL, which provides elementary education to local children.
- c. The Parties desire to collaborate to provide summer programming at the STEAMers Camp for District students in grades K-5 and 6, 7, and 8.

Accordingly, in consideration of the foregoing recitals, which recitals are incorporated herein as a material part of the Agreement, the Parties further agree as follows:

- 1. Responsibilities of MC.
 - a. Provide summer programming for District students enrolled In the STEAMers Camp.
 - b. STEAMERS Camp shall operate 8am-12pm, Monday through Thursday, from June 24 through July 18, 2024.
 - c. Hire instructors and aides for the program.
 - d. Provide space for programming.
 - e. Support the curriculum implementation with necessary supplies and activities.
- 2. Responsibilities of District.
 - a. Provide funding for District students enrolled in STEAMers Camp up to 65 students. Cost of STEAMers Camp is \$165/student.
- 3. Term. The Initial Term of this Agreement shall be from the Effective Date of this Agreement and terminate Aug 3, 2024 ("Initial Term"). The Effective Date of this Agreement shall be the last date this Agreement is executed by either Party.
- 4. Termination. Either party may terminate this Agreement due to lack of enrollment of DISTRICT students, defined as 30 students or less, into the STEAMers Camp.
- 5. Compliance with Laws. The Parties shall comply at all times with all federal, state, and local laws, ordinances, statutes, rules, policies, and regulations applicable to the performance of this Agreement.
- 6. Mutual Indemnification. Both Parties to this Agreement shall agree to defend, indemnify, and hold harmless the other Party, its officers, agents, employees, and volunteers, from and against all loss, cost, and expense arising out of any liability or claim of liability, sustained or claimed to have been sustained, arising out of activities, or the performance

or nonperformance of obligations under this Agreement, of the indemnifying Party, or those of any of its officers, agents, employees, or volunteers, The provisions of this Article do not apply to any damage or losses caused solely by the negligence of the non-indemnifying party or any of its agents or employees.

7. **Captions for Reference Only.** The captions used herein are for convenience only and are not a part of this Agreement and do not in any way limit or amplify the terms and provisions here to
8. **Governing Law and Jurisdiction.** This Agreement has been negotiated and executed in the State of Illinois and shall be governed by and construed in accordance with the laws of the State of Illinois. Both Parties acknowledge and agree that the courts sitting in the State of Illinois, County of Cook, shall have jurisdiction of any action filed by either party in relation to this Agreement.
9. **Severability.** If any provision of this Agreement as applied to either Party orto any circumstance shall be adjudged by a court of competent jurisdiction to be void or unenforceable for any reason, the same shall in no way affect (to the maximum extent permissible by law) any other provision of this Agreement, the application of any such provision under circumstances different from those adjudicated by the court, or the validity or enforceability of the Agreement as a whole.
10. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute but one and the same instrument.
11. **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties hereto pertaining to the subject matter hereof and the final, complete, and exclusive expression of the terms and conditions thereof. Each person executing this Agreement hereby represents and warrants that he or she has full authority to execute this document on behalf of both Parties to the Agreement.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, MC and DISTRICT have duly executed this Agreement as of the date indicated by:

CICERO SCHOOL DISTRICT NO. 99

By: 

Board President

Name: THOMAS M. TOLSHIN

Date: 1/10/24

By: 

Secretary PRO-TEM

Name: ALICE CONCH

Date: 1/10/24

MORTON COLLEGE

By: _____

Title: _____

Name: _____

Date: _____

PROPOSED ACTION:

THAT THE BOARD APPROVE THE CLINICAL AFFILIATION AGREEMENT WITH LURIE CHILDREN'S HOSPITAL FOR PARAMEDIC STUDENT CLINICALS.

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: NONE

ATTACHMENTS: SIGNED AGREEMENT AND RESOLUTION

MORTON COLLEGE AFFILIATION AGREEMENT

Ann & Robert H. Lurie Children's Hospital of Chicago
225 East Chicago Avenue
Chicago, Illinois 60611-2605

I. PARTIES AND PURPOSES

This Morton College Affiliation Agreement ("**Agreement**") is entered into this 1st day of December 2023, by and between Ann & Robert H. Lurie Children's Hospital of Chicago ("**Facility**"), and Morton College, ("**School**"). (For convenience, the Facility and School are sometimes hereinafter referred to individually as a "**Party**" and collectively as the "**Parties.**")

It is to the mutual interest and advantage of the Parties that the students of the Morton College Paramedic Program ("**Program**") be given the opportunity to supplement their academic preparation for the practice of their profession with clinical or research experience ("**Experience**") provided by the Facility. The Parties agree that by working together they will be contributing to the development of a highly qualified pool of paramedics. In consideration of the mutual undertakings and covenants, pursuant to the terms and conditions set forth herein, the Parties hereby agree as follows:

II. MUTUAL RIGHTS AND RESPONSIBILITIES

- A. The Facility will accept students selected by the School for the period of education and/or portions of professional work requiring clinical or research exposure and practice. The specific nature of the Experience shall be individually arranged by the School's Academic Coordinator of Clinical Education with the Facility's coordinator of Clinical Education within the philosophy and objectives of the School and Facility.
- B. The Parties agree that the Agreement shall apply to all School Programs listed in the attached **Exhibit A**. The listed Programs may be changed upon mutual written agreement of the Parties.
- C. The time periods for each Experience, and number of students assigned during any one Experience, will be mutually agreed upon by the Parties.
- D. It is understood and agreed that the Parties shall not discriminate in their employment, selection, training, or education of any person in violation of any state or federal law. The Facility will make reasonable accommodations in the Experience to assure accessibility to students with disabilities.
- E. This Agreement is not a third-party beneficiary contract, and confers no rights upon any student or employees of the Parties.

- F. It is understood that in the performance of the duties and obligations under this Agreement, that the School, its employees, students and agents are at all times acting as independent contractors and not employees of the Facility.
- G. Neither the School nor the Facility shall be required to give the other any monetary compensation in connection with its participation and involvement in this Agreement, except as otherwise specifically provided for in this Agreement.
- H. The School and the Facility each agree to procure and maintain during the term of this Agreement, the following insurance:
 - 1. General Liability insurance with limits of at least One Million (\$1,000,000) per occurrence and Three Million (\$3,000,000) aggregate;
 - 2. Workers' Compensation insurance in amounts not less than that required by statute;
 - 3. The School agrees to obtain and maintain in force and effect during the Term of this Agreement Professional Liability/Malpractice insurance with limits of at least One Million (\$1,000,000) per occurrence and Three Million (\$3,000,000) aggregate, insuring the School and its students who will be working under this Agreement against claims, demands, losses, costs, damages, and expenses of every kind and description (including death), or damage to persons or property arising out of or in connection with the Program and Experience at the Facility; and
 - 4. The Facility agrees to obtain and maintain in force and effect during the term of this Agreement Professional Liability/Malpractice insurance with limits of at least One Million (\$1,000,000) per occurrence and Three Million (\$3,000,000) aggregate, insuring the Facility and its employees who will be working under this Agreement against claims, demands, losses, costs, damages, and expenses of every kind and description (including death), or damage to persons or property arising out of or in connection with the Program and Experience at the Facility.

The School shall send a digital copy of their Certificate of Insurance evidencing this coverage to the Facility at Contracts@lurichildrens.org upon signing the Agreement.

Where workers' compensation or other obligation for payment of benefits may arise, this Agreement shall neither enlarge nor diminish such obligation.

Both Parties may be self-insured. In addition, both the School and the Facility agree that such insurance may not be revoked, reduced or changed in a material way without at least thirty (30) days' advance written notice to the other Party. Failure of the School and the Facility to obtain and maintain such coverage shall be grounds for immediate termination of this Agreement.

Each Party shall indemnify and hold harmless the other Party from and against any and all manner of claims, demands, causes of action, liabilities, damages, costs, and expenses (including costs and reasonable attorney's fees) arising from or incident to the performance of such Party's duties hereunder, except for negligent or willful acts or omissions of the other Party. Notwithstanding anything to the contrary, a Party's obligations with respect to responsibility for acts described in this article shall not apply to the extent that such application would nullify any existing insurance coverage of such Party. The indemnification provisions of this Section II.H. of the Agreement shall survive the cancellation, expiration or termination of this Agreement.

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.

III. SCHOOL RIGHTS AND RESPONSIBILITIES

- A. The School will provide to the Facility the name, health status report (including evidence of immunization and certification) in accordance with the Facility requirements, including, but not limited to, up to date status for communicable diseases and TB testing, and evidence of health care coverage of each student enrolled in the Program prior to the placement of a School student in the Facility. The School retains the right to revise any assignment prior to the student's entry into the Facility's Experience and at any time during the Experience.
- B. Where applicable, a criminal background check and a drug screen, as required by and acceptable to the Facility, are required of each placed student prior to participation in the Experience. It is the School's responsibility to ensure that the background check and drug screening have been completed and that students with unacceptable results will not participate at sites where students with such results are forbidden by Facility policy or by state or federal laws and/or regulations.
- C. The School, in collaboration with the Facility, will develop written educational objectives for each student as well providing appropriate supervision. These objectives will be discussed with the student and a copy of these objectives will be given to the student.

- D. The School reserves the right to withdraw a student from his/her assigned Experience at the Facility when in the School's sole judgment the Experience does not meet the needs of the student.
- E. The School shall appoint and designate in writing, an Academic Coordinator of Clinical Education who will be the liaison representative from the School to the Facility and provide appropriate supervision for the Program.
- F. The School maintains the right to have its representatives visit the Facility before and/or during the Experience, and review all records and policies of the Facility relating to the providing of Experience by the Facility under this Agreement at a time mutually agreed upon by both Parties.
- G. The School will provide evidence to the Facility that the Hepatitis B immunization has been recommended to every student participating in the Experience, and the School will provide training to its students in Blood Borne Pathogens, and the Universal Precautions as required by OSHA.
- H. The School shall notify each student participating in the Experience that s/he is responsible for:
 - 1. Following all administrative policies, regulations, standards, and practices of the Facility, as well as those of the School, including reporting to the Facility on time;
 - 2. Providing all necessary and appropriate uniforms required by the Facility;
 - 3. Providing his/her own transportation and living arrangement when not provided by the Facility;
 - 4. Providing additional information to the School and the Facility regarding specific educational needs of the student under the Americans with Disabilities Act;
 - 5. Signing the attached Confidentiality, Health Status and Liability Waiver prior to the start of the Experience; and
 - 6. Obtaining prior written approval of the Facility and the School before publishing any material relating to the practical learning and Experience, including de-identified documents and patient information.
- I. The provision of the educational content of the Program, apart from the clinical Experience covered by this Agreement, is solely the responsibility of the School.
- J. The School shall inform students participating in the Experience of the procedures for resolution of disputes over grades given in the Experience.
- K. The School agrees to abide by, and require that its faculty and students abide by,

all applicable state and federal laws, rules and regulations regarding patient privacy, including but not limited to, the Standards for Privacy of Identifiable Health Information as required under the Health Insurance Portability and Accountability Act (“**HIPAA**”). Students shall be required to comply with the Facility’s policies and procedures regarding the confidentiality of patient information and the use of all such information. The Parties will notify one another if there are known breaches of this confidentiality commitment. Further, the School shall require that students and faculty de-identify all documents created and/ or utilized for educational purposes outside of the Facility. This shall include, at a minimum, removal of patient name, date of birth, address, medical record number, insurance information, social security number and other personal information that could be used to identify a patient.

- L. As required by the Facility, and as applicable, the School represents that it is and, for the term of this Agreement, will be: (a) approved by the Illinois Board of Higher Education, or similar body for the state in which the School is located; and (b) accredited by an accrediting body that is recognized by Council for Higher Education Accreditation or the U.S. Department of Education. The School will provide the Facility with copies of all accreditations upon request. In the event accreditation is lost, suspended, or otherwise restricted, the School shall notify the Facility, in writing, within three (3) business days. The Facility may, at its sole discretion, suspend or terminate this Agreement if the School fails to maintain its accreditation.

IV. FACILITY RIGHTS AND RESPONSIBILITIES

- A. Subject to the ability of the Facility to accommodate the School’s request, which the Facility shall determine in its sole discretion, the Facility agrees to make the appropriate facilities available to the School in order to provide Experience to students. Such facilities shall include an environment conducive to the learning process of the students as intended by the terms of this Agreement and conforming to customary Facility procedures. It is recommended that a Facility staff member shall have one (1) year of post-graduate clinical practice prior to assuming the role of a clinical instructor in the Experience. The Facility reserves the right to determine which staff participate in the Experience.
- B. The Facility agrees to provide an orientation to the students of the School, which shall include, but not be limited to:
 - 1. Pertinent departmental policies and procedures including documentation requirements, any treatment protocols in use by the Facility, and education on HIPAA guidelines;
 - 2. Emergency and safety procedures used by the Facility;

3. Specific Facility program requirements for students during the Experience; and
 4. Tour of the Facility's physical plant.
- C. The Facility shall provide the student(s) and the School the Facility's administrative policies, standards and practices relevant to the Experience.
 - D. The Facility will provide conference rooms and space for private individual counseling of students.
 - E. In the event that a student is absent during the Experience in excess of three (3) consecutive days, the Facility shall either arrange for the student to make up the lost time or inform the School of its inability to make such arrangements. Except in emergencies, the Facility shall not grant leaves of absence from regular duties to students during their clinical placement in the Experience without prior approval from the School.
 - F. The Facility may refuse access to its clinical areas to School personnel or any student who do not meet the Facility's standards for safety, health, or ethical conduct. The School and the Facility shall resolve all problem situations in favor of the patient's welfare, and the Facility may restrict the student(s) involved to the role of observer and/or remove each student(s) from that patient situation until it can be resolved by the staff and the instructor.
 - G. Evaluation of the Experience will be accomplished jointly by the School and the Facility. Appropriate School and Facility staff will communicate on a regular basis for the purpose of reviewing and evaluating the current Experience offered to students.
 - H. The Facility shall designate in writing to the School the name and title(s) of the person(s) responsible for the Facility's Experience, and shall submit to the School the *curriculum vitae* of that person and of other professional staff participating in the Experience.
 - I. The Facility retains primary responsibility for patient care and treatment and for insuring that the services rendered by students under this Agreement are performed in a competent, efficient and satisfactory manner. At all times when the student is involved in direct patient care and treatment, the Facility shall provide supervision of each student by an appropriately trained member of the Facility's staff.
 - J. The Facility shall provide first aid and/or emergency care, at the student's expense, for illness or injuries to the student incurred while participating in the Experience. The Facility will notify the School as soon as possible in the event that a student becomes ill or is injured during the Experience, and will plan with the School any

proposed changes in the Experience.

- K. The Facility may immediately cancel the placement of any student whose performance is unsatisfactory, whose behavior the Facility deems to be a threat to the health or welfare of its patients, staff members, visitors, or operations, or whose health status is a detriment to the student's successful completion of the Experience, by providing written notice to the student prior to his/her next scheduled clinical day, and to the School's Academic Coordinator of Clinical Education, containing the reason(s) for the cancellation.

V. **TERMINATION**

- A. The term of this Agreement shall begin on December 1, 2023 and will terminate on November 30, 2028 ("**Term**"), unless earlier terminated under the terms of this Agreement. This Agreement may be terminated, at any time, by either Party upon written notice of such termination to the other Party at least sixty (60) calendar days prior to the desired termination date. In the event that this Agreement is not renewed for a subsequent term or is terminated during the Term, students who are participating in the Experience at the time of termination or expiration of this Agreement shall be allowed to complete such assignment under the terms and conditions set forth herein.
- B. Any individual Program listed in the Exhibit A may be removed from this Agreement, at any time, by either Party giving written notice of such removal to the other at least sixty (60) days prior to the desired termination date. In the event that a Program is being removed, students who are currently participating in the practical learning and clinical educational experiences associated with the Program at the time of removal shall be allowed to complete such assignment under the terms and conditions herein set forth.

VI. **ADDITIONAL TERMS**

- A. **Assignment of Agreement.** This Agreement may not be assigned without the prior written consent of the other Party, which will not be unreasonably withheld.
- B. **Captions for reference only.** The captions contained in this Agreement are for convenience of reference only and do not define, describe, or limit the scope or intent of this Agreement or any of its provisions.
- C. **Non-Discrimination.** The Parties hereto shall abide by the requirements of Executive Order 11246, 42 U.S.C. Section 2000d and the regulations thereto, as may be amended from time to time, the Illinois Human Rights Act, and the Rules and Regulations of the Illinois Department of Human Rights. There shall be no unlawful discrimination or treatment because of race, color, religion, sex, national origin, age, ancestry, military status, sexual orientation, physical or mental disability, order of protection status, marital status or other legally protected category in the placement/removal, employment, training,

or promotion of students or personnel engaged in the performance of this Agreement. The Facility shall make reasonable accommodations in its program to assure accessibility to students with disabilities.

- D. **After-enacted laws.** If, prior to the cancellation, termination or expiration of this Agreement, any federal, state or local authority or regulatory body including, but not limited to, the Centers for Medicare and Medicaid, Department of Health and Human Services, or the Internal Revenue Service, determines that this Agreement is illegal or jeopardizes either Party's tax exempt status or otherwise materially affects either Party's business, then the affected Party shall give the other Party such notice as is reasonable under the circumstances and shall make available a reasonable period within which to cure. If the Parties initiate no acceptable cure or remedy, then the affected Party may terminate this Agreement upon ten (10) calendar days' prior written notice to the other Party.
- E. **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.
- F. **Governing Law.** This Agreement is governed by, construed and enforced in accordance with the laws of the State of Illinois, without regard to the conflict of laws provisions thereof. The Parties agree that the federal and state courts situated in Cook County, Illinois shall have exclusive jurisdiction over any disputes regarding this Agreement and hereby waive any and all objections to such jurisdiction and venue.
- G. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.
- H. **Notice to Parties.** Any notice, demand or request required or permitted to be given under the provisions of this Agreement shall be in writing and shall be deemed to have been duly given under the earlier of: (a) the date actually received by the Party in question, by whatever means and however addressed; (b) the date of delivery, if delivered personally; (c) the date signed for if sent by an overnight delivery service; or (d) the date sent by facsimile or electronic mail (with confirmation of receipt to the following addresses, or to such other address as either Party may request, in the case of the School, by notifying the Facility, and in the case of the Facility, by notifying the School:

1. If to the Facility:

Ann & Robert H. Lurie Children's Hospital of Chicago
225 E. Chicago Ave., Box 47
Chicago, IL 60611

Attention: Barbara Keating

Email: bkeating@luriechildrens.org

Telephone: (312 22) 0081 - _____

2. With a Copy to:

Facility Legal Counsel at:
Ann & Robert H. Lurie Children's Hospital of Chicago
225 E. Chicago Ave., Box 261
Chicago, IL 60611
Attention: Legal Services
legalservices@luriechildrens.org

3. If to the School:

Morton College
3801 S. Central Avenue
Cicero, IL 60804
Attention: Dr. Keith McLaughlin, President
Facsimile: (____) _____

4. With a Copy to:

The School Legal Counsel at:
DelGaldo Law Group, LLC
1441 S. Harlem Ave.
Berwyn, IL 60402
Attention: School Counsel
Facsimile: (708) 222-7001

- I. **Agreement Binding on Parties, Successors and Assigns.** This Agreement shall be binding on and inure to the benefit of the Parties and their respective successors, permitted 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.
- J. **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
- K. **Force Majeure.** Either Party shall be excused from any delay or failure in performance hereunder caused by reason of any occurrence or contingency beyond its reasonable control, including but not limited to, acts of God, acts of war, fire, insurrection, labor disputes, riots, civil disorder, earthquakes, pandemics, or other acts of nature, curtailment of transportation services, or other emergency beyond such Party's reasonable control. The obligations and rights of the Party so excused shall be extended on a day-to-day basis for the time period equal to the period of such excusable interruption. In the event the interruption of a Party's performance hereunder continues for a period in excess of thirty (30) calendar days, the other Party shall have the right to terminate this Agreement upon ten (10) calendar days' prior written notice to the other Party.
- L. **Electronic Signatures.** Each Party authorizes the other Party to affix an ink, electronic, or digital signature to this Agreement and agrees to be bound by a document so executed. The Parties agree that the ESIGN Act and Uniform Electronic Transaction Act recognize digital signatures and each Party hereto agrees that if executed by digital signatures, this Agreement shall be legally binding and effective. The Parties acknowledge that any document generated by the Parties with respect to this Agreement, including the Agreement, may be imaged and stored electronically, and such imagined documents may be introduced as evidence in any proceedings as if such were original business records, and neither Party shall contest their admissibility as evidence in any legal proceedings regarding the Agreement.
- M. **Entire Agreement; Waiver.** This Agreement supersedes any and all other agreements, either oral or written, between the Parties hereto with respect to the subject matter hereof. No changes or modifications of this Agreement shall be valid unless the same are in writing and signed by the Parties. No waiver of any provisions of this Agreement shall be valid unless in writing and signed by the Parties.

VII. **LIABILITY**

It is understood and agreed that neither of the Parties to this Agreement shall be liable for any negligent or wrongful act chargeable to the other unless mutually agreed upon by both Parties, or imposed by a court of competent jurisdiction, and that this Agreement shall not be construed as seeking to either enlarge or diminish any obligation or duty owed by one Party against the other or against third Parties.

- VIII. The Facility has implemented a Student Clinical Placement Program to administer and manage student placement at the Facility during the Experience. The Facility's Student Clinical Placement Program is myClinicalExchange. The School hereby acknowledges students whom participate in Facility's clinical program shall be required to register in myClinicalExhcange. Students shall be required to complete the clinical placement requirements, including but not limited to, the Facility's onboarding documentation and the submission of student's immunization records. Each student shall be responsible for payment of the myClinicalExchange's then current annual registration fee, prior to participation in Facility's Experience. To register in myClinicalExchange visit:

<https://register.myclinicaexchange.com/StudentRegistration.aspx>

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed in their respective corporate names by duly authorized officers, all on the day and year first set forth above.

Attested by our signatures:

Morton College

By: _____

Name: Dr. Keith McLaughlin

Title: President

Date: _____

**Ann & Robert H. Lurie
Children's Hospital of Chicago**

By:  _____
DocuSigned by:
1F71FF908E324F5...

Name: Barbara Keating

Title: Director of Clinical Learning & Innovation

Date: 1/12/2024

REVIEWED

By Lurie Children's Legal Services at 3:56 pm, Jan 12, 2024

STUDENT/TRAINEE/OBSERVER
CONFIDENTIALITY, HEALTH STATUS AND LIABILITY WAIVER

I agree that in the course of my role as a student, trainee or observer (collectively referred to as “**Student**”) at Ann & Robert H. Lurie Children’s Hospital of Chicago, or any of its affiliates (collectively referred to as “**Lurie Children’s**”), I will comply with Lurie Children’s policies and requirements for the duration of my experience (the “**Student Program**”), as described in this Confidentiality, Health Status and Liability Waiver (the “**Agreement**”). I understand and agree:

1. To maintain the confidentiality of information I may receive, or otherwise have indirect or direct access to, during the Student Program, and to not disclose this information after the conclusion of my Student Program. This information includes, but is not limited to, information related to:
 - Patients and their families, including Protected Health Information (**PHI**) as defined by Health Insurance Portability & Accountability Act (**HIPAA**),
 - Employee and physician information, and
 - Lurie Children’s operations, such as financial and statistical records, strategic plans, internal communications, vendor information or any other non-public information.

I understand that violation of patient privacy/confidentiality will result in my dismissal from the Student Program, and may lead to civil and criminal penalties under HIPAA and potentially other legal action.

2. To complete any requested orientation process, including reviewing Lurie Children’s Code of Conduct and other policies, and to attend any requested additional training.
3. To uphold the philosophy, standards, and policies of Lurie Children’s and to report for my Student Program fit for duty, which means able to perform Student Program duties in a safe, appropriate, effective manner and conduct myself with decorum towards other Students, and Lurie Children’s employees, staff, patients, and visitors.
4. To notify the supervisor of my Student Program of any conditions or circumstances that could potentially interfere with my ability to participate in or complete the Student Program, and I specifically agree that if I have an active infection or signs or symptoms of a cold or other respiratory infection), fever, rash, nausea, vomiting or diarrhea, or I live with someone who does, I will not participate in my Student Program, and will consult with my supervisor prior to returning.
5. That any services I may provide to Lurie Children’s in the course of this Student Program are for educational, learning or informational purposes only (including to enhance the knowledge of a current health care professional), and with no expectation or contemplation of any compensation, wages or future employment. I am participating in this Student Program for my own personal/educational benefit.
6. To never to give medical assistance and/or advice to any patient or his/her family. I fully understand that this is the responsibility of the professional medical and nursing staff.
7. To provide required health information and submit to appropriate health tests and immunizations that may be necessary to fulfill the minimum health requirements to be a Student. This documentation may include, but is

not limited to, proof of immunity to Measles/Mumps/Rubella/Varicella, Tdap, Tuberculosis screening, and documentation of seasonal influenza vaccination and all recommended doses of an FDA approved (including Emergency Use Authorization) COVID-19 vaccine.

8. To make my best effort to fulfill my commitment to Lurie Children's by completing all assignments and following all instructions provided by Student Program supervisor, following the dress code guidelines of the department where I am placed and grooming myself appropriately, being punctual and conscientious, and endeavoring to deliver my Student Program services in a professional manner.
9. That I will wear the identification badge issued to me by Lurie Children's at all times I am involved in the Student Program. I understand that this identification badge is the property of Lurie Children's which must be returned when the Student Program is concluded or terminated.
10. That, within the clinical environment at Lurie's Children's, there are inherent risks that are not associated with any fault of Lurie Children's. Examples of these risks are, including but not limited to, the presence of contagious diseases and the utilization of sharp medical instruments. I further acknowledge that, as a trainee assigned to Lurie Children's for a clinical education experience, I am responsible to know my own capabilities and limitations, to take proper care of myself, and to make sure that I know and apply the safe and proper procedures before participating in any particular activity. I, for myself and for my heirs, executors, administrators and assigns, agree to hold Lurie Children's, and any of its employees, volunteers, agents or officers harmless in the event of any incident, injury or illness, or any other claim or cause of action of whatever nature that I or my heirs, executors, administrators or assigns ever may have against any of them arising out of my Student Program, and waive any and all such claims and causes of action.
11. That if I need to have emergency medical care, Lurie Children's is not responsible for costs involved, follow-up care, or hospitalization. I understand that I am not entitled to worker's compensation benefits in the event of an incident, injury, or illness that may arise during or as a result of my participation in this Student Program.
12. That Lurie Children's may take immediate corrective action if I violate the requirements of this Agreement or if my behavior and/or performance adversely affect the best interests of the facility, its patients or employees. This may include, but not limited to, my removal from the facility and the termination of my Student Program.

I hereby confirm:

- a. I am at least 16 years of age or older; or
- b. If under 18 years of age, I have obtained parental consent set forth in a separate consent document.

Please select one of the choices below:

- ☐ **1) I am a student affiliated with an academic institution that has a formal academic program relationship with Lurie Children's - or - I am a student obtaining educational credit or experience that is a component of the curriculum for my academic program:**

Last Name, First Name (Student)

Academic Institution

Academic Program Name

Name & Title of Academic Institution's Representative

Name of Lurie Children's Administrative Liaison / Department Contact

- ☐ **2) I am a trainee, observer or student voluntarily donating my services at Lurie Children's for my own personal and educational benefit:**

Last Name, First Name (Trainee/Observer)

I have read the foregoing agreement before signing below. I fully understand the contents of this Agreement and voluntarily sign it, and I attest to the information I have provided.

Signature of Student

Date

Ann & Robert H. Lurie Children's Hospital of Chicago is an equal opportunity educator

Exhibit A

School Programs that are covered by this Agreement are listed below:

- Paramedic Program

**RESOLUTION ADOPTING AFFILIATION AGREEMENT
BETWEEN
MORTON COLLEGE, COMMUNITY COLLEGE DISTRICT 527
AND
ANN & ROBERT H. LURIE CHILDREN’S HOSPITAL OF CHICAGO**

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

WHEREAS, Section 10 of Article VII 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 individually to be exercised and enjoyed jointly with any other public agency in the State of Illinois; and

WHEREAS, Ann & Robert H. Lurie Children’s Hospital of Chicago, a pediatric hospital (the “**Facility**”), may be a unit of local government and public agency of the State of Illinois; and

WHEREAS, the educational program at Morton for Paramedics (“**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, Morton desires to enter into an Affiliation Agreement with the Facility to allow its students in the Program to do required clinical work (*i.e.* internship/s) with the Facility, and said Affiliation Agreement is attached hereto as **Exhibit A** and hereinafter referred to as the “**Agreement**”; and

WHEREAS, the Facility desires to enter into the Agreement with Morton to allow Morton students to do clinical work with the Facility; and

WHEREAS, based on the foregoing, the Board of Trustees of the Community College District No. 527 (the “**Board**”) has determined that it is in the best interest of Morton to enter into this Agreement with the Agency to allow the students to do the required clinical work with the Agency.

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

1. The form, terms and provisions of this Agreement attached hereto as **Exhibit A** are hereby approved in substantially the same form as provided therein, with such insertions, omissions and changes as shall be approved by the Board Chair, Morton President or Attorney executing the same, the execution of such document being conclusive evidence of such approval;

and the Morton Board Chair and Morton President are hereby authorized and directed to execute and the Morton Board Secretary is hereby authorized and directed to attest and countersign the Agreement and any and all such documents as may be necessary to carry out and effectuate the purpose of this Resolution.

2. The officers, employees and agents of Morton are hereby authorized and directed to take any and all action necessary or reasonably required by the parties to the Agreement to carry out, give effect to and consummate the transactions contemplated thereby and to take all action necessary in conformity therewith.

3. Unless this Resolution is repealed by a majority vote of the Board, the Morton President is authorized and directed to renew the Agreement on substantially the same terms upon the expiration of the Agreement, or terminate the Agreement, whichever is in the best interest of Morton.

4. This Resolution shall be in full force and effect upon passage and approval.

Passed by a vote of ____ ayes and ____ nays at a Regular Meeting of the Board of Trustees held this 28th day of February 2024

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

Attest:

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

PROPOSED ACTION:

THAT THE BOARD APPROVE A RESOLUTION APPROVING AND ADOPTING A MASTER EDUCATIONAL AFFILIATION AGREEMENT BETWEEN MORTON COMMUNITY COLLEGE DISTRICT 527 AND ALEXIAN BROTHERS HEALTH SYSTEM.

RATIONALE:

CAPTE and the State of Illinois require all PTA students to complete a certain amount of clinical education hours. In order to 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:

AFFILIATION AGREEMENT
RESOLUTION

PROPOSED ACTION:

THAT THE BOARD APPROVE A RESOLUTION APPROVING AND ADOPTING A MASTER EDUCATIONAL AFFILIATION AGREEMENT BETWEEN MORTON COMMUNITY COLLEGE DISTRICT 527 AND ALEXIAN BROTHERS HEALTH SYSTEM PROGRAM ADDENDUM.

RATIONALE:

CAPTE and the State of Illinois require all PTA students to complete a certain amount of clinical education hours. In order to 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:

AFFILIATION AGREEMENT
RESOLUTION

ALEXIAN BROTHERS HEALTH SYSTEM

EDUCATION AFFILIATION AGREEMENT

This **EDUCATION AFFILIATION AGREEMENT** (“**Agreement**”) dated March 1, 2024 is entered into by and between Morton College (“**School**”), and Alexian Brothers Health System (“**ABHS**”), an Illinois not-for-profit corporation, on behalf of itself and its affiliated entities that operate the facilities listed in **Exhibit A**, which is attached hereto and incorporated herein (each an “**ABHS Facility**” and collectively the “**ABHS Facilities**”). ABHS and School each referred to as a “**Party**” and collectively the “**Parties**”. This Agreement shall be effective as of the last signature date below (“**Effective Date**”).

PURPOSE OF AGREEMENT

WHEREAS, School desires to offer practical educational experiences for its Students (as defined below); and

WHEREAS, ABHS recognizes the need for and desires to allow School’s Students an opportunity to use the ABHS Facility sites listed in **Exhibit A** for the purpose of providing practical learning and clinical experiences; and

WHEREAS, ABHS desires to join the School in the development and implementation of a clinical learning experience for the Students on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the above, and the terms and conditions set forth herein, the Parties agree as follows:

ARTICLE 1 SCOPE

1.1 This Agreement establishes and defines a cooperative relationship between ABHS and School for purposes of coordinating practical learning and clinical experiences (each a “**Program**”) for the education and training of School’s Students. “**Student(s)**” shall mean individuals enrolled in educational training programs with School including, but not limited to, nursing, pharmacy, physician assistant, physical therapy, occupation therapy and speech-language pathology, as assigned from the School to ABHS. It being understood that a Student may also be an employee of an ABHS Facility. The number of Students in the Program shall be mutually agreed upon in writing by the School and the ABHS Facility prior to commencement of the Program.

1.2 Each Program shall be further described in the Program Addendum, the form of which is attached hereto as **Exhibit B**. The Parties may enter into any number of Program Addendum under this Agreement, which are specifically incorporated herein by reference. Each Program Addendum sets forth the terms and conditions specific to the particular Program and identifies the applicable ABHS Facility.

1.3 Each Program Addendum will be reviewed and approved in writing by an authorized representative of the ABHS Facility and the School.

ARTICLE 2 SCHOOL RESPONSIBILITIES

2.1 Program Compliance. School will assume responsibility for providing continuing compliance with the educational standards established by the School and for establishing and maintaining an ongoing communication with the learning experience supervisor of the ABHS Facility regarding issues pertinent to the Program. Such communication will include a description of the curriculum, relevant course outlines, policies, faculty and material changes to this information.

2.2 Student Qualifications. School will assign to the Program only those Students who satisfactorily completed the prerequisite portion of the School's curriculum.

2.3 Health Requirements. School will advise all Students participating in a Program pursuant to this Agreement that they must meet all health requirements and immunization requirements of the ABHS Facility which may include, but are not limited to, the requirements set forth in **Exhibit C** which may be updated from time to time. School will, or will cause each Student to, furnish to the ABHS Facility verification of the Student's compliance with such health requirements prior to each Student's participation in a Program at an ABHS Facility. Students who fail to satisfy such requirements will not be permitted to participate in a Program at the ABHS Facility.

2.4 Criminal Background Checks, Sanctions and Drug Screen Compliance. A criminal background check, sanctions check (as described below) and drug screen, acceptable to the ABHS Facility, are required of each Student immediately prior to commencement in a Program. School will, or will require its Students to, provide evidence to ABHS that each Student has met ABHS Facility's background and drug screening requirements. It is the School's responsibility to ensure that the background check and drug screening have been completed and that Students with a disqualifying conviction, as reasonably determined by the ABHS Facility, do not participate in a Program. School and Student will have an ongoing duty to immediately inform the ABHS Facility of any subsequent criminal convictions.

Completion and passing of the following sanctions check are required of each Student immediately prior to participation in a Program at an ABHS Facility:

- OIG (Office of Inspector General) Exclusion Database: <http://exclusions.oig.hhs.gov>
- GSA (Government Services Administration Exclusion Database: <http://www.sam.gov> (this includes: central contractor registry (CCR), Federal Agency Registration (FedReg), online representations and certifications application and Excluded Parties List System (EPLS)
- State of Illinois: <http://www.state.il.us/AGENCY/OIG>

2.5 Student Assignments. School will notify the ABHS Facility's learning experience supervisor at a mutually agreed upon amount of time in advance of: (i) its planned schedule of Student assignments, including the name of the Student assigned; (ii) level of academic preparation of each Student; and (iii) the length and dates of the learning experience.

2.6 Performance Evaluation. School will supply the ABHS Facility's learning experience supervisor with appropriate forms to be used in evaluating the performance of the assigned Student.

2.7 Ethical and Religious Directives. The Parties acknowledge that the operations of certain ABHS Facilities are in accordance with the Ethical and Religious Directives for Catholic

Health Care Services, as promulgated by the United States Conference of Catholic Bishops, Washington, D.C., of the Roman Catholic Church or its successor, as amended from time to time, and as interpreted by the applicable Diocesan Bishop, (“Directives”).

The Directives are located at <https://www.usccb.org/about/doctrine/ethical-and-religious-directives/upload/ethical-religious-directives-catholic-health-service-sixth-edition-2016-06.pdf>

School will advise the Students that while participating in a Program at any ABHS Facility subject to the Directives the Students must, at all times, abide by such Directives.

ARTICLE 3

ABHS FACILITY RESPONSIBILITIES

3.1 Learning Experience Supervisor. ABHS Facility will designate a learning experience supervisor who will be responsible for overseeing the Students’ learning experience at the ABHS Facility. The staff member so designated will meet the criteria established by the School for supervising Students in his/her work schedule.

3.2 Space and Equipment. ABHS Facility will provide the physical facilities and equipment reasonably necessary to conduct the Program. Students of School will agree not to use any ABHS Facility areas for any purpose other than for participation in the Program.

3.3 Student Volume. Upon request of the School for placement of a Student, each ABHS Facility will determine the number of Students that it can accommodate during a given period of time, if any, and communicate such determination to School. An ABHS Facility is not obligated to accept Students under this Agreement. Notwithstanding anything in this Agreement to the contrary, an ABHS Facility will have the right to temporarily or permanently suspend the Program as it relates to the specific ABHS Facility, if necessary, in its sole discretion to address mass casualty, emergency conditions, increased patient census, or to facilitate the operations of the ABHS Facility.

3.4 Notification of Changes. ABHS Facility will advise the School of any changes in its ABHS Facility Policies (as defined below), personnel or operation which may affect the learning experience.

3.5 Provision of Rules and Regulations. ABHS Facility will provide the assigned Student with a copy of the applicable ABHS Facility Policies (as defined below) with which the Student must comply.

3.6 Student Evaluations. ABHS Facility will evaluate the performance of the assigned Student on an agreed upon basis using evaluation forms supplied by the School.

3.7 Student Removal. In its sole discretion and without prior notification to School, the ABHS Facility may immediately remove any Student participating in the learning experience from the ABHS Facility’s premises for behavior that the ABHS Facility deems to be an immediate threat to the health or welfare of its patients, staff members, visitors, or operations or a significant violation of the ABHS Facility Policies (as defined below). In such event, the ABHS Facility will notify the School in writing of its actions and the reasons for its actions as soon as practicable. If the ABHS Facility desires to remove a Student for any other reason, it will notify the School in

writing of the reason for the removal and will consult with the School before such removal. School will remove such Student from the Program at the ABHS Facility upon the ABHS Facility's request.

3.8 Patient Care and Welfare. While at the ABHS Facility, Students are not to replace the ABHS Facility staff and are not to render services except as identified for educational value and delineated in the jointly planned educational experiences. Any such direct contact between a Student and a patient will be under the proximate supervision of a member of the staff of the ABHS Facility. ABHS Facility will at all times maintain responsibility for patient care and welfare.

3.9 Medical Records. All medical records of patients treated or observed by Students of School will remain at all times the sole property of the ABHS Facility and may not be copied or removed from the ABHS Facility by Students or School faculty without the express written consent of the ABHS Facility. At all times during the Term of this Agreement and thereafter, Students and School will protect from unauthorized disclosure all information, records, and data pertaining to ABHS Facility, its patients, staff, facilities and corporate affiliates.

3.10 Student Injury or Illness. In the event of an onset of illness or injury of a Student while participating in a Program at an ABHS Facility, emergency care will be provided to the Student according to the ABHS Facility Policies (as defined below) and at the Student's expense (or that of an applicable third-party payor). Student may be required to provide a release from his/her health care provider to return to the Program at the ABHS Facility.

ARTICLE 4

MUTUAL RESPONSIBILITIES

4.1 Educational Objectives. School and the ABHS Facility will mutually establish the educational objectives for the learning experience, devise methods for implementation and periodically evaluate to determine the effectiveness of the learning experience.

4.2 Non-Discrimination. Neither Party will discriminate against any Student covered by this Agreement, on the basis of race, color, sex, sexual orientation, creed, age, national origin, disability or other characteristic protected under applicable state, federal or local statutes, ordinances and rules and regulations.

4.3 Recordkeeping. Each Party's respective recordkeeping practices will conform to all applicable federal, state and local statutes, ordinances and rules and regulations. Upon reasonable request, a Party will provide the other with any information or certificates that may be required to prove compliance with applicable statutes, ordinances and rules and regulations or for licensure, accreditation and quality assurance purposes.

ARTICLE 5

COMPLIANCE

5.1 Regulatory Oversight. School will advise the assigned Student and School faculty of the responsibility for complying with all applicable federal, state and local laws and regulations and the standards of all applicable accreditation organizations, such as The Joint Commission ("Accrediting Organization").

5.2 ABHS Facility Policies. School will advise the assigned Student and School faculty of the responsibility for complying with all applicable policies, procedures, rules and standard of ABHS Facility and the ABHS Facility Medical Staff, all as amended from time to time by ABHS Facility and/or the Medical Staff (collectively, “**ABHS Facility Policies**”). School will notify each Student and School faculty prior to the Student entering the Program that he/she must follow all ABHS Facility Policies.

5.3 Government Health Care Program Participation. Each Party represents and warrants that neither it, nor any employee, Student, faculty or agent thereof who is providing services or participating in a Program pursuant to this Agreement (i) is a sanctioned person under any federal or state program or law; (ii) has been listed on the Cumulative Sanctions List of the Office of Inspector General for the United States Department of Health and Human Services for currently sanctioned or excluded individuals or entities; (iii) has been listed in the General Services Administration’s list of Parties Excluded from Federal Healthcare Programs; or (iv) has been convicted of a criminal offense related to healthcare. If a Party fails to comply with the terms of this Section, the other Party will have the right to immediately terminate this Agreement without penalty.

5.4 No Referrals Requirements. The Parties agree that nothing contained in this Agreement will require either Party to refer or admit patients to, or order or make arrangements for the ordering of, any goods or services from the other Party to this Agreement. Notwithstanding any unanticipated effect of any provision of this Agreement, no Party will knowingly or intentionally conduct its behavior in such a manner as to violate the prohibitions against fraud and abuse in connection with the Medicare and Medicaid programs.

5.5 Compliance Program. School will advise the assigned Student and School faculty of the responsibility for discharging his or her duties under this Agreement in accordance with the standards and requirements of the ABHS Standards of Conduct, as it may be amended from time to time, information about which will be made available to School.

ARTICLE 6 **CONFIDENTIALITY**

6.1 Confidentiality. Each Party and their respective agents, employees, faculty, Students and representatives will protect from unauthorized disclosure all information, records and data pertaining to the ABHS Facility patients, the operations, facilities and staff of both School and ABHS Facility.

6.2 Patient Confidentiality. School will and will cause the Students and faculty to protect the confidentiality of all patient information (including, but not limited to, medical records, electronic data, radiology films, laboratory blocks, slides and billing information), in accordance with all ABHS Facility Policies on the release of such information and all applicable state and federal laws, rules and regulations protecting the confidentiality, privacy and/or security of such information, including the Health Insurance Portability and Accountability Act of 1996 and regulations promulgated pursuant thereto, as amended.

6.3 FERPA Compliance. ABHS understands and agrees that information embodied in Student education records is protected from disclosure pursuant to the Federal Family Education

and Privacy Rights Act (FERPA), 20 U.S.C. § 1232 (g) and agrees to abide by its provisions, including not releasing any such records.

6.4 Survival. This Article 6 will survive expiration or termination of this Agreement.

ARTICLE 7 **INSURANCE**

7.1 General and Professional Liability Insurance. School will, at its own cost and expense, obtain and maintain in force during the Term of this Agreement commercial insurance or a program of self-insurance which shall include general and professional liability insurance for itself, its Students and employees with limits of at least One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) annual aggregate. If possible, ABHS shall be named as an additional insured. In the event this insurance is claims-made School represents and warrants that it will purchase appropriate tail coverage for claims, demands, or actions reported in future years for acts or omissions during the Term of this Agreement. Insurance coverage must be underwritten by a commercial insurance company, or through a legitimate program of risk pooling or self-insurance that maintains reinsurance provided said commercial insurer or re-insurer is duly licensed and authorized to do business in the State of Illinois and is rated A VII or better by A.M. Best Company. **A certificate of insurance verifying such coverage will be delivered to ABHS prior to the Effective Date of this Agreement and upon the reasonable request of ABHS.** ABHS will be notified at least thirty (30) days prior to cancellation, notice of cancellation, reduction, or material change in coverage. In the event of insufficient coverage as defined in this **Section 7.1**, or lapse of coverage, ABHS reserves the right to terminate this Agreement immediately. In the event a Student is also an employee of ABHS, the parties acknowledge and agree that ABHS's insurance will not cover the Student for any services provided pursuant to this Agreement.

7.2 Survival. This Article 7 will survive expiration or termination of this Agreement.

ARTICLE 8 **TERM AND TERMINATION**

8.1 Term. This Agreement will commence on the Effective Date, continue for a period of one (1) year and thereafter will automatically renew for successive one (1) year terms unless earlier terminated (collectively referred to as the "**Term**").

8.2 Termination Without Cause. This Agreement may be terminated at any time with or without cause by either Party upon thirty (30) days' written notice.

8.3 Termination for Breach. If either Party materially breaches this Agreement, the other Party will have the right to give the breaching Party notice thereof, specifying the breach or breaches, and the breaching Party will have thirty (30) days from the date notice is given to cure the breach. If breach is not cured within said timeframe or if breach is not curable, the non-breaching Party may terminate this Agreement at any time thereafter upon written notice to the breaching Party, provided the breach then remains in effect.

8.4 Termination Due to Change in Law. ABHS will have the unilateral right to

terminate or amend this Agreement, without liability, to the extent necessary to comply with any legal order issued to an ABHS Facility by a federal or state department, agency or commission, or Accrediting Organization by which the ABHS Facility is then accredited, or if it is reasonably determined that continued participation in this Agreement would jeopardize ABHS's or the ABHS Facility's status as a Medicare or Medicaid participant or would be inconsistent with its status as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or would put the ABHS or the ABHS Facility at risk of violating any law, rule or regulation applicable to it and/or the services under this Agreement. Prior to termination of this Agreement pursuant to this Section, ABHS will first reasonably attempt to amend this Agreement in a manner that will achieve the business purposes hereof. If ABHS proposes an amendment to this Agreement pursuant to this Section, and such amendment is unacceptable to School, either Party may choose to terminate this Agreement immediately upon written notice at any time thereafter.

8.5 Effect of Termination or Non-Renewal on Current Student Program Participants. Termination of this Agreement will not release or discharge the Parties from any obligation, debt or liability under this Agreement which will have previously accrued and remain to be performed upon the effective date of termination. If applicable and reasonably feasible, ABHS Facility will permit Students then participating in any Program to complete his or her learning experience, even if the Program has been terminated or not renewed, with new Students no longer being accepted into the Program. In the event a Student is also an employee of ABHS or an ABHS Facility and such Student's employment with ABHS or an ABHS Facility is terminated, for any reason, such Student's participation in the Program Addenda may also be terminated.

ARTICLE 9 **RELATIONSHIP OF PARTIES**

This Agreement evidences an independent contractor relationship, and nothing in this Agreement is intended nor will be construed to create a ABHS/employee relationship or a partnership or joint venture relationship between ABHS and School, or ABHS and any employee, agent, faculty or student of School; or b) allow ABHS to exercise control or direction over the manner or method by which School and its representatives perform this Agreement; provided always that School will ensure that such performance is made in a manner consistent with ABHS Facility Policies, applicable legal and accreditation standards and the provisions of this Agreement.

ARTICLE 10 **GENERAL PROVISIONS**

10.1 Amendment. This Agreement may be amended only by a writing signed by both Parties.

10.2 Assignment. No Party may assign this Agreement or any right or duty hereunder without the prior written consent of the other Party. Any attempt at assignment without such written consent is void. Notwithstanding the foregoing, each Party has the right to assign any duties, rights and benefits under this Agreement to its successors or affiliates without the written consent of the other Party. The terms of this Agreement will be binding on and inure to the benefit of and be enforceable by the respective successors and permitted assigns of the Parties.

10.3 Third Party Beneficiary. None of the provisions in this Agreement are intended

by the Parties, nor will be deemed, to confer any benefit on any person not a party to this Agreement.

10.4 Governing Law and Exclusive Jurisdiction. This Agreement will be governed and interpreted by Illinois law. Any legal action pertaining to this Agreement must be brought in the state or federal courts located in (or closest to) the Illinois county in which the ABHS Facility is located.

10.5 Severability. The invalidity or unenforceability of any particular provision of this Agreement, or the application of the provision to any party or circumstance, will not affect the other provisions hereof or the applicability of such provision to other persons or circumstances other than those as to whom or which it is held to be invalid or unenforceable, and this Agreement will be construed in all respects as if such invalid or unenforceable provision were omitted.

10.6 Waiver. No term, covenant or condition of this Agreement can be waived, except to the extent set forth in writing by the waiving Party. The subsequent acceptance of performance by a Party will not be deemed to be a waiver of any preceding breach by any other Party of any term, covenant or condition of this Agreement and the waiver of any term, covenant or condition will not be construed as a waiver of any other term, covenant or condition of this Agreement.

10.7 Notices. All notices that may be given under this Agreement will be in writing, addressed to the receiving Party's address set forth below or to such other address as the receiving Party may designate by notice hereunder. Notices will be given: (i) by delivery in person; (ii) by traceable courier delivery (such as Federal Express); or (iii) by certified or registered U.S. mail, return receipt requested.

School: Morton College, Illinois Community College No 527
3801 South Central Avenue
Cicero, IL 60804

Attn: **President**

ABHS Facility: See Notices Section in applicable Program Addendum

ABHS Office of Legal Affairs
200 S. Wacker Drive
12th Floor
Chicago, IL 60606

Notices will be deemed to have been given as follows: (i) if by hand or traceable courier delivery, at the time of the delivery; or (ii) if sent by certified or registered mail, on the fifth business day after such mailing.

10.8 Headings. The section titles and other headings contained in this Agreement are for reference only and will not in any way affect the meaning or interpretation of this Agreement.

10.9 Gender, Number. Whenever the context of the Agreement so requires, the masculine gender will include the feminine or neuter, the singular number will include the plural and reference to one or more Parties will include all successors or assignees of the Party.

10.10 Entire Agreement. This Agreement, together with all Program Addendum, attachments, schedules and exhibits hereto, constitutes the entire agreement between the Parties relating to the subject matter hereof. Any and all prior understanding and agreements, expressed or implied, between the Parties hereto, or between School and an ABHS affiliated entity including, but not limited to, the facilities set forth in Exhibit A, in respect of the subject matter hereof are superseded hereby.

10.11 Non-Exclusive. Nothing herein is intended nor shall be construed as creating an exclusive arrangement between School and ABHS.

10.12 Survival. In addition to Articles 6 and 7, those terms of the Agreement that by their terms are intended to survive expiration or termination of this Agreement will so survive.

10.13 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all such counterparts together will constitute one and the same instrument. Facsimile copies and copies delivered by electronic email in a “.pdf” format data file will be deemed to be originals.

Signatures on following page

IN WITNESS WHEREOF, the Parties have executed this Agreement through their respective authorized officers, effective as of the Effective Date.

ABHS:

Alexian Brothers Health System

Signature: _____

Printed Name: _____

Title: _____

Date: _____

School:

Morton College, Illinois Community College No 527

Signature: _____

Printed Name: _____

Title: _____

Date: _____

EXHIBIT A
HOSPITALS/FACILITIES

Various Medical Group locations

Alexian Brothers Medical Center – Elk Grove Village

Alexian Brothers Rehabilitation Hospital – Elk Grove Village

St. Alexius Medical Center, including Women & Children’s Hospital – Hoffman Estates

Alexian Brothers Behavioral Health Hospital, including Behavioral Health Outpatient Clinics

Various Medical Group locations

Various Behavioral Health Outpatient Clinics

Presence Saints Mary and Elizabeth Medical Center - Chicago

Presence Saint Joseph Hospital - Chicago

Presence Saint Francis Hospital - Evanston

Presence Resurrection Medical Center - Chicago

Presence Holy Family Medical Center - Des Plaines

Presence Mercy Medical Center - Aurora

Presence Saint Joseph Hospital - Elgin

Presence Saint Joseph Medical Center - Joliet

Presence St. Mary’s Hospital - Kankakee

EXHIBIT B
PROGRAM ADDENDUM TO
ABHS EDUCATION AFFILIATION AGREEMENT

DATE: 3/1/2024

ABHS FACILITY/HOSPITAL: ASCENSION SAINT JOSEPH - JOLIET
DEPARTMENT WITHIN ABHS FACILITY/HOSPITAL: REHABILITATION

FULL NAME OF EDUCATIONAL INSTITUTION: MORTON COLLEGE, ILLINOIS
COMMUNITY COLLEGE NO 527
SCHOOL: MORTON COLLEGE

PROGRAM TITLE: PHYSICAL THERAPIST ASSISTANT PROGRAM
LENGTH OF PROGRAM: 2 YEARS (4 SEMESTERS)
NUMBER OF STUDENTS PER PROGRAM AT THE ABHS FACILITY/HOSPITAL LISTED
ABOVE: 1

CERTIFICATION/ACCREDITATION: CAPTE

PROGRAM OBJECTIVES:

UPON COMPLETION OF THE PROGRAM, THE GRADUATE WILL BE ABLE TO:

- PARTICIPATE AS AN EFFECTIVE MEMBER OF THE HEALTH CARE TEAM
 - CARRY OUT TECHNICAL ASPECTS OF CLINICAL WORK WITHIN A PLAN OF CARE ESTABLISHED BY A PHYSICAL THERAPIST, IN A SAFE, ETHICAL AND COMPETENT MANNER THAT REFLECTS ENTRY LEVEL PERFORMANCE SKILLS.
 - COMMUNICATE AND INTERACT WITH PATIENT/CLIENT, FAMILY MEMBERS, CAREGIVERS, OTHER MEMBERS OF THE COMMUNITY AND MEMBERS OF A MULTIDISCIPLINARY HEALTH CARE TEAM IN AN EFFECTIVE, APPROPRIATE AND CAPABLE MANNER.
 - DEMONSTRATE THE ABILITY TO RESPOND APPROPRIATELY DURING PATIENT/CLIENT EMERGENCIES AND UNEXPECTED EVENTS.
 - COMPETENTLY PERFORM DATA COLLECTION TO MEASURE A PATIENT/CLIENT'S RESPONSE TO TREATMENT INTERVENTIONS AND COMPLETE TIMELY, ACCURATE AND LEGAL DOCUMENTATION OF PATIENT CARE.
 - UTILIZE CRITICAL THINKING SKILLS AND PROBLEM SOLVING TO PROGRESS, MODIFY AND/OR WITHHOLD INTERVENTIONS BASED ON PATIENT STATUS AS DETERMINED THROUGH OBSERVATION, DATA COLLECTION AND PROBLEM-SOLVING SKILLS.
 - DEMONSTRATE ACTIONS, APPROACHES AND VALUES CONSISTENT WITH THE EXPECTED ROLES, RESPONSIBILITIES AND DUTIES OF A LICENSED PHYSICAL THERAPIST ASSISTANT PRACTICING UNDER THE SUPERVISION AND DIRECTION OF A LICENSED PHYSICAL THERAPIST.
 - ASSUME RESPONSIBILITY FOR PROFESSIONAL JUDGEMENT AND ETHICS.
 - RECOGNIZE THE NEED FOR CONTINUED PERSONAL AND PROFESSIONAL GROWTH TO ENSURE COMPETENCE IN CURRENT PRACTICES OF PHYSICAL THERAPY.
 - DEMONSTRATE ACHIEVEMENT OF THE REQUIREMENTS FOR THE ASSOCIATE IN APPLIED SCIENCE DEGREE AS DETERMINED BY MORTON COLLEGE.
- PASS THE NPTE FOR LICENSURE WITHIN A CHOSEN STATE.

CLINICAL AREAS: PHYSICAL THERAPIST ASSISTANT

EDUCATIONAL INSTITUTION/SCHOOL PROGRAM COORDINATOR: ASHLEY FINKE
Contact information (phone and/or email) for School Program Coordinator:
ASHLEY.FINKE@MORTON.EDU

ABHS FACILITY DEPARTMENT HEAD: ROB SUMTER
Contact information (phone and email) for the Department Head: 815-741-7640 /
BARBARA.PEJKOVICH@ASCENSION.ORG

ABHS FACILITY COORDINATOR: ALISON SMITH
[Associate who will coordinate practicum and oversee student(s) at the ABHS Facility]
Contact information (phone and email) for the Program Coordinator
ALISON.SMITH@ASCENSION-EXTERNAL.COM / 815-725-7133 X3114

NOTICES

Any notice required or permitted to be given pursuant to this Program Addendum shall be in writing and sent to the receiving party's email address set forth above or to such other address as set forth below.

EDUCATIONAL INSTITUTION/SCHOOL ADDRESS: MORTON COLLEGE, 3801 SOUTH CENTRAL AVENUE, CICERO, IL 60804

ALEXIAN FACILITY ADDRESS: ASCENSION SAINT JOSEPH JOLIET, 333 MADISON ST, JOLIET, IL 60435

Any notice sent to ABHS, or one of its affiliated entities, should include a copy to the Office of Legal Affairs.

This Program Addendum is subject to and supplements the ABHS Education Affiliation Agreement entered into with Educational Institution.

{Signatures on following page}

IN WITNESS WHEREOF, the individuals below have caused this Program Addendum to be executed on the dates indicated below.

DEPT. HEAD FOR ABHS

FACILITY/HOSPITAL

Signature

Printed Name

Date: _____

**DEPT.
PROGRAM COORDINATOR
FOR ABHS
FACILITY/HOSPITAL**

Signature

Printed Name

Date: _____

**PROGRAM COORDINATOR FOR
EDUCATIONAL INSTITUTION/SCHOOL**

Signature

Printed Name

Title: _____

Date: _____

EXHIBIT C
HEALTH AND IMMUNIZATION REQUIREMENTS

ABHS requires the following information for each Student:

- Proof of health insurance coverage.
- Proof of a recent (completed within 30 days of a Student's clinical experience start date) comprehensive drug-screening test from a SAMSHA/NIDA certified laboratory. Only Students with negative results or positive results supported by legitimate written medical explanation will be considered for practicum assignment.
- Proof of immunization for the current season influenza.
- Proof of a full COVID initial series (Doses 1 and 2 for Pfizer and Moderna or a single Johnson & Johnson dose), or in the process between dose 1 and 2. The duration between dose 1 and 2 should not exceed 60 days.
- Written verification of a recent (completed within last 12 months of a Student's clinical experience start date) TB (Mantoux) skin test or chest x-ray results if PPD converter.
- Proof of Rubella immunity:
Documentation of a positive titer or MMR vaccination
- Proof of Rubeola immunity:
Documentation of a positive titer or MMR vaccination
- Proof of Mumps immunity:
Documentation of a positive titer or MMR vaccination
- Proof of Varicella immunity:
Documentation of a positive titer, documentation of Varicella vaccination series or physician documented history of Chicken Pox or Varicella
- For Students who have a potential for exposure to blood or other infectious materials that may contain bloodborne pathogens, written verification of Hepatitis B vaccinations, a titer showing immunity, or a copy of release of liability waiver signed by the Student.

This medical information shall be provided to the ABHS Facility Program Coordinator, or his/her designee, as soon as possible, but not later than two (2) weeks before the Student's assignment start date.

**A RESOLUTION APPROVING AND ADOPTING
A CLINICAL AFFILIATION AGREEMENT
BETWEEN
MORTON COMMUNITY COLLEGE DISTRICT NO. 527
AND
ALEXIAN BROTHERS HEALTH SYSTEM**

WHEREAS, Morton 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, Morton’s Physical Therapist Assistant Program (“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, Alexian Brothers Health System (“ABHS”) is a health care system that delivers a full range of inpatient and outpatient health services and is able to provide students a clinical setting to satisfy the clinical component of the Program; and

WHEREAS, Morton desires to enter into the affiliation agreement with ABHS 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, ABHS 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;

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 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 enter into the Agreement with ABHS, 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 February 28, 2024.

Passed by a vote of ___ ayes and ___ nays at a Regular Meeting of the Board of Trustees held this 28th day of February, 2024.

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

Attest:

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

EXHIBIT A

PROPOSED ACTION:

THAT THE BOARD APPROVE A RENEWED RESOLUTION APPROVING AND ADOPTING A MASTER EDUCATIONAL AFFILIATION AGREEMENT BETWEEN MORTON COLLEGE DISTRICT 527 AND ROMANO ORTHOPAEDIC CENTER.

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
AN AFFILIATION AGREEMENT
BETWEEN
MORTON COMMUNITY COLLEGE DISTRICT 527
AND
ROMANO ORTHOPAEDIC CENTER**

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, Romano Orthopaedic Center (“Romano”) may be a unit of local government and public agency of the State of Illinois; and

WHEREAS, the educational program at Morton for Physical Therapist Assistant (“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, Romano operates an orthopaedic Center licensed in the State of Illinois and is able to provide students a clinical setting to satisfy the clinical component of the Program; and

WHEREAS, Morton desires to enter into the affiliation agreement with Romano 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, Romano 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 Romano.

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 Romano, 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 February 28, 2024.

Passed by a vote of ___ ayes and ___ nays at a Regular Meeting of the Board of Trustees held this 28th day of February 2024.

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

Attest:

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

EXHIBIT A

Standard Clinical Affiliation Agreement

PHYSICAL THERAPIST ASSISTANT PROGRAM

(Revised March 2023)

This agreement is designed for use as a standardized form. Parties should call one another's attention to any specific changes made or proposed to be made to the template, to ensure an accurate, common understanding of their agreement.

AFFILIATION AGREEMENT
BETWEEN
MORTON COLLEGE
AND
ROMANO ORTHOPAEDIC CENTER

THIS AFFILIATION AGREEMENT (the "**Agreement**") is entered into this 1st day of March 2024, by and between Romano Orthopaedic Center ("**Facility**") and Morton Community College District No. 527 ("**School**"). (For convenience, the Facility and School are sometimes hereinafter referred to individually as a "**Party**" and collectively as the "**Parties**".)

WHEREAS, the School desires to utilize various Facility sites (**Exhibit A**) that may be available for the purpose of providing practical learning and clinical experiences ("Clinical Program") (see **Exhibit B** for a list of programs and **Exhibit C** for program-specific requirements) for students of the School; and

WHEREAS, the Facility desires to enter into this cooperative educational agreement with the School for the purpose of providing practical learning and clinical experience for the programs set forth in **Exhibit B** in connection with students of the School.

NOW, THEREFORE, it is understood and agreed upon by the Parties hereto as follows:

A. SCHOOL RESPONSIBILITIES:

1. **Provision of foundational curriculum to students.** The School shall have the total responsibility for planning and determining the adequacy of the educational experience of students in theoretical background, basic skill, professional ethics, attitude and behavior, and will assign to the Facility only those students who have satisfactorily completed the prerequisite didactic portion of the School's curriculum.
2. **Student professional liability insurance.** The School shall require students participating in the practicum to maintain and, the School shall provide proof to the Facility, of professional liability insurance policy of at least One Million Dollars (\$1,000,000.00) per occurrence or claim and Three Million Dollars (\$3,000,000.00) in the aggregate covering the acts of such student while participating in the Clinical Program at the Facility. Certificates of insurance evidencing coverage as specified above must be produced prior to student participation in the Clinical Program.
3. **General Liability.** Subject to applicable state law, neither Party to this Agreement shall be legally liable for the consequences, whether bodily injury or property damage, occasioned by an act, omission, or neglect chargeable to the other Party. Where Worker's Compensation or other obligation for payment of benefits may arise, this Agreement shall neither enlarge nor diminish such obligation.
4. **Student Health Insurance.** The School shall require students participating in the Clinical Program to maintain comprehensive health insurance.
5. **Designation of liaison to Facility; communications relating to clinical placements.** The School will designate a faculty or other professional staff member to coordinate and act as its liaison to the Facility. The assignments to be undertaken

by the students participating in the educational program will be mutually arranged and a regular exchange of information will be maintained by on-site visits when practical, and by letter or telephone in other instances.

The School shall notify the Facility in writing of any change or proposed change of the person(s) responsible for coordinating clinical placements with the Facility.

6. **Evidence of student certifications, vaccinations, etc.** Where applicable, the School shall provide evidence that each student has met all requirements of CPR certification, and OSHA compliance for prevention of transmission of blood borne pathogens and TB.
7. **Criminal background check and drug screen compliance.** Where applicable, a criminal background check and drug screen, as specified in **Exhibit C**, and as required by and acceptable to the Facility, are required of each placed student prior to participation in the clinical rotation. It is the School's responsibility to ensure that the background check and drug screening have been completed and that students with unacceptable results will not participate at sites where students with such results are forbidden by Facility policy.
8. **School notices to students.** The School shall notify each student prior to his/her arrival at the Facility that he/she is required to:
 - (a) Follow the administrative policies, standards, and practices of the Facility.
 - (b) Obtain medical care at his/her own expense for any injuries or illnesses sustained as a direct or indirect result of his/her affiliation with the Facility.
 - (c) Provide his/her own transportation and living arrangements.
 - (d) Report to the Facility on time and follow all established regulations during the regularly scheduled operating hours of the Facility.
 - (e) Conform to the standards and practices established by the School while at the Facility.
 - (f) Obtain prior written approval of the Facility and the School before publishing any material relating to the clinical learning experience.
 - (g) Meet the personal, ethical and professional standards required of employees of the Facility and consistent with the applicable professional Code of Ethics and the applicable standards of relevant accrediting or regulatory bodies.

B. FACILITY RESPONSIBILITIES:

1. **Provision of facilities for supervised clinical experiences.** Subject to the provisions of Section C.2 of this Agreement, the Facility agrees to make the appropriate facilities available to the School in order to provide supervised clinical experiences to students. Such facilities shall include an environment conducive to the learning process of the students as intended by the terms of this Agreement and conforming to customary Facility procedures and applicable laws. The Facility shall provide faculty and students with an orientation to the Facility.

2. **Facility rules applicable to students during clinical assignments.** Students are to remain subject to the authority, policies, and regulations imposed by the School and, during periods of clinical assignment, students will be subject to all rules and regulations of the Facility and imposed by the Facility on its employees and agents with regard to following the administrative policies, standards, and practices of the Facility.
3. **Patient care.** While at the Facility, students are not to replace the Facility staff, and are not to render service except as identified for educational value and delineated in the jointly planned educational experiences. Any such direct contact between a student and a patient shall be under the proximate supervision of a member of the staff of the Facility. The Facility shall at all times remain responsible for patient care.
4. **Emergency treatment of students.** Emergency outpatient treatment will be available to students while in the hospital for clinical training in case of accident or illness. In case of emergency at a non-hospital site, standard procedure will be followed. It is the student's responsibility to bear the cost of the emergency treatment.
5. **Designation of liaison to School; communications relating to clinical placements.** The Facility shall designate a liaison responsible for coordinating the clinical placements. That person shall maintain contact with the School's designated liaison person to assure mutual participation in and surveillance of the Clinical Program. The Facility shall notify the School in writing of any change or proposed change of the person(s) responsible for coordinating the clinical placements.
6. **Identity and credentials of Facility supervising personnel.** The Facility shall designate and submit in writing to the School, the name and professional and academic credentials of the individual(s) overseeing student(s) experiences.
7. **School tour of Facility.** The Facility shall, on reasonable request and subject to legal restrictions regarding patient health information, permit a tour of its clinical facilities and services available and other items pertaining to clinical learning experiences, by representatives of the School and agencies charged with responsibility for approval of the facilities or accreditation of the curriculum.
8. **Provision of relevant Facility policies.** The Facility shall provide the student(s) and the School the Facility's administrative policies, standards and practices relevant to the clinical placement.
9. **FERPA compliance.** The Facility shall comply with the applicable provisions of the Family Educational Rights and Privacy Act of 1974, 20 USC 1232 (g), otherwise known as FERPA and the Buckley Amendment, and shall take all measures necessary to ensure the confidentiality of any and all information in its possession regarding the School's students who train at the Facility pursuant to this Agreement.

C. OTHER RESPONSIBILITIES:

1. **Compliance with patient privacy laws.** The School agrees to abide by and require that its faculty and students abide by all applicable state and federal laws, rules and regulations regarding patient privacy, including but not limited to, the Standards for Privacy of Individually Identifiable Health Information as required under the Health Insurance Portability and Accountability Act (HIPAA). Students shall be required to comply with the Facility's policies and procedures regarding the confidentiality of

patient information and the use of all such information. The Parties will notify one another if there are known breaches of this confidentiality. If during the term of this Agreement, the Department of Health and Human Services, Office of Civil Rights or any other empowered federal or state agency, court or administrative tribunal determines that the School or any other educational institution similar to the School is a Business Associate ("Business Associate"), as described in the federal privacy regulations, the School shall, upon a date mutually agreed to by the Parties, abide by the conditions and requirements stated in Exhibit D through the remainder of the term of this Agreement.

2. **Determination of instructional period.** The course of instruction will cover a period of time as arranged between the School and the Facility. The beginning dates and length of experience shall be mutually agreed upon by the School and the Facility.
3. **Determination of number of participating students.** The number of students eligible to participate in the clinical placement will be determined and may be changed by mutual agreement of the Parties. Notwithstanding the foregoing, the Facility and the School agree and understand that the availability of clinical placements at the Facility during the term of this Agreement may periodically be affected by a variety of factors. In such event, the Facility may reduce the number of students eligible to participate in the Clinical Program with prior notice to the School and adequate time for the School to reassign the student(s) to another clinical site. The Facility agrees further to accommodate students of the School who are similarly displaced from other clinical affiliates of the School to the extent that clinical space is available at the Facility.
4. **Evaluation of students' clinical experiences.** Evaluation of the clinical learning experiences of the students will be accomplished jointly by the School and the Facility. Appropriate School and Facility staff will communicate on a regular basis for the purpose of reviewing and evaluating current clinical experiences offered to students.
5. **Removal of students.**
 - (a) The School has the right to remove a student from the Clinical Program. The School shall notify the Facility of such removal in writing.
 - (b) The Facility may immediately remove any student participating in the Clinical Program from the Facility's premises for behavior that the Facility deems to be an immediate threat to the health or welfare of its patients, staff members, visitors, or operations. In such event, the Facility shall notify the School in writing of its actions and the reasons for its actions as soon as practicable. If the Facility desires to remove a student for any other reason, it shall notify the School in writing of the reasons for the removal and shall consult with the School before removing the student.

D. TERM OF AGREEMENT:

The term of this Agreement shall be for five (5) years, to commence on March 1, 2024 and terminate on March 1, 2029 unless earlier terminated by either Party under the terms of this Agreement. Either Party may terminate this Agreement at any time, with or without cause, upon ninety (90) days prior written notice to the other party. In the event that this Agreement is not renewed for a subsequent term, students of the School who are participating in the clinical learning experiences at the time of termination shall be allowed to complete such assignment under the terms and conditions set forth herein.

E. ADDITIONAL TERMS:

1. **Stipulations as to liability.** Subject to applicable state law, neither Party to this Agreement shall be legally liable for the consequences, whether bodily injury or property damage, occasioned by an act, omission, or neglect chargeable to the other Party. Where Worker's Compensation or other obligation for payment of benefits may arise, this Agreement shall neither enlarge nor diminish such obligation.
2. **Additional insurance coverage.** Any additional applicable insurance coverage requirements shall be set out by the Parties in **Exhibit C** to this agreement.
3. **Indemnification.** Each Party to the Agreement will indemnify and hold the other harmless from and against all claims, demands, costs, expense, liabilities and losses, including reasonable attorney's fees, that may arise against the other as a consequence of any and all wrongful or negligent acts or omissions by such Party, its employees, agents or contractors or any failure of such Party to act in performance of its duties and obligations under this Agreement. The provisions of this Section shall survive termination of this Agreement.
4. **Qualifications of School faculty.** The School represents that relevant faculty members are appropriately certified and/or licensed. The School will provide the Facility with copies of evidence of certifications or licensures upon request.
5. **Assignment of Agreement.** This Agreement may not be assigned without the prior written consent of the other Party, which will not be unreasonably withheld.
6. **Excluded Providers.** 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.
7. **Entire Agreement.** This Agreement supersedes any and all other agreements, either oral or written, between the Parties hereto with respect to the subject matter hereof. No changes or modifications of this Agreement shall be valid unless the same are in writing and signed by the Parties. No waiver of any provisions of this Agreement shall be valid unless in writing and signed by the Parties.
8. **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.
9. **Non-Discrimination.** The Parties hereto shall abide by the requirements of *Executive Order 11246, 42 U.S.C. Section 2000d* and the regulations thereto, as may be amended from time to time, the Illinois Human Rights Act, and the Rules and Regulations of the Illinois Department of Human Rights. There shall be no unlawful discrimination or treatment because of race, color, religion, sex, national origin, age, order of protection status, marital status, ancestry, military status, unfavorable discharge from military service, sexual orientation or physical or mental disability in the employment, training, or promotion of students or personnel engaged in the performance of this Agreement.

10. **Employment status.** School students, employees or agents under this Agreement shall not in any way be considered an employee or agent of the Facility nor shall any such student or employee or agent of the School be entitled to any fringe benefits, Worker's Compensation, disability benefits or other rights normally afforded to employees of the Facility.
11. **Notice to Parties.** Any notice, demand or request required or permitted to be given under the provisions of this Agreement shall be in writing and shall be deemed to have been duly given under the earlier of (a) the date actually received by the Party in question, by whatever means and however addressed, or (b) the date sent by facsimile (receipt confirmed), or on the date of personal delivery, if delivered by hand, or on the date signed for if sent by an overnight delivery service, to the following addresses, or to such other address as either Party may request, in the case of the School, by notifying the Facility, and in the case of the Facility, by notifying the School:

If to the Facility:

Victor Romano, M.D.
Romano Orthopaedic Center
7411 Lake Street, Suite 2110

With a Copy to:

If to the School:

Office of the President
Morton College
3801 S. Central Avenue
Cicero, IL 60804-4398
Facsimile: (708) 656-0719

and to:

Morton College PTA Program
3801 S. Central Avenue
Cicero, IL 60804-4398
Attention: PTA Program Director
Program Director
Facsimile: (708) 656-8031

With a Copy to:

The School Legal Counsel at:
Del Galdo Law Group, LLC
1441 S. Harlem Avenue
Berwyn, IL 60402
Telephone: 708-656-7000
Facsimile: 708-656-7001

or to such other addresses as the parties may specify in writing from time to time.

12. **Governing Law.** This Agreement shall be construed and enforced in accordance with the laws of the State of Illinois, without regard to the conflict of laws provisions thereof.
13. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.
14. **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.
15. **Agreement binding on parties successors and assigns.** This Agreement shall be binding upon the School and the Facility, their successors, employees, agents and assigns, during the initial term of this Agreement and any extensions thereof.
16. **Captions for reference only.** The captions contained in this Agreement are for convenience of reference only and do not define, describe, or limit the scope or intent of this Agreement or any of its provisions.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed in their respective corporate names by duly authorized officers, all on the day and year first set forth above.

ROMANO ORTHOPAEDIC CENTER

Victor Romano

Printed Name: Victor Romano, M.D.

Title: Owner

Date: 2/6/2024

MORTON COLLEGE:

Printed Name: Keith McLaughlin

Title: President

Date: _____

EXHIBIT A

NAME/LOCATION OF FACILITY SITES:

Romano Orthopaedic Center
7411 Lake Street, Suite 2110
River Forest, IL 60305
708.848.4662

EXHIBIT B
LIST OF PROGRAMS:

Physical Therapist Assistant Program

EXHIBIT C

PROGRAM SPECIFIC REQUIREMENTS

(Each program shall have its own program specific requirement checklist)

Facility: Romano Orthopaedic Center
School: Morton College
Program: Physical Therapy Assistant

Facility Requires: Please put a check in the box to indicate requirements.

Requirement	Yes	No
1. Verification that the student/s have met the requirements for Hepatitis B vaccination with proof of titer.		x
2. Verification that student/s have met the requirements for the MMR vaccination with proof of titer.		x
3. A criminal background check with acceptable results as indicated by the facility:		x
4. A 10-panel drug screening with negative results.		x
5. Verification that student/s have met the requirements for the Varicella (Chicken pox) vaccination with proof of titer.		x
6. Verification that student/s have met the requirements for Tetanus, Diphtheria, and Pertussis (Tdap) vaccination with proof of titer.		x
7. Verification that the student/s have an annual TB screening with a QuantiFERON test.		x
8. Verification that the student/s have a flu shot for the current flu season.		x
9. Verification that students have an annual Physical Examination		x
10. Verification that the student/s have a COVID-19 Vaccination with proof of vaccination: State and site dependent		x
11. Additional insurance coverage If yes, type of insurance and coverage required:		x
12. Other:		x

School Requires: Please put a check in the box to indicate requirements.

Requirement	Yes	No
1. Copy of relevant facility policies (paragraph B.8)	x	
2. Evidence of academic credentials, certifications and licensures of individual(s) overseeing student(s) experiences (paragraph B.6)	x	
3. Other		

EXHIBIT D

Confidentiality of Protected Health Information

1. **Definitions**

The following definitions apply only to this Exhibit.

- a. **Business Associate.** "Business Associate" shall mean Morton College ("The School").
- b. **Facility.** "Facility" shall mean Romano Orthopaedic Center ("Facility").
- c. **Individual.** "Individual" shall refer to a patient and have all the same meaning as the term "individual" in *45 CFR §164.501* and shall include a person who qualifies as a personal representative in accordance with *45 CFR §164.502(g)*.
- d. **Privacy Rule.** "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at *45 CFR Part 160 and Part 164, Subparts A and E*.
- e. **Protected Health Information.** Protected Health Information ("PHI") shall have the same meaning as the term "PHI" in *45 CFR §164.501*, limited to the information created or received by Business Associate from or on behalf of Facility.
- f. **Required By Law.** "Required By Law" shall have the same meaning as the term "required by law" in *45 CFR §164.501*.
- g. **Secretary.** "Secretary" shall mean the Secretary of the Department of Health and Human Services or his designee.
- h. **Capital Terms.** All other capital terms referenced herein shall bear the meaning ascribed thereto in the Agreement.

2. **Obligations of Business Associate**

- a. The Business Associate agrees to not use or disclose PHI other than as permitted or required by the Agreement or as Required by Law.
- b. The Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the PHI other than as provided for by the Agreement.
- c. The Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to the Business Associate of a use or disclosure of PHI by the Business Associate in violation of the requirements of the Agreement.
- d. The Business Associate agrees to report to the Facility any use or disclosure of the PHI not provided for by the Agreement of which it becomes aware.
- e. The Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides PHI received from, or created or received by the Business Associate on behalf of the Facility, agrees to the same restrictions and conditions that apply through this Agreement to the Business Associate with respect to such information.
- f. If the Business Associate obtains PHI in a Designated Record Set, the Business Associate shall provide access, at the request of the Facility, and in the mutually agreed time and manner, to any such PHI in a Designated Record Set, to the Facility or, as directed by the Facility, to an Individual in order to meet the requirements under *45 CFR §164.524*.

- g. If the Business Associate obtains PHI in a Designated Record Set, the Business Associate agrees to make any amendment(s) to PHI in a Designated Record Set that the Facility directs or agrees to pursuant to 45 CFR §164.526 at the request of the Facility or an Individual, and in the mutually agreed time and manner.
 - h. The Business Associate agrees to make internal practices, books, and records, including policies and procedures and PHI, relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of the Facility, available to the Facility or to the Secretary, in a mutually agreed time and manner or as designated by the Secretary, for purposes of the Secretary determining the Facility's compliance with the Privacy Rule.
 - i. The Business Associate agrees to document such disclosures of PHI and information related to such disclosures as would be required for the Facility to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR §164.528.
 - j. The Business Associate agrees to provide to the Facility or an Individual, in a mutually agreed time and manner, PHI obtained in accordance with this Agreement, to permit the Facility to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR §164.528.
3. **Permitted Uses and Disclosures by Business Associate.** Except as otherwise limited in the Agreement, the Business Associate may use or disclose PHI to perform functions related to the clinical portion of the Physical Therapist Assistant Program under the Affiliation Agreement, provided that such use or disclosure would not violate the Privacy Rule if done by the Facility or the minimum necessary policies and procedures of the Facility.
4. **Obligations of the Facility and Provisions for the Facility to Inform the Business Associate of Privacy Practices and Restrictions if Relevant to Business Arrangement**
- a. The Facility shall notify the Business Associate of any limitation(s) in its notice of privacy practices of the Facility in accordance with 45 CFR §164.520, to the extent that such limitation may affect the Business Associate's use or disclosure of PHI.
 - b. The Facility shall notify the Business Associate of any changes in, or revocation of, permission by Individual to use or disclose PHI, to the extent that such changes may affect the Business Associate's use or disclosure of PHI.
 - c. The Facility shall notify the Business Associate of any restriction to the use or disclosure of PHI that the Facility has agreed to in accordance with 45 CFR §164.522, to the extent that such restriction may affect the Business Associate's use or disclosure of PHI.
5. **Permissible Requests by the Facility.** The Facility shall not request the Business Associate to use or disclose PHI in any manner that would not be permissible under the Privacy Rule if done by the Facility.
6. **Term and Termination**
- a. **Term.** The obligations of this Attachment shall become effective, if at all, in accordance with the provisions set forth in Section C.1. of this Agreement, and shall continue until all PHI provided by the Facility to the Business Associate, or created or received by the Business Associate on behalf of the Facility, is destroyed or returned to the Facility. If it is infeasible to return or destroy PHI, all protections are extended to such PHI, in accordance with the termination provisions in this Section of the Attachment.

- b. **Termination for Cause.** Upon the Facility's knowledge of what it believes to be a material breach of this Attachment by the Business Associate, the Facility shall either:
 - (i) Provide an opportunity for the Business Associate to cure the alleged breach or end the alleged violation and terminate the Agreement if the Business Associate does not cure the alleged breach or end the violation within the time specified by and to the satisfaction of the Facility;
 - (ii) Immediately terminate the Agreement if the Business Associate has breached a material term of this Agreement and cure is not possible; or
 - (iii) If neither termination nor cure is feasible, the Facility shall report the violation to the Secretary.
 - c. Except as provided in Section 7 of this Attachment, upon termination of the Agreement, for any reason, the Business Associate shall return or destroy all PHI received from the Facility, or created or received by the Business Associate on behalf of the Facility. If the Business Associate destroys all or some of the PHI, the Business Associate shall deliver to the Facility an authorized and executed Affidavit, attesting to the facts of such destruction.. Business Associate shall retain no copies of the PHI. This subsection shall also apply to PHI that is in the possession of subcontractors or agents of the Business Associate
 - d. In the event that the Business Associate determines that returning or destroying the PHI is infeasible, the Business Associate shall provide to the Facility notification of the conditions that make return or destruction infeasible. Upon mutual agreement between the Business Associate and the Facility, that return or destruction of PHI is infeasible, the Business Associate shall extend the protections of this Attachment to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as the Business Associate maintains such PHI.
7. **Interpretation.** Any ambiguity in this Attachment shall be resolved to permit the Facility to comply with the Privacy Rule.

PROPOSED ACTION:

THAT THE BOARD APPROVE A RESOLUTION APPROVING AND ADOPTING A MASTER EDUCATIONAL AFFILIATION AGREEMENT BETWEEN MORTON COMMUNITY COLLEGE DISTRICT 527 AND NORTHSORE UNIVERSITY HEALTH SYSTEM.

RATIONALE:

CAPTE and the State of Illinois require all PTA students to complete a certain amount of clinical education hours. In order to 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:

AFFILIATION AGREEMENT
RESOLUTION

MASTER AFFILIATION AGREEMENT

This Master Affiliation Agreement is entered into this 1st day of March, 2024 between: MORTON COLLEGE (“SCHOOL”) and NORTHSORE UNIVERSITY HEALTHSYSTEM, including its wholly owned subsidiaries, (“HOSPITAL”) (hereinafter referred to each as a “Party” and, collectively, as the “Parties”).

WHEREAS, SCHOOL desires to utilize HOSPITAL for the purpose of providing an elective working experience for students of the SCHOOL; and

WHEREAS, HOSPITAL desires to collaborate with SCHOOL by providing certain opportunities for students to participate in experiences to enhance students’ educational training with SCHOOL;

WHEREAS, HOSPITAL owns and operates certain facilities, including Evanston Hospital, Glenbrook Hospital, Highland Park Hospital and Skokie Hospital, and is the sole corporate member of certain Illinois not for profit corporations, including Swedish Covenant Health, d/b/a Swedish Hospital and Northwest Community Healthcare (“NCH”) which is the sole corporate member of Northwest Community Hospital, as well as certain other wholly owned subsidiaries, each of which may be referenced herein, including any Exhibits, Attachments, or Appendices to this Agreement.

NOW THEREFORE, in consideration of the promises contained herein, it is understood and agreed upon by both Parties as follows:

1. **Scope of Programs**

Programs, experiences and/or assignments to be undertaken by students of SCHOOL will be mutually agreed upon and approved by appropriate SCHOOL and HOSPITAL staff and will conform to all agreements contained herein. The scope of any program, experience or assignment will be arranged and specified in writing as a program memorandum (“Program Memorandum”) prior to implementation. Such Program Memorandum shall become a part of this Agreement. Agreed changes to the scope of any program, experience, or assignment will be set forth from time to time in Program Memoranda, which will become part of this Agreement.

2. **Student Screening and SCHOOL’s Provision of Student Information to HOSPITAL**

- a) SCHOOL shall provide HOSPITAL with evidence of student’s name, social security number, proof of liability insurance, date and hours of assignment, health insurance coverage, a health status report attesting that the SCHOOL has evidence of required immunizations, tests and titers, and evidence of class or lecture on infection control/blood borne pathogens/universal precautions for each student enrolled in any affiliated program. Additionally, SCHOOL shall send HOSPITAL evidence of each student’s flu and COVID-19 vaccination per HOSPITAL policy. This information shall be provided by SCHOOL to HOSPITAL at least 21 days before the beginning date of the program or experience.

- b) SCHOOL shall be responsible to screen students prior to students' consideration for participation in any assignment or experience at HOSPITAL. SCHOOL represents and warrants to HOSPITAL that those students who will participate in assignments or experiences on HOSPITAL premises were selected for and authorized for participation in the educational program.
- c) SCHOOL shall be responsible for assigning students to HOSPITAL based upon assessment of students' educational interests and relevant experience. SCHOOL will use its best efforts to ensure that students selected for participation in the training experience at HOSPITAL are prepared for effective participation in the education phase of their program. SCHOOL will retain ultimate responsibility for the academic education of its students. To the fullest extent permitted by law, SCHOOL shall not authorize any student to come onto HOSPITAL's premises or to participate in any assignment or experience affiliated with HOSPITAL in any way if student is known to have (1) a conviction that would preclude a student from being hired by HOSPITAL; or (2) a conviction relating to any crime bearing upon the student's fitness to complete or to have responsibility for the tasks to be assigned or completed as part of the student's experience at HOSPITAL; or (3) been excluded from participation in a state or federal healthcare program(s); or (4) any other information is known indicating that the student poses a risk to the health or safety of others that cannot be eliminated by reasonable accommodation, including, but not limited to, evidence of violent or abusive behavior.
- d) SCHOOL shall inform students that payment for any personal medical care rendered by HOSPITAL to the student while engaged in the educational experience is the responsibility of the student.

3. HOSPITAL's Responsibilities

- a) HOSPITAL shall provide appropriate, qualified supervision for students throughout the training experience. HOSPITAL shall provide the training experience in accordance with educational objectives and guidelines that have been mutually agreed upon by SCHOOL and HOSPITAL. HOSPITAL shall inform SCHOOL of significant staff or administrative changes affecting the training experience.
- b) HOSPITAL understands and agrees that the primary purpose of the students' placement at HOSPITAL is for the students' education. HOSPITAL shall at all times retain full responsibility for the care of its patients and will maintain the quality of patient care without relying on the students' training activities for staffing purposes. The students shall not at any time replace or substitute for any HOSPITAL employee; students are not at any time considered employees nor are they eligible for salary or employee benefits or workers' compensation. HOSPITAL shall have full supervisory authority over the students while engaged in the training experience under this Agreement.
- c) HOSPITAL shall provide SCHOOL with HOSPITAL policies and procedures which students will be expected to adhere to while engaged in the training experience and while on HOSPITAL premises.

- d) HOSPITAL shall be responsible for the provision of adequate space, equipment, and supplies necessary to meet the objectives of the training experience.
- e) HOSPITAL agrees to provide students with emergency health care for illness or injury resulting from or during the training experience at HOSPITAL. Such emergency care will be provided at the usual and customary charges at the students' expense.

4. Student's Conduct While Participating in Assignment or Experience

- a) During periods of program participation, students will be responsible for following the administrative policies, standards, and practices of HOSPITAL.
- b) HOSPITAL retains the right to control its premises at all times and has the right, but not the obligation, to notify the SCHOOL if HOSPITAL believes, for any reason, that any student's performance, non-performance or conduct during an experience or assignment while at HOSPITAL results or may result in a disruption of the HOSPITAL's operations, programs, or risk of liability to HOSPITAL. Upon receipt of such notice, SCHOOL shall immediately review the matter and promptly take such remedial steps as are reasonable, including, but not limited to, if appropriate, removing student from participation in the assignment or experience at HOSPITAL.
- c) Consistent with Section 4(b) above, in any situation in which, in the sole opinion of HOSPITAL, a patient's welfare may be adversely affected, HOSPITAL has the right to take immediate corrective measures without prior consultation with or prior notification to SCHOOL.

5. Student's Publication of Any Material Related to HOSPITAL Experience

SCHOOL shall be responsible for obtaining prior written approval of HOSPITAL before publishing any material relating to the program, assignment and/or educational experience at HOSPITAL.

6. Nondiscrimination

The Parties agree to comply with all applicable federal, state and local laws regarding non-discrimination with respect to student programs provided under the terms of this Agreement.

7. Notification to Participating Students by SCHOOL

Prior to students' participation in any program or experience at HOSPITAL, SCHOOL shall provide information to students regarding procedures when participating in a program located at HOSPITAL, which shall include:

- a) notification of HOSPITAL policies and procedures applicable to students during the program experience, including notification of HOSPITAL's non-discrimination and anti-harassment policies and procedures. Orientation, on-line learning, and all HOSPITAL policies and procedures are available to student on Pulse, the NorthShore internal web-site.
- b) notification that students shall be responsible for the costs of any medical services or treatment provided by HOSPITAL or its staff during the period of time student is participating in the program.
- c) notification that SCHOOL is responsible for obtaining prior written approval of HOSPITAL before publishing any material relating to the program, assignment and/or educational experience at HOSPITAL.

8. Proof of Insurance

SCHOOL shall provide proof of adequate liability protection prior to any student commencing training at HOSPITAL. SCHOOL shall, at its own expense, carry liability insurance covering students of SCHOOL in the minimum amount of One Million Dollars (\$1,000,000.00) per occurrence and Three Million Dollars (\$3,000,000.00) in aggregate with an Insurer that maintains a Best rating of at least A-, or equivalent. A certificate of such insurance shall be submitted annually to HOSPITAL or more frequently upon its request; naming Hospital as an additional insured and this requirement shall survive expiration of termination of this Affiliation Agreement. Failure to maintain proper insurance coverage may, at the option of HOSPITAL, result in immediate termination of this Agreement.

9. Indemnification of the Parties

Each PARTY shall indemnify and hold the other PARTY and its respective directors, officers, agents, and employees, harmless from and against any and all losses, damages, costs and expenses, which are caused by the negligent or willful conduct of the indemnifying PARTY arising out of the performance or non-performance under this Agreement. This indemnification and hold harmless provision shall survive the expiration or termination of this Agreement.

10. Proprietary Information

SCHOOL acknowledges that it and its students may become familiar with certain information of HOSPITAL, including, but not limited to, HOSPITAL's business affairs, property, methods of operation, computer systems and networks (such as data files and software within a system or network) and financial data ("Proprietary Information"). To protect the confidentiality of such Proprietary Information of HOSPITAL, SCHOOL shall:

- a) maintain Proprietary Information in strict confidence using at least the degree of care and security as SCHOOL uses to maintain its own proprietary information;
- b) not disclose Proprietary Information to any other party without the express written approval of HOSPITAL;

- c) return or destroy any Proprietary Information in their possession or control and retain no copies upon the termination of this Agreement; and
- d) instruct students regarding SCHOOL's obligations with respect to Proprietary Information.

11. Identifiable Patient Information

SCHOOL acknowledges that it and its students may have access to certain information regarding the physical or mental health conditions of patients of HOSPITAL, including the treatment of or payment for such conditions, that identifies or can be used to identify patients of HOSPITAL ("Protected Health Information or "PHI" and Personally Identifiable Information or "PII"). SCHOOL further acknowledges that HOSPITAL has a legal obligation to safeguard and maintain the privacy of such PHI and PII in accordance with regulations implemented pursuant to the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and Illinois Personal Information Protection Act. In light of the foregoing, SCHOOL shall:

- a) educate its students as to the necessity of safeguarding and maintaining the privacy of PHI and PII accessed during the program experience, including educating students on HOSPITAL's policies and procedures relating to the confidentiality of PHI and PII (available on HOSPITAL's Pulse, the HOSPITAL internal website);
- b) ensure that any PHI and/or PII in SCHOOL's or students' possession or control is maintained in accordance with HOSPITAL's policies and procedures relating to the confidentiality of PHI or PII;
- c) subject any student who violates HOSPITAL's policies and procedures relating to the confidentiality of PHI or PII, or otherwise breaches generally accepted standards of patient confidentiality, to disciplinary action under the SCHOOL's code of conduct or disciplinary policy for students, as applicable; and
- d) ensure that any PHI or PII in SCHOOL's or students' possession or control is maintained in a secure fashion as required pursuant to HIPAA and ensure that any PHI or PII is returned or destroyed and that no copies of such PHI or PII are retained by the student upon completion of the program experience or by SCHOOL upon the termination of this Agreement.

12. HIPAA

Students are members of HOSPITAL's workforce for purposes of HIPAA within the definition of "health care operations" and therefore may have access to patient medical information as provided for in the Privacy Rule of HIPAA. Accordingly, additional agreements are not necessary for HIPAA compliance purposes.

13. Confidentiality

HOSPITAL acknowledges that many student records are protected by the Family Educational Rights and Privacy Act (FERPA) and agrees to use reasonable efforts to keep confidential all educational records and reports relating to the students' training experiences.

14. Disclosure Required by Law

Notwithstanding any provision herein, Parties shall not be prevented from producing documents or disclosing information when such production or disclosure is required by law.

15. Termination of Agreement

This Agreement shall be for academic year 2023 - 2024, and will remain in effect for each subsequent academic year unless: (1) a Party notifies the other Party of its intention to terminate the Agreement at least sixty (60) days prior to the end of the academic year; (2) a Party notifies the other party of its intention to terminate the Agreement because of breach by the other Party, on the condition that prior to such notice, the Party seeking to terminate has given at least thirty (30) days written notice of the alleged breach and an opportunity for the other Party to cure the breach; or (3) a Party notifies the other Party of its intention to terminate the Agreement for any reason or no reason upon ninety (90) days prior written notice. In the event of termination, Parties shall use reasonable efforts to allow students to complete any training experience already in progress at HOSPITAL.

General Provisions

- a) Neither Party may assign its rights or duties under this Affiliation Agreement without the prior written consent of the other Party. Any attempt to assign, transfer, pledge, hypothecate, or otherwise dispose of any provision of this Affiliation Agreement in violation of the Affiliation Agreement shall be null and void.
- b) 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; and neither Party shall have the right or authority or shall hold itself 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.
- c) The arrangement described in this Affiliation Agreement shall be binding upon and inure to the benefit of all of the Parties hereto and their permitted successors and assigns.
- d) This Affiliation Agreement and any associated Program Memoranda shall be deemed to express, embody, and supersede all previous understandings, agreements, and commitments, whether written or oral, between the Parties hereto with respect to the

subject matter hereof and to finally set forth the entire agreement between the Parties hereto.

- e) This Affiliation Agreement and associated Program Memoranda shall be subject to and governed by the laws of the State of Illinois.
- f) Any notice or communication required by this Agreement shall be in writing and shall be given and deemed to have been given if (a) hand delivered; or (b) sent via overnight delivery; or (c) sent via facsimile; or (d) sent via electronic mail addressed as follows:

Notice to SCHOOL shall be sent to:

Dr. Keith McLaughlin
President
Morton College
3801 South Central Avenue
Cicero, IL 60804

Notice to HOSPITAL shall be sent to:

Dr. Richard Silver
Chief Academic Officer
NorthShore University HealthSystem
1301 Central Street
Evanston, Illinois 60201

With a copy to: Academic Contracts Counsel at the same address above

- g) No delay or omission by any Party to this Agreement to exercise his, her, or its rights hereunder shall impair any such right or power or shall be construed as a waiver or acquiescence of any default, except as agreed in writing by the Party against whom the applicable waiver or acquiescence is asserted. No waiver of any default shall be construed, taken, or held to be a waiver of any other default.
- h) This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which shall together constitute one and the same instrument.
- i) The Parties intend the terms, restrictions, covenants, and promises in this Agreement to be binding only to the extent valid and enforceable under applicable law. If any term, restriction, covenant, or promise contained in this Agreement is invalid or unenforceable, then the Parties agree to be bound by such term, restriction, covenant, or promise as modified (or deleted) to the extent (and only to the extent) necessary to make it valid and enforceable.

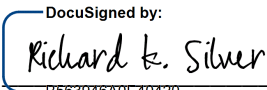
j) The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed in their respective corporate names by duly authorized officers.

MORTON COLLEGE

**NORTHSHORE UNIVERSITY
HEALTHSYSTEM**

Keith McLaughlin, Ph.D.

DocuSigned by:

B563946A0E40420...
Richard Silver, M.D.
Chief Academic Officer

Date

2/12/2024

Date

Name, Credentials
Title

Date

PROPOSED ACTION:

THAT THE BOARD APPROVE A RESOLUTION APPROVING AND ADOPTING A MASTER EDUCATIONAL AFFILIATION AGREEMENT BETWEEN MORTON COMMUNITY COLLEGE DISTRICT 527 AND NORTSHORE UNIVERSITY HEALTH SYSTEM PROGRAM MEMORANDUM.

RATIONALE:

CAPTE and the State of Illinois require all PTA students to complete a certain amount of clinical education hours. In order to 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:

AFFILIATION AGREEMENT
RESOLUTION

**A RESOLUTION APPROVING AND ADOPTING
A MASTER AFFILIATION AGREEMENT
AND RELATED PROGRAM MEMORANDUM
BETWEEN
MORTON COLLEGE
AND
NORTHSHORE UNIVERSITY HEALTHSYSTEM**

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 has a program of study leading to a physical therapy assistant degree (the “Program”); and

WHEREAS, the Program has a clinical educational experience component; and

WHEREAS, each student enrolled in the Program must complete the clinical educational experience component in order to graduate from the Program; and

WHEREAS, NorthShore University HealthSystem (“NorthShore”) has available facilities able to provide a clinical educational experience; and

WHEREAS, Morton desires to enter into the Master Affiliation Agreement and related Program Memorandum with NorthShore (collectively, the “Agreement”), a copy of which is attached hereto and incorporated herein as **Exhibit A**, to provide Morton with a site for the purpose of providing its students a clinical educational experience; 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 with NorthShore.

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 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 enter into the Agreement with NorthShore, 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 Agreement, with such insertions, omissions and changes as shall be approved by the President and the Attorney. 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, and the Morton Board Secretary is hereby authorized and directed to attest and countersign 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. Renewal.

Unless this Resolution is repealed by a majority vote of the Board, the President is

authorized and directed to renew the Agreement on substantially the same terms upon the expiration of the Agreement, or terminate the Agreement, whichever is in the best interests of Morton.

Section 5. 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 6. 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 7. 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 8. 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 28th day of February 2024.

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

Attest:

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

EXHIBIT A

PROGRAM MEMORANDUM

This Program Memorandum is entered into this 1st day of March 2024 between: MORTON COLLEGE ("SCHOOL") and NORTHSORE UNIVERSITY HEALTHSYSTEM, including its wholly owned subsidiaries, ("HOSPITAL").

This Program Memorandum, which covers the *PHYSICAL THERAPIST ASSISTANT PROGRAM* at *SWEDISH HOSPITAL* ("SITE"), is made a part of the latest Master Affiliation Agreement between SCHOOL and HOSPITAL.

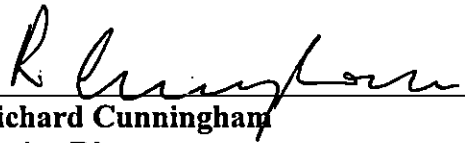
1. SITE agrees to participate as a fieldwork site to enable students to obtain practical training and experience in *PHYSICAL THERAPIST ASSISTANT PROGRAM*, and to provide the equipment, facilities and supplies which are necessary to achieve the educational objectives of the program.
2. SCHOOL and SITE will each designate a faculty member to coordinate and act as liaison person. Individual assignments to be undertaken by participating students will be mutually arranged, and a continuous exchange of information will be maintained by onsite visits when practical and by letter or telephone in other instances.
3. At least one semester prior to the field assignment, the determination of the number of students shall be a joint decision between SCHOOL and SITE based on staff and space available, and eligible students enrolled in the program.
4. While in SITE, students will have the status of trainees and are not to render patient care and/or services except as identified for educational value. Any such direct contact between a student and a patient shall be under the direct supervision of a qualified member of the SITE staff.
5. The fieldwork educational program will provide the *PHYSICAL THERAPIST ASSISTANT PROGRAM* student with the opportunity to develop increased knowledge and skill in: (*Additional items and program specific items to be added here*)
 - Communicating patient progress and treatment results to patient, appropriate family members, and other members of the patient's care team.
 - Communicating personal objectives, expectations, and problems with clinical instructor on a continuous basis.

- Performing chart reviews, documentation, and billing according to department policies and procedures for patient treatment sessions using our electronic medical record system.
 - Creating and writing patient specific rehabilitation goals and monitoring progress throughout the Physical Therapy plan of care.
 - Following recommended safety practices, policies and procedures specific to the health system that minimizes risk to patient, self, and others.
 - Supervising and directing appropriate support personnel effectively, legally, and ethically related to Physical Therapy practice.
 - Following and utilizing health system service values.
 - Adhering to a professional code of ethics, as specified by the Code of Ethics for the Physical Therapist and other ethics documents specific to physical therapy practice.
 - Adapting delivery of Physical Therapy care to reflect respect for and sensitivity to individual differences.
 - Exhibiting professional behavior during interactions with others.
 - Preparing and presenting an educational and evidence-based in-service to staff, in coordination with CI, per site and school requirements
 - Utilizing modalities appropriate to the patient's care and within the scope of Physical Therapy practice.
 - Performing manual therapy based assessment and treatments, as appropriate with the patient's plan of care. Patient assessment, program planning and treatment including discharge planning and referral to appropriate resources.
6. Regular communication will be jointly maintained for the purpose of reviewing and evaluating individual student performance. Students shall be evaluated using The School's Field Evaluation guidelines.
 7. The clinical experiences offered to students in the program in *PHYSICAL THERAPIST ASSISTANT PROGRAM* will be evaluated on a regular basis by the SCHOOL and SITE. This Program Memorandum will be executed every two years to signify continuing agreement with the educational value of the fieldwork program.

[MORTON COLLEGE]

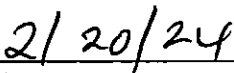
NORTHSHORE UNIVERSITY
HEALTHSYSTEM

Name, Credentials
Title



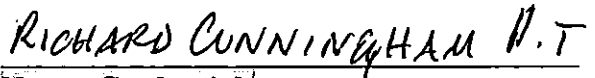
Richard Cunningham
Senior Director

Date



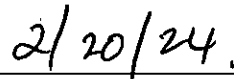
Date

Name, Credentials
Title



Name, Credentials
Title

Date



Date

PROPOSED ACTION: THAT THE BOARD APPROVE THE EMPLOYMENT STATUS OF 7 NON-TENURED INSTRUCTORS FOR ACADEMIC YEAR 2024-2025 AS SUBMITTED.

RATIONALE: [Required by Board Policy 3.1 and Chapter 110, Act 805, Section 3B-2 and 3 of the Illinois Compiled Statutes]

Approving the continued employment of non-tenured instructors reaffirms the initial employment decision and is generally recognized as a good practice since tenure is awarded at the conclusion of an instructor's probation; notice of non-renewal and extension of probation must also occur on a timely basis within the provisions of State statute.

COST ANALYSIS: N/A

ATTACHMENTS: Recommended Employment Status

RECOMMENDED EMPLOYMENT STATUS

NON-TENURED INSTRUCTORS

- **Recommended for Continued Employment** – 2024-2025 Academic Year

* <u>Instructor</u>	<u>Discipline</u>	<u>Employment Began</u>
Grady, Myeisha	Speech	Fall 2021
Thompson, Juhelia	Psychology	Fall 2021

*Employment began fall 2021, review for tenure will be prior to March 2025

- **Recommended for Continued Employment** – 2024-2025 Academic Year

* <u>Instructor</u>	<u>Discipline</u>	<u>Employment Began</u>
Chesters, Samantha	English	Fall 2022
Loudon, Nichols	Physical Science	Fall 2022
Markel, Carolyn	Adult Education	Fall 2022
Riemer, Nathan	Social Science	Fall 2022

*Employment began fall 2022, review for tenure will be prior to March 2025

- **Recommended for Continued Employment** – 2024-2025 Academic Year

** <u>Instructor</u>	<u>Discipline</u>	<u>Employment Began</u>
Finke, Ashley	PTA	Fall 2023

**Employment began fall 2023, review for tenure will be prior to March 2026

PROPOSED ACTION:

Approval of Ford Motor Company/ Ziegler Ford of North Riverside Vehicle Donation.

Donation of a 2023 Lincoln Aviator from the Ford Motor Company and Ziegler Ford of North Riverside for use in the Automotive Technology Program in support of the Ford Technical Career Entry Program and the Maintenance & Light Repair Certificate (MLR).

RATIONALE:

The donated vehicle will be used for practical learning in the Automotive Technology Program. The donation further solidifies the partnership between the Program and Ziegler Ford. The vehicle will ensure that students gain hands-on experience through learning diagnostic and repair techniques on current vehicles, similar to what they will find as they enter the workplace.

COST ANALYSIS:

N/A

ATTACHMENT:

Vehicle Donation Agreement



Ford Automotive Career Exploration (ACE) Program

FORD TRAINING EQUIPMENT DONATION AGREEMENT

This EQUIPMENT Donation Agreement ("Agreement"), entered into this 01/08/2024, is by and between Ford Motor Company ("FORD"), whose address is 1555 Fairlane Drive, Allen Park, Michigan 48101, and Morton College MLR ("SCHOOL") whose address is 3801 S. Central Ave, Cicero IL 60804

RECITALS

- A. FORD is willing to donate to SCHOOL certain EQUIPMENT as defined below, in support of SCHOOL's automotive training in the FORD Automotive Career Exploration (ACE) Program.
- B. SCHOOL is willing to receive the EQUIPMENT and use it for the purpose and in accordance with the terms and conditions of this Agreement.

NOW, THEREFORE, for the good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

TERMS & CONDITIONS

1. "EQUIPMENT" shall mean complete vehicles, production sub-assemblies of vehicles (for example, but not specifically engines, transmissions, etc.), or other production items to support an automotive training program (for example, but not specifically VCMs, tools specific to FORD vehicles, etc.) as identified below:

Part Number/VIN	Description	Quantity
5LM5J7WC8PGL13367	2023 Aviator	1

2. Donation.

- (a) FORD hereby donates the EQUIPMENT specified above to SCHOOL, to be held and used by SCHOOL or its designees in accordance with the terms and conditions of this Agreement:

(b) All intellectual property including any trademarks and tradenames owned by FORD, including but not limited to intellectual property, trademarks and tradenames incorporated in or on the EQUIPMENT ("INTELLECTUAL PROPERTY") are, and will remain the exclusive property of FORD. SCHOOL shall not take any action that jeopardizes the INTELLECTUAL PROPERTY, and shall acquire no licenses or any other rights in the INTELLECTUAL PROPERTY. SCHOOL acknowledges and agrees that nothing in this Agreement shall be construed to be an assignment of any rights in any of Ford INTELLECTUAL PROPERTY, and that it will not assign, sublicense, transfer, or otherwise convey its rights or obligations under this Agreement.

(c) **ALL EQUIPMENT IS USED. SCHOOL AGREES THAT THE EQUIPMENT IS BEING DONATED IN "AS IS" CONDITION AND FORD DISCLAIMS ANY AND ALL EXPRESS AND IMPLIED WARRANTIES.**

3. Location; Risk of Loss. Upon execution of this Agreement and upon delivery of the EQUIPMENT to SCHOOL, the EQUIPMENT shall become the property of SCHOOL, and SCHOOL shall bear the risk of loss of and damage to the EQUIPMENT and/or any personal injury (including death) or property damage caused by SCHOOL's use of the Training EQUIPMENT, in each case including loss or damage that occurs despite SCHOOL's or FORD's exercise of reasonable care.
4. FORD expressly disclaims, and SCHOOL expressly releases FORD from any and all liability associated with the EQUIPMENT.
5. Taxes, Fees and Other Permits. SCHOOL shall pay all occupational taxes and governmental charges imposed in connection with the use and operation of the EQUIPMENT.
6. Delivery. FORD shall be responsible for delivery of the EQUIPMENT to SCHOOL [OR SCHOOL] shall pick up the EQUIPMENT at NA. FORD shall not be responsible for any delay in delivery or availability of the EQUIPMENT.
7. Use of EQUIPMENT.
 - (a) SCHOOL may utilize the EQUIPMENT only for training programs. When the EQUIPMENT is no longer useful for training, SCHOOL shall properly dispose of the EQUIPMENT in such a manner as to ensure that the EQUIPMENT or any of its/their components can no longer be used or sold or have any value other than as scrap. The EQUIPMENT will be disposed of at SCHOOL's expense, including transportation to any scrap yard and any other associated fees. SCHOOL is entitled to collect and keep any funds received for the scrap value of the EQUIPMENT.
 - (b) The EQUIPMENT may not be installed or used on vehicles operated on public roads. SCHOOL shall not use or operate the EQUIPMENT in violation of any federal, state, local, or provincial law, rule, regulation or ordinance. The EQUIPMENT shall be operated at all times in a safe, careful and lawful manner and by legally qualified operators. Under no circumstances shall any such operators be presumed to be the agent, servant or employee of FORD, nor shall any of them be deemed to be under FORD's exclusive direction and control.
 - (c) In no event shall SCHOOL make the EQUIPMENT available to motor vehicle manufacturers or their agents, or motor vehicle suppliers or their agents, other than (i) SCHOOL's own authorized designees, or (ii) FORD and its designated agents.

- (d) UPON COMPLETION OF USE OF THE EQUIPMENT FOR THE FOREGOING PURPOSES, SCHOOL SHALL PROMPTLY SCRAP THE EQUIPMENT (FULL CRUSH). SCHOOL WILL NOT RE-USE, DONATE, SELL OR OTHERWISE DISPOSE OF THE EQUIPMENT OR ANY COMPONENTS FROM EQUIPMENT WITHOUT FORD'S PRIOR WRITTEN CONSENT, WHICH FORD MAY WITHHOLD IN ITS SOLE DISCRETION.
8. Confidentiality and Publicity. Except as required by law, SCHOOL shall not disclose or publicize to any third party: (i) any description of the EQUIPMENT, technical specifications or other information about the EQUIPMENT, (ii) the nature or terms of this Agreement, or (iii) the results of any testing, inspection or evaluation by SCHOOL without FORD's prior written consent. SCHOOL shall take the necessary steps to familiarize all appropriate employees and students of its obligations under this paragraph.
9. Force Majeure/Limitation of Liability.
- (a) FORD shall not be liable for any failure in performing any provision hereof due to fire or other casualty, labor difficulty, governmental restriction or any cause beyond FORD's control.
- (b) **IN NO EVENT SHALL FORD BE LIABLE FOR ANY DAMAGE TO THE EQUIPMENT AND/OR ANY PERSONAL INJURY (INCLUDING DEATH) OR PROPERTY DAMAGE CAUSED BY SCHOOL'S USE OF THE TRAINING EQUIPMENT, OR FOR ANY LOSS OF PROFITS, OTHER CONSEQUENTIAL DAMAGES OR INCONVENIENCE DUE TO ANY THEFT, DAMAGE, LOSS, DELAY OR FAILURE OF DELIVERY OR DEFECT OR FAILURE OF THE TRAINING EQUIPMENT OR THE TIME CONSUMED IN RECOVERING, REPAIRING, SERVICING OR REPLACING THE SAME.**
10. Dispute Resolution. If either party initiates litigation on contractual causes arising from this Agreement, the other party shall have the right to initiate mediation with the Model Procedure for Mediation of Business Disputes of the Center for Public Resources ("CPR"). Each party will bear equally the costs of the mediation.
- (a) The parties will jointly appoint a mutually acceptable mediator, seeking assistance in such regard from CPR if they have been unable to agree upon such appointment within twenty (20) calendar days.
- (b) The parties agree to participate in good faith in the mediation and negotiations related thereto for a period of thirty (30) calendar days.
- (c) If the mediation is not successful, either party may initiate litigation. This Agreement shall be interpreted and construed in accordance with the laws of the State of Michigan, without regard to its conflicts of laws provisions.
11. Miscellaneous.
- (a) This Agreement constitutes the entire agreement between the parties and may only be amended, modified or supplemented by a written amendment executed by FORD and SCHOOL. In no event shall any course of dealing, custom or usage of trade modify, alter or supplement any of the terms or provisions contained herein.

- (b) Failure by FORD to enforce any term, provision or condition hereof, or to exercise any of its rights hereunder, shall not be construed as thereafter waiving any such terms, provisions, conditions or rights.
- (c) All notices specified or permitted herein shall be in writing, shall be given by postpaid U.S. mail, and shall be deemed given when mailed in a post box regularly maintained by the U.S. Postal Service sent to the address of the party listed above.
- (d) Electronic Signature. A faxed signature or other electronically transmitted signature (i.e. via a .pdf file) on this Agreement will have the same legal force and effect as though it were the original of such signature

By its signature below, SCHOOL represents that such person is the duly authorized representative of SCHOOL and SCHOOL hereby accepts and acknowledges receipt of the EQUIPMENT listed above and has read, understands, and is in agreement with the terms and conditions of this Agreement.

Signature Page Follows

SCHOOL Morton College MLR

Instructor's Signature

Don Sykora

Instructor's Printed Name

Date

1-25

SCHOOL Officer/Authorized Representative's Signature

Keith McLaughlin

SCHOOL Officer/Authorized Representative's
Printed Name

Date

1-25-24

President

SCHOOL Officer/Authorized Representative's
Title

EQUIPMENT Delivery Contact at SCHOOL:

Name: Don Sykora
E-Mail: Don.Sykora@morton.edu
Phone: 708-656-8000 ext. 1324

Ford Motor Company (FORD)

Name: Michael McLean

Title: Market Area Coordinator

E-Mail: mmclea27@ford.com

Date: 1/8/24

DATE: 2-8-24

PROPOSED ACTION: For the board to approve the IHSA Girls Basketball Super Sectional Game (2A) being held on February 26th 2024 from 6:00 pm – 9:30p

RATIONALE: To host the IHSA Super Sectional (2A) at Morton College

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: 2/7/24

Name of Organization: Illinois High School Association

Address: 2715 McGraw Dr. Bloomington 61704
Street City Zip Code

Telephone: 309-663-6377 Person to Contact: Beth Sauser

Date(s) Requested: Feb. 26, 2024

Time Requested: From: 6:00 pm To: 9:30 pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: _____

Purpose of Use: IHSA Girls Basketball Super-Sectional Game (2A).

Expected Attendance: To be determined

Equipment Requested: Those normal for typical game operations.

Extent to which refreshments, if any, are to be served: Concessions

I (we) agree to comply with all rules and regulations set forth in the Morton College Campus Facilities Rental and Use Procedure.

Authorized Signature: Beth H. Sauser

Organization Title: IHSA ASST. EXEC. DIR.

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

_____ 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: IHSA
ADDRESS: 2715 Mc Graw, Bloomington, IL
TELEPHONE: 369-663-6377
DATE (S) OF UTILIZATION: 2/26/2024

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: Beth A. Sauer
Organization Title: IHSA
Date: 2/8/2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/18/2024

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).

PRODUCER American Specialty Insurance & Risk Services, Inc. 7609 W. Jefferson Blvd., Suite 100 Fort Wayne IN 46804		CONTACT NAME: PHONE (A/C, No. Ext): FAX (A/C, No): E-MAIL: ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: Arch Insurance Company NAIC # 11150 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
INSURED Illinois High School Association 2715 McGraw Drive Bloomington IL 61704			

COVERAGES

CERTIFICATE NUMBER: 1002204188

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 INSR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	Y	SBCGL0359406	09/01/2023	09/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 5,000,000 PRODUCTS - COM/POP AGG \$ 5,000,000 \$
	AUTOMOBILE LIABILITY ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$			SBFXS0051206	09/01/2023	09/01/2024 EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

- The Medical Expense Limit shown herein only applies to the insured's office operations at 2715 McGraw Drive, Bloomington, IL, 61704, as per Form CG 2135 Exclusion - Coverage C - Medical Payments.

- The Certificate Holder shall be an Additional Insured, but only with respect to the operations of the Named Insured, and subject to the provisions and limitations of Form CG 2026 Additional Insured - Designated Person or Organization, but only with respect to 2A GIRLS BASKETBALL SUPER-SECTIONAL on February 26, 2024.

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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AGENCY CUSTOMER ID: _____
LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page 1 of 1

AGENCY American Specialty Insurance & Risk Services, Inc.		NAMED INSURED Illinois High School Association 2715 McGraw Drive Bloomington, IL 61704	
POLICY NUMBER SBCGL0359406		EFFECTIVE DATE: 09/01/2023	
CARRIER Arch Insurance Company	NAIC CODE 11150		

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: ACORD 25 FORM TITLE: CERTIFICATE OF LIABILITY INSURANCE - Certificate #1002204168

- Additional Insured per CG 2026 applies to any person or organization you are required to add as an additional insured to this policy by written contract or written agreement which is currently in effect or coming into effect during the term of this policy; and Executed prior to the occurrence of any "property damage", "bodily injury", or "personal and advertising injury".

DATE: 2-12-24

PROPOSED ACTION: For the board to approve the Berwyn Development Corporation to use a classroom for a Sanitation Manager Certification Class.

RATIONALE: Host a class for Sanitation Manager Certification with the Illinois Restaurant Association at Morton College on March 15, 2024 from 8:00 am – 5:30 pm.

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: 1/31/2024

Name of Organization: Berwyn Development Corporation

Address: 3322 S. Oak Park Ave Berwyn, IL 60402
Street City Zip Code

Telephone: (708) 749-6582 Person to Contact: Paula Garibay

Requested: Friday, March 15, 2024

Time Requested: From: 8:00 am To: 5:30 pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Room 37B

Purpose of Use: Host a class for Sanitation Manager
Certification with the Illinois Restaurant
Association.

Expected Attendance: 25-30

Equipment Requested: CLASSROOM style set-up, projector screen

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: _____

CEO / Executive 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 Development Corp.
ADDRESS: 3322 S. Oak Park Ave.
TELEPHONE: (708) 749-8100
DATE (S) OF UTILIZATION: Friday, March 15, 2024

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.

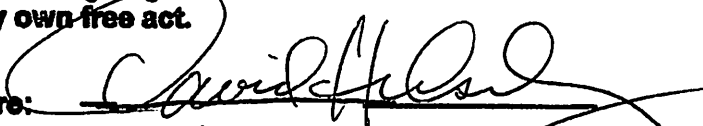
This release contains the entire agreement between the parties hereto and the terms of this release are contractual and not a mere recital.

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:

Date:


CEO/ Executive Director
1/31/2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/16/2023

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).

PRODUCER
AssuredPartners of Illinois, LLC
4350 Weaver Pkwy
Warrenville IL 60555-3925

CONTACT
NAME: Certificate TeamPHONE
(A/C, No, Ext): 630-355-2077FAX
(A/C, No): 630-355-7996E-MAIL
ADDRESS: certs.apil@assuredpartners.com

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A : Scottsdale Insurance Company

41297

INSURED
Berwyn Development Corp.
3322 S. Oak Park Avenue
Berwyn IL 60402

BERWDEV-01

INSURER B :

INSURER C :

INSURER D :

INSURER E :

INSURER F :

COVERAGES

CERTIFICATE NUMBER: 1966927408

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 SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	CPS7766614	4/14/2023	4/14/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Deductible \$ 0
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: Computer Lab - Sanitation Manager Training Class with Illinois Restaurant Association; Event Date: July 10, 2023.

Additional Insured(s) for General Liability: Morton College.

CERTIFICATE HOLDER

CANCELLATION

Morton College
3801 S Central Avenue
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

© 1988-2015 ACORD CORPORATION. All rights reserved.

DATE: 2-9-24

PROPOSED ACTION: For the board to approve South Berwyn District 100 Berwyn Band Festival on 3-23-24 from 7:30am to 12:30pm.

RATIONALE: Provide a space for South Berwyn District 100 to hold their Berwyn Band Festival on 3-23-24

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: 1/10/24

Name of Organization: Berwyn South School District 100

Address: 3401 Gundersen Ave Berwyn IL 60402-3771
Street City Zip Code

Telephone: 708-795-2300 Person to Contact: Jessica Clark

Date(s) Requested: Sat March 16, 2024

Time Requested: From: 7:30am To: 12:30pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Performing Arts Center

Purpose of Use: Berwyn Band Festival

Expected Attendance: 100+

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: [Signature]

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

_____ President _____ Date

**MORTON COLLEGE
HOLD HARMLESS AGREEMENT
WAIVER AND RELEASE OF ALL CLAIMS**

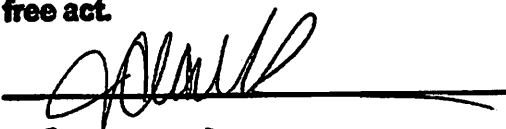
This form must be completed and returned with the Facility Use Permit Application together with a copy of your Certificate of Insurance.

ORGANIZATION: Berwyn South School District 100
ADDRESS: 3401 Gundersen Ave Berwyn 60402
TELEPHONE: (708) 795-2300
DATE (S) OF UTILIZATION: Sat 3/16/24

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: Band Director
Date: 1/10/24



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/6/2023

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).

PRODUCER
Arthur J. Gallagher Risk Management Services, LLC
2850 Golf Rd
Rolling Meadows IL 60008

CONTACT NAME: Lilly Wagner

PHONE (A/C, No, Ext): 630-647-3162

FAX (A/C, No):

E-MAIL ADDRESS: Lillian_Wagner@ajg.com

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Suburban School Cooperative Insurance Pool

INSURER B:

INSURER C:

INSURER D:

INSURER E:

INSURER F:

INSURED
Suburban School Cooperative Ins Pool
C/O South Berwyn School District #100
3401 South Gunderson Ave.
Berwyn IL 60402-2999

COVERAGES

CERTIFICATE NUMBER: 1850637939

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"/> COMMERCIAL GENERAL LIABILITY <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 <input type="checkbox"/> OTHER:	Y		SSCIPGL2023	12/31/2023	12/31/2024	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"/> AUTOMOBILE LIABILITY <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			SSCIPAL2023	12/31/2023	12/31/2024	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"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			SSCIPGL2023	12/31/2023	12/31/2024	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Property (Including Theft) SIR - \$400,000			SSCIPPR2023	12/31/2023	12/31/2024	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

Morton College
3801 S. Central Ave
Cicero IL 60804

CANCELLATION

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

DATE: 2/9/24

PROPOSED ACTION: For the board to approve Chi-Town Classic Car Club to use the main parking lot for (4) Car shows on 5/4/24, 6/28/24, 7/26/24, & 8/10/24

RATIONALE: To have (4) car shows at Morton College with all proceeds on 5/4/24 go to The American Legion Cicero Post #96

COST ANALYSIS: None

ATTACHMENT:

MORTON COLLEGE
Facility Use Permit Application

2024

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: 2-7-24

Name of Organization: Chi-Town Classic Car Club

Address: 5644 W 23RD ST Cicero IL 60804
Street City Zip Code

Telephone: 872-207-8505 Person to Contact: Jorge Robledo

Date(s) Requested: (Sat 5/4/24 9A-4p)(Fri 4/28/24 4p-10p)(Fri 7/26 4p-10p)

Time Requested: From: _____ (For 8/10/24 9A-4p)

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Parking Lot SE End

Purpose of Use: CAR Show - Food Truck

on 5/4/24 there will be a food truck and auto parts
sale

Expected Attendance: 20 vendors proceeds go to American Legion
100 overall Cicero post #96
Attendance 5820 W. 35th ST, Cicero IL

Equipment Requested: _____

Extent to which refreshments, if any, are to be served: Food Truck on 5/4/24

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: _____

Please send this form to: Director of Physical Plant
Morton College
3801 S. Central Ave.
Cicero, Illinois 60804
(708) 656-8000, Ext. 221 Fax (708) 656-7679

_____ Date

_____ Date

Keith D. McLaughlin, Ph.D.

_____ Date

_____ 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: Chi-Town Classic Car Club
ADDRESS: 5644 W. 23RD St Cicero IL 60804
TELEPHONE: 872-207-8505
DATE (S) OF UTILIZATION: (5/4/24 9A-4p) (6/28/24 4p-10p) (7/24/24 4p-10p)
(Fri 8/10/24 9A-4p) SAT Fri

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: _____

Date: _____

J. Rull
Chi-Town Classics CC
2-9-2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/07/2024

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.

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PRODUCER East Main Street Insurance Services, Inc. Will Maddux PO Box 1298 Grass Valley CA 95945	CONTACT NAME: Will Maddux PHONE (A/C, No, Ext): (530) 477-6521 FAX (A/C, No): E-MAIL ADDRESS: info@theeventhelper.com
INSURED Chitown Classics Car Club c/o c/o Nabil Martinez 5644 W 23rd St Cicero IL 60804	INSURER(S) AFFORDING COVERAGE INSURER A: Evanston Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER:

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"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Host Liquor Liability <input type="checkbox"/> Retail Liquor Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	Y	N	3DS5475-M3404012	05/01/2024 12:01 AM	11/02/2024 12:01 AM	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Deductible \$ 1,000
	<input type="checkbox"/> AUTOMOBILE LIABILITY ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A					PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate holder listed below is named as additional insured per attached MEGL 2217 01 19. Attendance: 3600, Event Type: Car Show - Static(Parked) Only.

CERTIFICATE HOLDER

CANCELLATION

Director of Physical Plant 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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EVANSTON INSURANCE COMPANY

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:
COMMERCIAL GENERAL LIABILITY COVERAGE FORM

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

Director of Physical Plant
Morton College
3801 S Central Ave
Cicero, IL 60804

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule of this endorsement, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by the acts or omissions of any insured listed under Paragraph 1. or 2. of Section II – Who Is An Insured:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III – Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

All other terms and conditions remain unchanged.

DATE: 2-22-24

PROPOSED ACTION: For the board to approve LDE Soccer Pony's Group to use the soccer field.

RATIONALE: To use the Soccer Field for practices and games thru July 2024

COST ANALYSIS: None

ATTACHMENT: Facilities 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: 2/14/2024

Name of Organization: LDC Soccer - Ponys FC

Address: 2725 S. 58th St Cicero IL 60804
Street City Zip Code

Telephone: (773) 430-6352 Person to Contact: Miguel Pando
February

Date(s) Requested: March thru June 2024

Time Requested: From: Tuesdays / Wednesdays - 6pm To: Thursdays, some Fridays / Saturdays / Sun
Wednesdays 6pm to 9pm / Games during the
Weekend.

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Morton College Gym (Tuesday / Wednesday / Thursday)
Monday / Week

Purpose of Use: Soccer (Youth Soccer) Training

We have a youth soccer program practice - At gym
Our home games / outdoor practice - Antonio Carballo

Expected Attendance: Players / Parents / Fans

Equipment Requested: Soccer gear / Practice equipment.

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: [Signature]

Organization Title: Club President / 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

Date

President

**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:

LDE Soccer - Ponys FC

ADDRESS:

2725 S. 58th CRT, C1700 160804

TELEPHONE:

(713) 430-6257

DATE (S) OF UTILIZATION:

March thru June 2024

Monday Tuesdays, Wednesdays, Thursdays
6pm - 9pm

Saturdays
Sundays
Game school
summit

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:

[Signature]

Organization Title:

President / Director

Date:

2/17/2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/14/2024

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).

PRODUCER USI Insurance Services NW 601 Union Street, Suite 1000 Seattle, WA 98101	CONTACT NAME: Heidi Palmer PHONE (A/C, No. Ext): 206-577-6985 FAX (A/C, No.): E-MAIL ADDRESS: Heidi.Palmer@usi.com INSURER(S) AFFORDING COVERAGE INSURER A: Accredited Surety and Casualty Co, Inc. NASC # 26379 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
INSURED Illinois Youth Soccer Association 1655 S Arlington Heights Rd., Ste 201 Arlington Heights IL 60005	

COVERAGES**CERTIFICATE NUMBER: 78640253****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.

DISB LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Abuse & Molestation <input checked="" type="checkbox"/> Participant Legal Liability GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Event	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	1TREIL170133853801	9/1/2023	9/1/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) \$2,000,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$ COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB DED RETENTION \$ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	1TREIL170133853801	9/1/2023	9/1/2024	EACH OCCURRENCE \$3,000,000 AGGREGATE \$3,000,000 \$ PER STATUTE <input type="checkbox"/> OTHER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

This certificate is issued on behalf of Illinois Youth Soccer Association & LDE SOCCER ORGANIZATION
Certificate holder is Additional Insured as respects the operations of the Named Insured for sanctioned activities of the state association. Waiver of Subrogation applies when required by written contract.
Coverage is Primary Non-Contributory, forms attached.

CERTIFICATE HOLDER

Morton College
Athletic Department
3801 S Central Ave
Cicero IL 60804

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THIS POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Gary Patterson

Gary D. Patterson

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ACORD 25 (2016/03)

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – MANAGERS OR LESSORS OF PREMISES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Designation Of Premises (Part Leased To You):

As required by written contract

Name Of Person(s) Or Organization(s) (Additional Insured):

Morton College
Athletic Department
3801 S Central Ave
Cicero IL 60804

Additional Premium: INCL.

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by you or those acting on your behalf in connection with the ownership, maintenance or use of that part of the premises leased to you and shown in the Schedule and subject to the following additional exclusions:

This insurance does not apply to:

1. Any "occurrence" which takes place after you cease to be a tenant in that premises.
2. Structural alterations, new construction or demolition operations performed by or on behalf of the person(s) or organization(s) shown in the Schedule.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and

2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III – Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
 2. Available under the applicable limits of insurance;
- whichever is less.

This endorsement shall not increase the applicable limits of insurance.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**PRIMARY AND NONCONTRIBUTORY –
OTHER INSURANCE CONDITION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

The following is added to the Other Insurance Condition and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

- (1) The additional insured is a Named Insured under such other insurance; and

- (2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**WAIVER OF TRANSFER OF RIGHTS OF RECOVERY
AGAINST OTHERS TO US (WAIVER OF SUBROGATION)**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
ELECTRONIC DATA LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART DESIGNATED SITES
POLLUTION LIABILITY LIMITED COVERAGE PART DESIGNATED SITES
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART
RAILROAD PROTECTIVE LIABILITY COVERAGE PART
UNDERGROUND STORAGE TANK POLICY DESIGNATED TANKS

SCHEDULE

Name Of Person(s) Or Organization(s):

Morton College
Athletic Department
3801 S Central Ave
Cicero, IL 60804

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

The following is added to Paragraph 8. Transfer Of
Rights Of Recovery Against Others To Us of
Section IV – Conditions:

We waive any right of recovery against the person(s)
or organization(s) shown in the Schedule above
because of payments we make under this Coverage
Part. Such waiver by us applies only to the extent that
the insured has waived its right of recovery against
such person(s) or organization(s) prior to loss. This
endorsement applies only to the person(s) or
organization(s) shown in the Schedule above.

DATE: 2-22-24

PROPOSED ACTION: For the board to approve the use of the gymnasium for a Benefit Basketball game for “The Dyanla “DeDe” Rainey Foundation in October 2024
Tentative Dates October 12th or October 26th 2024

RATIONALE: Benefit Basketball Game

COST ANALYSIS: None

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: 02/22/2024

Name of Organization: Dyanla "DeDe" Rainey Foundation

Address: 700 S. 6th Ave Maywood IL 60153
Street City Zip Code

Telephone: 773-817-6415 Person to Contact: Margo Rainey

Date(s) Requested: 10/12/24 OR 10/26/24

Time Requested: From: 12:00pm To: 6:00pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Gym

Purpose of Use: Fundraiser

Expected Attendance: _____

Equipment Requested: Tables, Chairs, _____

Extent to which refreshments, if any, are to be served: _____

I (we) agree to comply with all rules and regulations set forth in the Morton College Campus Facilities Rental and Use Procedure.

Authorized Signature: Margo Rainey
Organization Title: President

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

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: Dyanla" DeDe Rainey Foundation
ADDRESS: 700 S. 10th Ave
TELEPHONE: 773-817-10415
DATE (S) OF UTILIZATION: 10/12/24 or 10/26/24

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: Marge Rainey
Organization Title: President
Date: 02/22/2024

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

PROPOSED ACTION:

THAT THE BOARD APPROVE ANGELICA ALVARADO AS THE NEW CREDENTIAL ANALYST/DEGREE AUDITOR FOR THE OFFICE OF ADMISSIONS AND RECORDS/REGISTRAR WITH AN EFFECTIVE START DATE OF 03/01/24.

RATIONALE

The purpose of this position is to support to the Office of Admissions and Records/Registrar by evaluating official transcripts, review and process degree audits, assist with registration, update the degree audit system and provide support to OAR.

COST ANALYSIS:

\$64,081

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

PROPOSED ACTION:

THAT THE BOARD APPROVE MICHAEL WOLFF AS THE CHIEF OF CAMPUS POLICE.
EFFECTIVE MARCH 01, 2024.

RATIONALE

CURRENTLY, MICHAEL WOLFF IS THE INTERIM CHIEF OF CAMPUS POLICE.

COST ANALYSIS:

PROPOSED ACTION: THAT THE BOARD APPROVE THE HIRING OF AMY KINNEY FOR THE POSITION OF SENIOR ADMINISTRATIVE ASSISTANT IN THE ACADEMIC DEANS' OFFICE EFFECTIVE 03/05/2024.

RATIONALE: Ms. Kinney is a highly qualified internal candidate for this position. She has a history with Morton College and has done excellent work in the Nursing department and the Physical Therapist Assistant program as an Administrative Assistant.

COST ANALYSIS: \$60,000 annual salary

PROPOSED ACTION: THAT THE BOARD APPROVE CHRISTOPHER DOMINGUEZ AS THE NEW FT CASHIER/ACCOUNTS RECEIVABLE SPECIALIST EFFECTIVE MARCH 5, 2024.

RATIONALE: Christopher Dominguez is filling the current vacancy within the Cashiers/Accounts Receivable Team.

COST ANALYSIS: \$44,070.00

ATTACHMENT: NONE

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

PROPOSED ACTION: THAT THE BOARD APPROVE JULIAN ESCONTRIAS MUNOZ AS A NEW ONE STOP CENTER SPECIALIST FT FOR THE ONE-STOP STUDENT SERVICES CENTER WITH AN EFFECTIVE START DATE OF MARCH 5, 2024.

RATIONALE

To provide a welcoming environment in the One-Stop Student Services Center and provide student support as well as assist student services. Assist students work through a variety of obstacles and provide seamless process between departments. Help develop and maintain procedures to support and assess student needs and satisfaction.

COST ANALYSIS:

\$44,070.00

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION: THE BOARD APPROVES DEBOLINA BHAUMIK AS THE NEW DATA AND RESEARCH ANALYST IN THE INSTITUTIONAL RESEARCH DEPARTMENT WITH AN EFFECTIVE START DATE OF MARCH 6, 2024.

RATIONALE: THIS HIRE WILL SUPPORT THE NEED FOR A DATA AND RESEARCH ANALYST IN THE INSTITUTIONAL RESEARCH DEPARTMENT.

COST ANALYSIS: \$65,000.00



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Reimbursement for Travel Expenses

NO. 8.3

SECTION: Institutional

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Transportation, meals, lodging and other documented expenses referenced herein incurred by authorized persons while on college-approved travel may be reimbursed.

"Maximum lodging rate" means (1) the cost of the conference designated hotel, not to exceed \$300 (excluding taxes); or (2) the maximum reimbursement rate for lodging expenses as provided by the United States General Services Administration for a particular date and location.

Reimbursement shall be as follows:

- a. Travel: The traveler is expected to select the most economical route and mode of transportation. Should the traveler select an indirect route for convenience, any extra costs incurred will be borne by the traveler, and reimbursement will be based only on such charges as would have been incurred traveling the most direct and economical route.
 - i. Public Carrier: The expense of traveling by public carrier (rail, bus or airplane) will be allowed on the basis of actual cost but limited to coach/tourist fare in any case and further limited by the cost of tourist class/coach commercial air transportation.
 - ii. Private Vehicle:
 - (1) If travel by private vehicle is chosen, the traveler will be reimbursed for mileage at the current allowable rate as specified by the Internal Revenue Service.
 - (2) When two or more travelers are traveling to the same event by private vehicle, they are expected to share transportation expenses unless other arrangements are approved in advance.
 - (3) Mileage reimbursement will be based on distances recorded on an official highway map for the most direct route.
 - (4) Additional mileage will be allowed as necessary for transportation in the community which is the point of destination.

DATE APPROVED BY BOARD OF TRUSTEES: March 27, 1980; February 26, 2018; November 16, 2016, September 27, 2023

DATES REVISED: March 24, 1983; October 25, 2001; January 23, 2002; April 22, 2009; December 15, 2010, January 22, 2018, September 27, 2023, February 7, 2024

REVIEWED DATES: January 22, 2018, September 27, 2023, February 7, 2024
Illinois Community College District No. 527



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- (5) The reimbursable amount allowed for travel by private vehicle normally shall not exceed the cost of tourist class/coach commercial air fare transportation. However, exception will apply in circumstances in which the traveler's schedule or destination does not correspond with that of public carriers.
 - (6) Travelers driving privately owned vehicles are expected to be properly licensed and protected at their own expense by personal liability and property damage insurance at the level currently required by law. Traffic tickets are the responsibility of the driver except for Morton College equipment defect violations.
 - iii. Rental Vehicle: When a rental vehicle is chosen for a trip, reimbursement will be based upon receipts for actual charges.
 - iv. Other Ground Transportation: Expenses for ground transportation not identified above (taxi, local bus, and subway) and miscellaneous travel expenses (parking and tolls) are allowed as necessary.
 - b. Lodging: Actual cost of the least expensive single room available at conference designated hotels for only the nights necessary to attend to College business, but not to exceed \$300 per night (excluding taxes). If there is no room available at conference designated hotels at or below the maximum lodging rate, then the traveler may be reimbursed for any mid-range quality hotel within a five (5) mile radius of the conference up to the maximum lodging rate. If no such room is available, then the traveler may be reimbursed for an amount over the maximum lodging rate at any conference designated hotel, subject to the pre-approval of the President and Board Chair. When a traveler shares lodging with an unauthorized traveler, the traveler will provide a receipt or printed rate schedule showing the single occupancy rate. If documentation of the single occupancy rate is not provided, the allowable expense will be computed by dividing the number of persons into the total daily rate as indicated on the bill. If a room more expensive than a single room (i.e., a suite) is needed for the continuation of College business when a conference room/center is not available for use by the College and a

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Illinois Community College District No. 527



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Reimbursement for Travel Expenses

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suite is actually used for the continuation of College business and the suite is more economical than booking an additional conference room/center, then with the pre-approval of the President and Board Chair, one traveler among the group who will use the suite for business purposes may book and be reimbursed for the appropriate sized suite for said business.

- c. Meals and Incidentals*: A per diem is given in lieu of the meal allowance and is to cover the cost of meals and tips. Receipts are not required to support this allowance. Per diem is based the current applicable Internal Revenue Service Meals and Incidentals Per Diem Rate as defined and posted by location.

*Incidentals are defined by the IRS and shall, in combination with the cost of meals, not exceed the per diem rate

- d. Conference Registration Fees: Actual cost for conference registration fee. Meals included with Registration Fee are not eligible for per diem reimbursement.
- e. Expenses not related to the College's business are not reimbursable. Examples of non-reimbursable expenses include but are not limited to:
- i. Alcoholic beverages;
 - ii. Coat check;
 - iii. Global Positioning Systems {GPS}, either rental or purchase;
 - iv. Personal entertainment charges such as movies, sporting events, spa/health clubs, sightseeing, tours, etc.
 - v. Personal convenience charges such as personal phone calls from hotel room in excess of one per day {at 15 minutes or less}, hotel laundry, shoe care, and valet services;
 - vi. Limousine services unless the rate charged is equivalent or less than a taxi fare;
 - vii. Late check-out and room guaranteed charges;
 - viii. Non-College related expenses, including spouse/family travel expense unless specific prior approval is provided in a grant or contract;
 - ix. Gifts;

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- x. Purchase of clothing and/or toiletries;
 - xi. Traveler's checks;
 - xii. Interest on credit cards;
 - xiii. Misuse of lost credit cards;
 - xiv. Tobacco products;
 - xv. Towing of a personal automobile;
 - xvi. Removal of keys locked in personal automobile;
 - xvii. Damage to automobile (rental or personal);
 - xviii. Maintenance or repair of personal property;
 - xix. Parking tickets or other traffic fines;
 - xx. Personal automobile accident insurance;
 - xxi. Insurance on personal property; and
 - xxii. Loss of personal property, personal funds or cash advances.

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