

Morton College

Public Regular Board Meeting

Wednesday, March 26, 2025, 10:00 AM

Student Trustee Report- March

University Day: Different Universities came to Morton College and offered on the spot provisional acceptance to students.

Midterms week: The SAO hosted various different Camus activities to help students de-stress with the week full of half way marks in their classes.

Blues Concert: The SAO hosted a live blues concert in the student commons. They also collaborated with the community collaborative committee and Morton College library to give students a special lunch.

UIC Advisor Day: Carolina Saldana and Advising hosted a workshop for students to have a one on one opportunity to have a 30 minute meeting with a UIC advisor and go over unofficial transcripts and create a smooth transfer pathway to the four-year university.



MORTON COLLEGE

COMMUNITY COLLEGE DISTRICT NO.527

Minutes for the Regular Board Meeting

Thursday, February 27, 2025

1. Call to Order

The Regular Board meeting was called to order by Board Chair, Leonard Cannata at 10:10 AM on Thursday, February 27, 2025, at the Centennial Room, located at 3801 S. Central Ave., Cicero, IL 60804.

2. <u>Pledge of Allegiance</u>

Attendees recited the Pledge of Allegiance.

3. Roll Call

Present:

Leonard Cannata, Trustee Jose Collazo, Trustee Charles Hernandez, Trustee Anthony Martinucci, Trustee Oscar Montiel, Trustee Gizelle Beltran, Student Trustee

Absent:

Susan Grazzini, Trustee Frances F. Reitz, Trustee

Also Present:

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

4. Citizen Comments

Alexander Hottes, from Lyons, asked the board in January about the veterans parking spaces. He spoke with Student Trustee Beltran about a week ago but was here to look for what the process is to make this request more formal and move forward with this.

Trustee Cannata told Alexander if available to stick around and discuss the request with President McLaughlin after the meeting.

Trustee Hernandez inquired whether we had addressed the students' concerns about ICE on campus. Dr. McLaughlin responded, saying, Yes, sir, and we have provided information to our faculty and staff regarding our polices and procedures.

5. <u>Reports</u>

5.1 ICCTA-ACCT

Trustee Hernandez reported on ICCTA, informing everyone of the next meeting on March 14-15, and will report back on the March meeting.

5.2 Student Trustee – Gizelle Beltran

Student Trustee Gizelle Beltran highlighted the Valentine's event, FAFSA Palooza, and the tutoring center snack giveaway.

6. President's Report

Dr. McLaughlin started his report by inviting Rebecca Primm, one of our art instructors, who would like to share some great news about the talented group of students in the arts and their accomplishments. Rebecca shared the two out of the three art competitions the students were involved in. The first show was in the fall, held at Northeastern Illinois University where we took first and second place. The second show was held at Governor's State University where the students took eleven out of the 20 awards. Keith McLaughlin congratulated the students. We're so proud of you and how you represent Morton College and just showcasing the talent that's here in our world, and to all the instructors, Rebecca's colleagues as well for guiding and leading our students in this way.

Dr. McLaughlin introduces our long-time automotive technology instructor Donald Sykora to highlight his New Zealand trip. Don thanked the board, the college, and everybody who supports the automotive program for him being able to attend the EV Technology Training through the IGEN RevUp New Zealand Exchange. This exchange program allowed a group of about 18 instructors and administrators from throughout the state to attend hands-on training. They were able to visit the facilities, work with the instructors, and get their hands on all vehicles and everything that we talk about in our online classes. Half the trip was hands-on training, and the other half of the trip was cultural immersion.

Dr. McLaughlin introduced our Athletic Director, Lee Milano, who shared about an outreach that was conducted recently, as well as good news about our men's basketball team. Lee first thanked Trustee Montiel for helping him set up on February 17th, President's Day, between our men's basketball program and our women's softball program, 2 hours a day to work with youth from 8 to 14 years old at the Boys Club. Lee highlighted the day and how important it is for the youth to spend time with college students and college coaches and for students to volunteer and give back to the community. The second news item Lee highlighted was the men's basketball team won the Skyway Conference, and they are working towards the playoffs.

Dr. McLaughlin introduced our Vice President of Academic Affairs, Sheldon Walcher, to highlight a couple of programs. Dr. Walcher shared some of the innovations that we're about to launch, one of which is the Panther Pathways Initiative. Another initiative we've been involved in through the state is a state equity plan. Bringing the two initiatives together, we have Panther Pathways. We will pilot in the fall and to pilot something like this, you have to bring together a really big team, and he is really excited to say that this experience of even planning this pilot has allowed Dr. Walcher to get to know the administrative staff and faculty in a way that he probably wouldn't have. Dr. Walcher emphasized how fantastic our administration is here at the college and our students are phenomenal, and they deserve the best from us and we're trying to give them the best.

Dr. McLaughlin concluded his report by introducing Scott Ulbrich from IT. Scott emphasized that IT is doing a lot of good work in expanding technology, making technological access easier, and more intuitive for students, and as Sheldon mentioned, our students expect the best from us, and IT is working on it, and that we focus on student success. Scott discussed cybersecurity, launching a new portal for students and employees, and a new mobile app. Scott also highlighted that other higher education institutions across the country are reaching out to Morton to get ideas and feedback on how they are liking the portal and the mobile app. Dr. McLaughlin stated that he doesn't think there is a better compliment than that than to get contacted by other colleges and universities from across the country who are hearing about what we're doing with this technology to benchmark us.

7. Consent Agenda

Trustee Hernandez questioned item 7.15 and 7.26.1. A conversation ensued between Trustee Hernandez and President McLaughlin.

Trustee Martinucci made a motion to approve the consent agenda as amended, which includes agenda items 7.1 to 7.27.1, as listed below. Student Trustee Beltran seconded the motion. Ayes: Trustees, Cannata, Collazo, Hernandez, Martinucci, Montiel, and Beltran Nays: None Abstain: Trustee Hernandez Absent: Grazzini and Reitz Motion Carried

- 7.1. Approval of the Minutes of the Regular Board meeting held on January 22, 2025.
- 7.2. Approval and ratification of accounts payable and payroll for the month of January 2025, in the amount of \$2,365,979.00, and budget transfers in the amount of \$26,100.00.
- 7.3. Approval of the Monthly Budget Report for the fiscal year to date ending in January 2025.
- 7.4. Approval of the Treasurer's Report for January 2025.
- 7.5. Approval of the Morton College Long Range Financial Plan FY2024 FY2028.
- 7.6. Out-of-state travel to Keith McLaughlin to the American Association of Community Colleges Annual (AACC), in Nashville, TN, from April 12, 2025, through April 16, 2025, in the approximate amount of \$2,550.00.
- 7.7. Approval of the Faculty Collective Bargaining Agreement.
- 7.8. Approval of the curriculum changes as submitted.
- 7.9. Approval of the lane change, and new salary per the Collective Bargaining Agreement (CBA) for Asiyya Ashraf, FT Faculty, Biology, effective January 9, 2025.
- 7.10. Approval of the lane change, and new salary per the Collective Bargaining Agreement (CBA) for Lauren Caruso, FT Faculty, Nursing, effective January 9, 2025.
- 7.11. Approval of Overload Employment Report for spring semester 2025 in the amount of \$382,193.32, as submitted, pending additional class cancellations and/or additions.
- 7.12. Approval of the Adjunct Faculty Assignment/Employment Report for spring semester 2025 in the amount of \$663,017.56, as submitted, pending additional class cancellations and/or additions.
- 7.13. Approval of a temporary 10% increase, per the Classified union agreement, for Angelica Alvarado to assist with the responsibilities and tasks of the Registrar, effective October 24, 2024.
- 7.14. Approval of a temporary 10% increase, per the Classified union agreement, for Guadalupe Perez to assist with the responsibilities and tasks of the Registrar, effective October 24, 2024.

- 7.15. Approval of an additional \$50,000.00 for legal representation of Patrick J. Walsh of Griffin Williams McMahon & Walsh to perform various legal services for FY25.
- 7.16. Approval of Heartland Business Systems to upgrade the Morton College phone system software, in the amount of \$58,999.18.
- 7.17. Approval of Hildebrand Sporting Goods as the lowest responsible bidder for Athletic Team Apparel for a three-year contract from February 26, 2025, through January 31, 2028, in the amount not to exceed \$450,000.00 for the duration of the contract.
- 7.18. Approval of FieldTurf, contracted by Sourcewell, for the removal of existing turf and replacement with new turf on Carbajal Field, in the amount of \$500,795.54.
- 7.19. Approval of the renewal resolution approving and adopting an affiliation agreement between Morton Community College District No. 527 and Lighthouse Hospice Care, LLC for nursing student clinicals.
- 7.20. Approval of the resolution approving and adopting a master educational affiliation agreement between Morton Community College District No. 527 and Enhance Rehab IL LLC.
- 7.21. Approval of the renewal resolution approving and adopting a nursing affiliation agreement between Morton Community College District No.527 and Maryville Academy, for nursing student clinicals.
- 7.22. Approval of the HPITSP/GTSA agreement between Morton College and Hyundai Motor America.
- 7.23. Approval of the partnership agreement between Morton College and The Board of Education of Cicero School District No. 99.
- 7.24. Approval of the donation of eight (8) obsolete, unusable treadmills to the Town of Cicero.
- 7.25. Approval of Position Changes
 - 7.25.1. Monica Rosas, New Position, Director of Student Success and Retention, Nonunion Position, \$85,000.00, effective January 26, 2025.
- 7.26. Approval of Updated Job Description
 - 7.26.1. Executive Director of Facilities Management and Public Safety/Police
- 7.27. Approval of Retirement
 - 7.27.1. Cristina Trujillo, Custodian, effective March 28, 2025.

8. Informational Only 8.1 – 8.2.13

9. Approval of the updated Residency Policy, as submitted.

Trustee Martinucci made a motion to approve the updated Residency Policy, as submitted. Trustee Collazo seconded the motion. Ayes: Trustees, Cannata, Collazo, Hernandez, Martinucci, Montiel, and Beltran Nays: None Absent: Grazzini and Reitz Motion Carried

10. <u>Closed Session – Cancelled</u>

11. <u>Approval of employment status of five tenure, four non-tenure continued employment, and one</u> <u>non-continuation of instructors for the Academic Year 2025-2026.</u>

Trustee Martinucci made a motion to approve employment status of 5 tenure, 4 non-tenure continued employment, and 1 non-continuation of instructors for the Academic Year 25-26. Trustee Hernandez seconded the motion. Ayes: Trustees, Cannata, Collazo, Hernandez, Martinucci, Montiel, and Beltran Nays: None Absent: Grazzini and Reitz Motion Carried

12. <u>Approval of the Settlement Agreement and Release between Morton Community College, RJA/A,</u> <u>LTD, and Richard J. Abrham.</u>

Trustee Martinucci made a motion to approve the Settlement Agreement and Release between Morton, RJA, and Abrham. Trustee Collazo seconded the motion. Ayes: Trustees, Cannata, Collazo, Hernandez, Martinucci, Montiel, and Beltran Nays: None Absent: Grazzini and Reitz Motion Carried

13. <u>Approval of the Settlement Agreement and Release between Morton Community College District</u> <u>527, Alden Bennett Construction, and Ritchie Schullo.</u>

Trustee Martinucci made a motion to approve the Settlement Agreement and Release between Morton, Alden Bennett, and Schullo. Student Trustee Beltran seconded the motion. Ayes: Trustees, Cannata, Collazo, Hernandez, Martinucci, Montiel, and Beltran Nays: None Absent: Grazzini and Reitz Motion Carried

14. Adjournment

Trustee Martinucci made a motion to adjourn the Regular Board Meeting at 11.02 a.m. Trustee Collazo seconded the motion. Ayes: Trustees, Cannata, Collazo, Hernandez, Martinucci, Montiel, and Beltran Nays: None Absent: Grazzini and Reitz Motion Carried

> /s/ Leonard Cannata, Board Chair

> > /s/ Jose Collozo, Secretary

Joanna M Martin

From: Mireya Perez Sent: Wednesday, March 12, 2025 12:22 PM **Board Materials** Subject: Fw: Action Item 8.1 for 3/26/2025 Board Meeting **Attachments:** Board AS Totals 2.28.25.pdf; BT 2.28.25.pdf; Check Register 2.28.25.pdf; Over 10k Feb 2025.pdf

Thank you,

To:



Mireya Perez

Chief Financial Officer/Treasurer

P: (708) 656-8000, Ext. 2289 E: mireya.perez@morton.edu

www.morton.edu

From: Suzanna Raigoza <Suzanna.Raigoza@morton.edu> Sent: Wednesday, March 12, 2025 12:18 PM To: Mireya Perez <mireya.perez@morton.edu> Subject: Action Item 8.1 for 3/26/2025 Board Meeting

Propose Action: THAT THE BOARD APPROVE AND RATIFY ACCOUNTS PAYABLE AND PAYROLL FOR THE MONTH OF FEBRUARY 2025 IN THE AMOUNT OF \$4,074,839 AND BUDGET TRANSFERS IN THE AMOUNT OF \$146,521 AS SUBMITTED.

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

Attachments: Resolution, Accounts Payable and Payroll Records



Suzanna Raigoza Senior Accountant P: (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 February 2025, be approved and/or ratified in the amount of \$4,074,839 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	02/28/2025	898,526
Payroll	02/15/2025	927,542
Payroll	02/28/2025	825,078
Student Refunds	02/28/2025	1,403,572
		4,054,718
O&M Restricted Fund (03)		
Cash Disbursements -	02/28/2025	20.121
Monthly	02/28/2025	20,121

TOTAL ALL FUNDS

\$4,074,839

AND BE IT FURTHER RESOLVED THAT budget transfers in the amount of \$146,521 be

approved as outlined on the attached Journal No. 1-8 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 26th day of March by the Board of Trustees, Morton College, Community

College District no. 527, Cicero, Illinois.

Morton College				
Budget Transfers				
February 2025				
	GL Account	Description	Debit	Credit
	1 01-3010-30104-510100100	Admissions & Records: Administrative		(20,000
	01-3010-30104-530900000	Admissions & Records: Other Contract Services	20,000	
	2 01-1040-10152-540400100	Nursing: Audio/Visual		(7,000
	01-1040-10152-540600005	Nursing: Memberships	7,000	
	3 01-2020-20106-540400100	Educational Media: Audio/Visual		(8,000
	01-2020-20106-550100005	Educational Media: Meeting Expense		(1,000
	01-2090-20120-530400000	Duplication Center: Maintenance Services		(15,000
	01-2090-20120-540100100	Duplication Center: Office Supplies		(15,000
	01-2090-20120-540100900	Duplication Center: Other Supplies		(15,000
	01-8080-80134-530900015	Data Center: Training		(4,000
	01-8080-80134-540100100	Data Center: Office Supplies		(3,000
	01-8080-80134-530400000	Data Center: Maintenance Services	61,000	
	4 01-8040-80110-540100115	Personnel Office: Recognition Function		(4,499
	01-8040-80110-530900000	Personnel Office: Other Contract Services	4,499	
	5 01-8040-80110-540100115	Personnel Office: Recognition Function		(10,522
	01-8040-80110-550400005	Personnel Office: Recruitment	10,522	
	6 06-1030-99120-540100205	Carl Perkins Grant: Inst Equip <\$ 5,000		(33,000
	06-1030-99120-540100200	Carl Perkins Grant: Instr Supplies	3,000	
	06-1030-99120-530900000	Carl Perkins Grant: Other Contract Services	30,000	
	7 01-3010-30104-530900000	Admissions & Records: Other Contract Services	10,000	
	01-3010-30104-540200000	Admissions & Records: Printing		(10,000
	8 01-3020-30110-540100900	Behavioral Health: Other Supplies		(500
	01-3020-30110-550100005	Behavioral Health: Meeting Expense	500	
		Total Budget Transfer	s 146,521	(146,521

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122218	02/07/25	Recon	0221270	Jorge Alvarez	V0205611	02/04/25		80.00		80.00
								80.00		80.00
0122219	02/07/25	Outst	0227717	Fabiola Amezcua	V0205430	01/29/25		360.00		360.00
								360.00		360.00
0122220	02/07/25	Recon	0000972	ASCAP	V0205588	01/31/25		1,602.90		1,602.90
								1,602.90		1,602.90
0122221	02/07/25	Recon	0228390	Eileen T. Barry	V0205666	02/04/25		150.00		150.00
								150.00		150.00
0122222	02/07/25	Recon	0210003	Blue Cross Blue Shield o	V0205669	02/04/25		11,930.82		11,930.82
								11,930.82		11,930.82
0122223	02/07/25	Recon	0000992	Broadcast Music Inc	V0205589	01/31/25		1,290.24		1,290.24
								1,290.24		1,290.24
0122224	02/07/25	Recon	0000995	Bureau Water/Sewer Town	V0205738 V0205739 V0205740	02/06/25 02/06/25 02/06/25 02/06/25 02/06/25		198.10 367.80 198.10 198.10 198.10 198.10 1,160.20		198.10 367.80 198.10 198.10 198.10 198.20
0122225	02/07/25	Recon	0228370	Thomas Burrell, Jr.	V0205610	02/04/25		190.00		190.00
								190.00		190.00
0122226	02/07/25	Outst	0216423	Victoria O. Calderon	V0205619	02/04/25		105.46		105.46
								105.46		105.46
0122227	02/07/25	Recon	0205769	Dwayne Cruz		09/24/24 01/30/25		230.00 402.90		230.00 402.90
								632.90		632.90
0122228	02/07/25	Recon	0007785	Daniel Fisher	V0205622	02/04/25		190.00		190.00
								190.00		190.00
0122229	02/07/25	Recon	0000724	Dr. Brian R. Gilligan	V0205263	01/19/25		96.00		96.00

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0205585	01/28/25 01/31/25 01/31/25		17.99 27.38 62.56		17.99 27.38 62.56
							-	203.93		203.93
0122230	02/07/25	Recon	0222420	Kevin Gordon	V0205623	02/04/25		190.00		190.00
								190.00		190.00
0122231	02/07/25	Outst	0053597	Frank Guerrero	V0205431	01/29/25		150.00		150.00
								150.00		150.00
0122232	02/07/25	Recon	0228296	Michael Headtke	V0205437	01/29/25		125.00		125.00
								125.00		125.00
0122233	02/07/25	Outst	0001226	Raymond W Konrath		02/04/25 02/04/25		80.00 80.00		80.00 80.00
					10203021	02/01/25	-			160.00
0122234	02/07/25	Recon	0222270	Michael Kostal	V0205428	01/29/25		360.00		360.00
							-			360.00
0122235	02/07/25	Outst	0162911	Ryan Kvasnicka	V0205608	02/04/25		190.00		190.00
				-			-	190.00		190.00
0122236	02/07/25	Outst	0002926	Ms. Beda Lopez	V0205753	02/07/25		7.00		7.00
							-	7.00		7.00
0122237	02/07/25	Recon	0215115	Nick Loudon	V0205371	01/27/25		1,019.70		1,019.70
							-	1,019.70		1,019.70
0122238	02/07/25	Recon	0222322	Nicole Pettinato	V0205429	01/29/25		540.00		540.00
							-	540.00		540.00
0122239	02/07/25	Recon	0001150	SESAC Inc	V0205591	02/03/25		343.00		343.00
							-	343.00		343.00
0122240	02/07/25	Recon	0002396	John Szafraniec	V0205609	02/04/25		190.00		190.00
							-	190.00		190.00

Check Number		Check Status	Vendor ID	Payee Name	ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122241	02/07/25	Recon	0198069		V0205372	01/27/25		1,019.70		1,019.70
								1,019.70		1,019.70
0122242	02/07/25	Outst	0221497	Maxwell L. Woodward	V0205627	02/04/25		80.00		80.00
								80.00		80.00
0122243	02/14/25	Recon	0177469	Bright Start College Sav	V0206044	02/15/25		100.00		100.00
								100.00		100.00
0122244	02/14/25	Recon	0001371	Colonial Life & Accident	V0206048	02/15/25		12.00		12.00
								12.00		12.00
0122245	02/14/25	Outst	0101061	Morton College Faculty	V0206046	02/15/25		86.18		86.18
								86.18		86.18
0122246	02/14/25	Recon	0001563	State Disbursement Unit		02/15/25		50.00 417.00		50.00 417.00
					VU206058	02/15/25				417.00
								467.00		
0122247	02/14/25	Outst	0221270	Jorge Alvarez	V0205725 V0205867			80.00 160.00		80.00 160.00
								240.00		240.00
0122248	02/14/25	Recon	0000986	Berwyn Development Corp	V0205766	02/10/25		2,200.00		2,200.00
								2,200.00		2,200.00
0122249	02/14/25	Recon	0228133	Wyatt Bucy	V0205639	02/04/25		200.00		200.00
								200.00		200.00
0122250	02/14/25	Recon	0000995	Bureau Water/Sewer Town	V0205756	02/07/25		198.10		198.10
								198.10		198.10
0122251	02/14/25	Recon	0228134	Parker Cloutier	V0205635	02/04/25		200.00		200.00
								200.00		200.00
0122252	02/14/25	Recon	0228736	Ryan Cummings	V0205865	02/12/25		675.00		675.00
								675.00		675.00

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122253	02/14/25	Outst	0167715	Jorge Diaz	V0205734	02/06/25		80.00		80.00
							-	80.00		80.00
0122254	02/14/25	Recon	0195025	Mr. Jason R. Edgar	V0205620	02/04/25		505.03		505.03
							-	505.03		505.03
0122255	02/14/25	Outst	0000805	Ms. Jamie M. Halmon	V0205757	02/07/25		43.97		43.97
							-	43.97		43.97
0122256	02/14/25	Outst	0183159	INACSL	V0205754	02/07/25		665.00		665.00
							-	665.00		665.00
0122257	02/14/25	Recon	0204867	Kahoot! ASA	V0205667	02/04/25		1,080.00		1,080.00
							-	1,080.00		1,080.00
0122258	02/14/25	Outst	0001226	Raymond W Konrath	V0205733 V0205872			80.00 80.00		80.00 80.00
							-	160.00		160.00
0122259	02/14/25	Outst	0211767	Thomas P. Lentine	V0205732 V0205876			80.00 80.00		80.00 80.00
							-	160.00		160.00
0122260	02/14/25	Recon	0192112	Ms. Irene V. Mulvey	V0205701	02/05/25		95.88		95.88
							-	95.88		95.88
0122261	02/14/25	Recon	0212406	Shamar Pugh	V0199237	02/14/25		2,250.00		2,250.00
							-	2,250.00		2,250.00
0122262	02/14/25	Recon	0228136	Melody Rowland	V0205643	02/04/25		200.00		200.00
							-	200.00		200.00
0122263	02/14/25	Recon	0225663	Brian P. Salapatek	V0199089	02/14/25		3,500.00		3,500.00
							-	3,500.00		3,500.00
0122264	02/14/25	Recon	0226546	Juliann N. Salapatek	V0201243	02/14/25		1,000.00		1,000.00
							-	1,000.00		1,000.00

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122265	02/14/25	Outst		Colton Schied		02/04/25		1,000.00		1,000.00
								1,000.00		1,000.00
0122266	02/14/25	Outst	0000897	Mr. Donald A. Sykora	V0205858	02/11/25		111.66		111.66
								111.66		111.66
0122267	02/14/25	Recon	0228738	Jason Wedgbury	V0205866	02/12/25		675.00		675.00
								675.00		675.00
0122268	02/14/25	Recon	0226150	Nicolas White	V0199817	02/14/25		1,500.00		1,500.00
								1,500.00		1,500.00
0122269	02/14/25	Recon	0155972	Andrew T. Williams	V0205621	02/04/25		190.00		190.00
								190.00		190.00
0122270	02/14/25	Recon	0196815	Advance Auto Parts	V0204391	12/11/24	B0006075	14.97		14.97
								14.97		14.97
0122271	02/14/25	Recon	0228316	American AED, LLC	V0205910	02/12/25	B0006122	669.00		669.00
								669.00		669.00
0122272	02/14/25	Recon	0000973	AT&T			B0005910 B0005910	935.43		935.43 1,233.92
					VU205974	02/13/25	B0005910	1,233.92 		2,169.35
0100070	00/14/05	0	0104120	Demember Wielet Eleven O	10005014	00/10/05	D0006000			115.00
0122273	02/14/25	Outst	0194139	Berwyn's Violet Flower S	VU2U5914	02/12/25	B0006023			
								115.00		115.00
0122274	02/14/25	Recon	0001195	Cintas Corporation	V0205916 V0205975	02/12/25 02/13/25	B0005872 B0005872	313.94 313.94		313.94 313.94
								627.88		627.88
0122275	02/14/25	Recon	0001752	Comcast	V0205918	02/12/25	B0005927	341.77		341.77
								341.77		341.77
0122276	02/14/25	Recon	0188049	Davis Instruments Corpor	V0206013	02/13/25	P0016704	408.33		408.33
								408.33		408.33

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122277	02/14/25	Recon						822.50		822.50
								822.50		822.50
0122278	02/14/25	Outst	0217792	FedEx	V0205926	02/12/25	B0005953	9.28		9.28
								9.28		9.28
0122279	02/14/25	Outst	0001001	Got Laundry Chicago?, In	V0205629			73.20 682.40 264.80		73.20 682.40 264.80
					10203030	02/01/23		1,020.40		1,020.40
0122280	02/14/25	Recon	0210378	Hinckley Springs	V0205932	02/12/25	B0005959	79.90		79.90
								79.90		79.90
0122281	02/14/25	Recon	0001381	Home Depot/GECF	V0205934 V0205935 V0205936	02/12/25 02/12/25 02/12/25	B0006067 B0006067 B0006067 B0006067 B0005878	228.06 5.28 4.66 123.68 41.94		228.06 5.28 4.66 123.68 41.94
								403.62		403.62
0122282	02/14/25	Recon	0228300	JSN Industries USA, Inc	V0206020	02/13/25	P0016750	167.00		167.00
								167.00		167.00
0122283	02/14/25	Recon	0215222	Makrame Green LLC	V0205761	02/10/25		1,000.00		1,000.00
								1,000.00		1,000.00
0122284	02/14/25	Recon	0001299	McMaster-Carr			P0016744 P0016795	352.27 556.46		352.27 556.46
								908.73		908.73
0122285	02/14/25	Recon	0183540	NC3 Accounting	V0205758	02/07/25		595.00		595.00
								595.00		595.00
0122286	02/14/25	Recon	0001529	New Pocket Nurse	V0206022	02/13/25	P0016701	2,228.82		2,228.82
								2,228.82		2,228.82
0122287	02/14/25	Recon	0208924	Nicor Gas	V0205950	02/12/25	B0005916	4,331.22		4,331.22
								4,331.22		4,331.22

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ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Check Amount
0122288	02/14/25	Outst	0227639	Katherine Norris	V0205951	02/12/25	B0006124	2,100.00	2,100.00
				Payee Name Katherine Norris	V0205952	02/12/25	B0006124	1,000.00	1,000.00
							-	3,100.00	 3,100.00
0122289	02/14/25	Recon	0002406	Paisans Pizza	V0205330	01/22/25		364.50	364.50
					V0205354	01/24/25		198.60 48.48 106.97 145.98	198.60 48.48 106.97
					V0205379	01/28/25		48.48	48.48
					V0205549	01/30/25		106.97	48.48 106.97 145.98
					V0205556	01/30/25		145.98	145.98
					V0205593	02/03/25		50.06	50.06
					V0205602	02/03/25		50.06 56.00 190.41	50.06 56.00 190.41
					V0205604	02/04/25		190.41	190.41
					V0205677	02/05/25		26.74	26.74
					V0205677 V0205736	02/06/25		91.94	91.94
					V0205744	02/06/25		26.74 91.94 1,089.00	1,089.00
							-	2,368.68	 2,368.68
0122290	02/14/25	Recon	0002805	Pitney Bowes Inc	V0206025	02/13/25	P0016767	373.47	373.47
							-	373.47	 373.47
0122291	02/14/25	Recon	0228627	Quantum Marketing	V0206026	02/13/25	P0016807	500.00	500.00
							-	500.00	 500.00
0122292	02/14/25	Recon	0002292	Scholastic Book Clubs, I	V0205954	02/12/25	B0006113	144.76	144.76
								144.76	144.76
0122293	02/14/25	Recon	0182208	Sidearm Sports	V0205724	02/06/25	-	3,150.00	 3,150.00
								3,150.00	3,150.00
0122294	02/14/25	Recon	0227971	Stellaron, Inc	V0205983	02/13/25	P0016730	10,929.00	 10,929.00
								10,929.00	10,929.00
0122295	02/14/25	Recon	0226102	Stericycle, Inc	V0205594	02/03/25	-	84.00	 84.00
								84.00	84.00
0122296	02/14/25	Outst	0196236	Thomas Scientific	V0206028	02/13/25	P0016697	1,046.69	1,046.69
,0	, ,				V0206029	02/13/25	P0016696	687.12	687.12
					V0206041	02/13/25	P0016696	291.81	2.91.81
					V0206042	02/13/25	P0016698	1,046.69 687.12 291.81 1,046.75	1,046.75
							-	3,072.37	 3,072.37

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122347	02/21/25	Recon	0076654	Mr. Adam H. Bradley	V0205922	02/12/25		56.00		56.00
							-	56.00		56.00
0122348	02/21/25	Recon	0180284	CASH	V0206069	02/14/25		230.00		230.00
							-	230.00		230.00
0122349	02/21/25	Outst	0000794	Ms. Janet M. Crockett	V0205844	02/11/25		261.00		261.00
							-	261.00		261.00
0122350	02/21/25	Recon	0219905	Ashley Finke	V0206110	02/19/25		1,776.45		1,776.45
							-	1,776.45		1,776.45
0122351	02/21/25	Recon	0000724	Dr. Brian R. Gilligan	V0206079	02/18/25		53.56		53.56
							-	53.56		53.56
0122352	02/21/25	Outst	0003301	ICCFA	V0206070	02/14/25		500.00		500.00
							-	500.00		500.00
0122353	02/21/25	Outst	0003157	Mrs. Toula D. Kelikian	V0206072	02/14/25		239.88		239.88
							-	239.88		239.88
0122354	02/21/25	Outst	0185459	Jay Kvasnicka	V0206065	02/14/25		190.00		190.00
							-	190.00		190.00
0122355	02/21/25	Outst	0197146	Christopher Mays	V0205719	02/06/25		190.00		190.00
							-	190.00		190.00
0122356	02/21/25	Recon	0186014	Jason S. Monaco	V0206095	02/18/25		245.00		245.00
							-	245.00		245.00
0122357	02/21/25	Outst	0192112	Ms. Irene V. Mulvey	V0207223	02/19/25		53.38		53.38
							-	53.38		53.38
0122358	02/21/25	Outst	0197145	Forrest Olesiak	V0205718	02/06/25		190.00		190.00
							-	190.00		190.00
0122359	02/21/25	Recon	0000848	Ms. Nicole M. Pullia	V0205961	02/13/25		32.32		32.32
							-	32.32		32.32

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ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122360	02/21/25	Outst	0002396	John Szafraniec	V0206066	02/14/25		190.00		190.00
								190.00		190.00
0122361	02/21/25	Outst	0155972	Andrew T. Williams	V0206064 V0206067			190.00 190.00		190.00 190.00
								380.00		380.00
0122362	02/21/25	Outst	0170839	Ms Cynthia D. Young	V0206077	02/14/25		69.30		69.30
								69.30		69.30
0122843	02/28/25	Outst	0177469	Bright Start College Sav	V0207467	02/28/25		100.00		100.00
								100.00		100.00
0122844	02/28/25	Outst	0001371	Colonial Life & Accident	V0207471	02/28/25		12.00		12.00
								12.00		12.00
0122845	02/28/25	Outst	0101061	Morton College Faculty	V0207469	02/28/25		86.18		86.18
								86.18		86.18
0122846	02/28/25	Outst	0001563	State Disbursement Unit	V0207480 V0207481			50.00 417.00		50.00 417.00
								467.00		467.00
0122847	02/28/25	Outst	0175113	Algor Plumbing			B0005892	22.27		22.27
							B0005892 B0005892	34.78 90.11		34.78 90.11
								147.16		147.16
0122848	02/28/25	Outst	0001953	AT&T Mobility	V0207360	02/27/25	B0005990	72.48		72.48
								72.48		72.48
0122849	02/28/25	Outst	0228404	Chicagoland Fitness XV L	V0207443	02/27/25	P0016787	7,992.00		7,992.00
								7,992.00		7,992.00
0122850	02/28/25	Outst	0001195	Cintas Corporation			B0005872 B0005872	313.94 313.94		313.94 313.94
							-	627.88		627.88

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID			Voucher Amount	Cash Disc Amount	Check Amount
0122851	02/28/25	Outst		Comcast	V0207368	02/27/25 02/27/25	в0005948	6.99 308.55		6.99 308.55
								315.54		315.54
0122852	02/28/25	Outst	0001013	ComEd	V0207370 V0207371	02/27/25 02/27/25	B0006046 B0005911	998.75 24,440.39		998.75 24,440.39
								25,439.14		25,439.14
0122853	02/28/25	Outst	0224566	Crumbl Cookies- La Grang	V0205942	02/12/25		1,330.00		1,330.00
								1,330.00		1,330.00
0122854	02/28/25	Outst	0001676	Del Galdo Law Group, LLC	V0207484 V0207485 V0207486 V0207487	02/27/25 02/27/25 02/27/25 02/27/25	B0005971 B0005971 B0005971 B0005971	1,261.50 429.00 7,375.00 19,572.50		1,261.50 429.00 7,375.00 19,572.50
								28,638.00		28,638.00
0122855	02/28/25	Outst	0001240	Enterprise Leasing Compa	V0206111	02/19/25		964.86		964.86
								964.86		964.86
0122856	02/28/25	Outst	0001034	Flinn Scientific Inc	V0207446	02/27/25	P0016788			
								1,163.69		1,163.69
0122857	02/28/25	Outst	0001001	Got Laundry Chicago?, In	V0206109 V0207339	02/19/25 02/26/25		318.80 374.40		318.80 374.40
								693.20		693.20
0122858	02/28/25	Outst	0001578	GW Berkheimer	V0207447	02/27/25	P0016796	792.00		792.00
								792.00		792.00
0122859	02/28/25	Outst	0001381	Home Depot/GECF	V0207377	02/27/25	B0006067 B0006134	48.35 391.61 153.60		48.35 391.61
					V0207379	02/27/25	B0006134	153.60		153.60
					V0207380	02/27/25	B0006134	476.59		476.59
					V0207381	02/27/25	B0006134	153.60 476.59 4.66-		-4.66
								1,065.49		1,065.49
0122860	02/28/25	Outst	0227928	Imperial Surveillance, I	V0207335	02/26/25		1,000.00		1,000.00
								1,000.00		1,000.00

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Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122861	02/28/25	Outst		K Brothers Fence	V0207387	02/27/25	B0006132	1,125.00 756.50		1,125.00 756.50
								1,881.50		1,881.50
0122862	02/28/25	Outst	0001080	Keen Edge Co	V0207388	02/27/25	B0005869	96.66		96.66
								96.66		96.66
0122863	02/28/25	Outst	0215430	La Bella Uniforms	V0207450	02/27/25	P0016785	359.24		359.24
								359.24		359.24
0122864	02/28/25	Outst	0001812	McCook Athletic & Exposi	V0205841 V0207462	02/11/25 02/27/25	P0016702	5,600.00 1,050.00		5,600.00 1,050.00
								6,650.00		6,650.00
0122865	02/28/25	Outst	0001289	Menards	V0207489	02/27/25	B0005877	21.37		21.37
								21.37		21.37
0122866	02/28/25	Outst	0228953	ModernThink LLC	V0207273	02/24/25		2,208.00		2,208.00
								2,208.00		2,208.00
0122867	02/28/25	Outst	0208793	NAPA Auto Parts	V0207403	02/27/25	B0006005	161.59		161.59
								161.59		161.59
0122868	02/28/25	Outst	0001529	New Pocket Nurse	V0207404	02/27/25	B0006103	1,740.07		1,740.07 375.96
					V0207408	02/27/25	B0006103 B0006107	1,740.07 375.96 1,620.11		1,620.11
								3,736.14		3,736.14
0122869	02/28/25	Outst	0228317	North American Rescue, L	V0207410	02/27/25	B0006123	466.84		466.84
								466.84		466.84
0122870	02/28/25	Outst	0221460	Orland Fire Protection D	V0205902	02/12/25		3,000.00		3,000.00
								3,000.00		3,000.00
0122871	02/28/25	Outst	0002406	Paisans Pizza	V0205842 V0206091 V0206092	02/11/25 02/18/25 02/18/25 02/20/25		184.89 82.98 53.33 51.76 194.88 682.96		184.89 82.98 53.33 51.76 194.88 682.96

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0207255 V0207337 V0207363	02/26/25		36.00 742.55 53.11		36.00 742.55 53.11
							-	2,082.46		2,082.46
0122872	02/28/25	Outst	0155715	Technology Management Re	V0207414	02/27/25	B0005903	2,241.05		2,241.05
								2,241.05		2,241.05
0122873	02/28/25	Outst	0196236	Thomas Scientific	V0207456	02/27/25	P0016699	838.36		838.36
								838.36		838.36
0122874	02/28/25	Outst	0193068	Top Tier Baseball LLC	V0207316	02/26/25		1,350.00		1,350.00
								1,350.00		1,350.00
0122875	02/28/25	Outst	0206686	Van's Enterprises Ltd	V0207460	02/27/25	P0016548	12,930.64		12,930.64
								12,930.64		12,930.64
0122876	02/28/25	Outst	0001183	Ward's Natural Science	V0207461	02/27/25	P0016765	201.57		201.57
								201.57		201.57
0122902	02/28/25	Outst	0218635	Eneld Ahmetaj	V0207229	02/20/25		190.00		190.00
								190.00		190.00
0122903	02/28/25	Outst	0159393	Don Baumgart	V0207319	02/26/25		228.00		228.00
								228.00		228.00
0122904	02/28/25	Outst	0002595	Joelle Beranek	V0207271	02/24/25		1,000.00		1,000.00
								1,000.00		1,000.00
0122905	02/28/25	Outst	0228133	Wyatt Bucy	V0205641	02/04/25		200.00		200.00
								200.00		200.00
0122906	02/28/25	Outst	0228134	Parker Cloutier	V0205636	02/04/25		200.00		200.00
								200.00		200.00
0122907	02/28/25	Outst	0001965	Michael Daniels	V0207228	02/20/25		190.00		190.00
							-	190.00		190.00

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ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0122908	02/28/25	Outst	0225657	Giulia De Abreu Ricciott	V0207277	02/24/25		175.00		175.00
								175.00		175.00
0122909	02/28/25	Outst	0219308	Efrain A. De La Torre	V0207269	02/24/25		400.00		400.00
								400.00		400.00
0122910	02/28/25	Outst	0165443	Alyssa F. Galasso	V0206088	02/28/25		1,000.00		1,000.00
								1,000.00		1,000.00
0122911	02/28/25	Outst	0227792	Cynthia Garcia	V0207263	02/21/25		466.53		466.53
								466.53		466.53
0122912	02/28/25	Outst	0003203	ICCB	V0207267	02/24/25		2,782.35		2,782.35
								2,782.35		2,782.35
0122913	02/28/25	Outst	0222646	Tyler Johnson	V0207230	02/20/25		190.00		190.00
								190.00		190.00
0122914	02/28/25	Void	0003157	Mrs. Toula D. Kelikian						
0122915	02/28/25	Outst	0223589	Aleksandar Kocmar	V0207236	02/20/25		190.00		190.00
								190.00		190.00
0122916	02/28/25	Outst	0001226	Raymond W Konrath		02/20/25		80.00 80.00		80.00 80.00
					10207252	02/20/25				160.00
0122917	02/28/25	Outst	0211767	Thomas P. Lentine	V0207250	02/20/25 02/20/25 02/26/25		80.00 80.00 80.00		80.00 80.00 80.00
								240.00		240.00
0122918	02/28/25	Outst	0196751	Clarissa J. Meneses	V0207248	02/20/25		80.00		80.00
								80.00		80.00
0122919	02/28/25	Outst	0003250	NBEA	V0206076	02/14/25		184.00		184.00
								184.00		184.00
0122920	02/28/25	Outst	0197145	Forrest Olesiak	V0207237	02/20/25		190.00		190.00

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ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								190.00		190.00
0122921	02/28/25	Outst	0228136	Melody Rowland	V0205644	02/04/25		200.00		200.00
							-	200.00		200.00
0122922	02/28/25	Outst	0180588	Thomas A. Scapillato	V0207227	02/20/25		225.00		225.00
								225.00		225.00
0122923	02/28/25	Outst	0178286	Colton Schied	V0207270	02/24/25	_	500.00		500.00
								500.00		500.00
0122924	02/28/25	Outst	0226102	Stericycle, Inc	V0207257	02/20/25	-	42.00		42.00
								42.00		42.00
0122925	02/28/25	Outst	0163238	Vernal Turner	V0207235	02/20/25	-	190.00		190.00
								190.00		190.00
0122926	02/28/25	Outst	0208364	Emily Zalazinski	V0207279	02/25/25	-	400.00		400.00
								400.00		400.00
E0028727	02/06/25	Outst	0000835	Ms Sandra Alcala	V0205648	02/04/25	-	272.74		272.74
								272.74		272.74
E0028728	02/06/25	Outst	0209933	Christopher P. Butz	V0205646	02/04/25	-	140.00		140.00
								140.00		140.00
E0028729	02/06/25	Outst	0189374	Mr. Joseph M. Camarillo	V0205625	02/04/25	-	80.00		80.00
								80.00		80.00
E0028730	02/06/25	Outst	0219377	Eric R. Costa	V0205615 V0205642		_	80.00 40.00		80.00 40.00
								120.00		120.00
E0028731	02/06/25	Outst	0213562	Ms. Murneka Davis	V0205651	02/04/25	_	2,995.00		2,995.00
								2,995.00		2,995.00
E0028732	02/06/25	Outst	0216762	Keelan Donald	V0198457	02/07/25	_	2,800.00		2,800.00
								2,800.00		2,800.00

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0028733	02/06/25	Outst	0227033	Gregory A. Fleming	V0201965	02/07/25		1,000.00		1,000.00
							-	1,000.00		1,000.00
E0028734	02/06/25	Outst	0040272	Ms Beth A. Gilmartin	V0205427	01/29/25		392.00		392.00
							-	392.00		392.00
E0028735	02/06/25	Outst	0165694	Dr. Sara E. Helmus	V0205363	01/27/25		1,019.70		1,019.70
							_	1,019.70		1,019.70
E0028736	02/06/25	Outst	0216572	Zoe A. Klaus	V0205614	02/04/25		40.00		40.00
							_	40.00		40.00
E0028737	02/06/25	Outst	0165341	Mrs. Jennifer Klementzos	V0205662	02/04/25		475.00		475.00
								475.00		475.00
E0028738	02/06/25	Outst	0002697	Dr. Keith McLaughlin	V0205592 V0205595			771.57 500.00		771.57 500.00
								1,271.57		1,271.57
E0028739	02/06/25	Outst	0181094	Ms Elizabeth Melgoza	V0205584	01/31/25		100.00		100.00
							_	100.00		100.00
E0028740	02/06/25	Outst	0190911	Lissette Melgoza	V0205650	02/04/25		55.60		55.60
								55.60		55.60
E0028741	02/06/25	Outst	0187216	Mr. Neil J. Moss	V0205633	02/04/25		80.00		80.00
							-	80.00		80.00
E0028742	02/06/25	Outst	0061069	Hector L. Munoz	V0205612 V0205638	02/04/25 02/04/25		100.00 100.00		100.00 100.00
							_	200.00		200.00
E0028743	02/06/25	Outst	0000928	Mr. James P. O'Connell,		02/04/25 02/04/25		80.00 80.00		80.00 80.00
							-	160.00		160.00
E0028744	02/06/25	Outst	0209695	Jonathan Rush	V0198097	07/04/24		3,000.00		3,000.00
							-	3,000.00		3,000.00

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0028745	02/06/25	Outst	0019347	Sandra L. Salas	V0205664	02/04/25		332.70		332.70
							-	332.70		332.70
E0028746	02/06/25	Outst	0003089	Mr. Bradley J. Sleeth	V0205362	01/27/25		1,019.70		1,019.70
							-	1,019.70		1,019.70
E0028747	02/06/25	Outst	0176612	Giselle Soto	V0205554	01/30/25		471.90		471.90
								471.90		471.90
E0028748	02/06/25	Outst	0204718	Montserrat Tovar	V0202919	02/07/25	_	2,000.00		2,000.00
								2,000.00		2,000.00
E0028749	02/06/25	Outst	0201801	Michael R. Traversa	V0205618 V0205626			110.00 110.00		110.00 110.00
							-	220.00		220.00
E0028750	02/06/25	Outst	0178051	Brizanelly Villalobos	V0205605	02/04/25		485.00		485.00
								485.00		485.00
E0028751	02/06/25	Outst	0000803	Dr. Frances M. Wedge	V0205587	01/31/25	_	562.50		562.50
								562.50		562.50
E0028752	02/06/25	Outst	0158266	Mr. Christopher J. Wido		02/04/25 02/04/25		90.00 90.00		90.00 90.00
								180.00		180.00
E0028753	02/06/25	Outst	0228365	ART Payroll	V0205600	02/03/25	_	3,681.10		3,681.10
								3,681.10		3,681.10
E0028765	02/11/25	Outst	0188213	Old National Bank	V0205850 V0205852 V0205853 V0205855	02/11/25 02/11/25 02/11/25 02/11/25	B0005970 B0005997 B0005969	140.22 500.00 1,142.40 598.90 1,000.00 1,250.00 215.97 150.00 40.00 99.00 1,900.00- 1,490.00		$140.22 \\ 500.00 \\ 1,142.40 \\ 598.90 \\ 1,000.00 \\ 1,250.00 \\ 215.97 \\ 150.00 \\ 40.00 \\ 99.00 \\ -1,900.00 \\ 1,490.00 \\ 1,490.00 \\ 0 \\ 1,490.00 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0$

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0205327	01/22/25 01/28/25 01/29/25		131.48 256.57 19,524.84 75.00 775.00 122.08 936.00		131.48 256.57 19,524.84 75.00 775.00 122.08 936.00
						02/10/25		74.90 26,622.36		74.90 26,622.36
E0028766	02/11/25	Outst	0001485	Citibank, N.A.	V0205249 V0205259	01/08/25 01/09/25 01/13/25 01/16/25 01/17/25 01/22/25 01/30/25		446.75 272.56 579.13 147.44 82.61 311.84 165.41 348.02 61.50		446.75 272.56 579.13 147.44 82.61 311.84 165.41 348.02 61.50
E0028786	02/14/25	Outst	0001422	CCCTU-Cope Fund	V0206045	02/15/25		2,415.26 178.00		2,415.26
							-	178.00		178.00
E0028787	02/14/25	Outst	0001374	College & University Cre	V0206047	02/15/25	-	200.00		200.00
E0028788	02/14/25	Outst	0160763	Illinois Education Assoc	V0206049	02/15/25	-	1,870.24		1,870.24
	00/14/05		0101045			00/15/05		1,870.24		1,870.24
E0028789	02/14/25	Outst	0191845	Metropolitan Alliance of	VU206050	02/15/25	-	80.50 		80.50 80.50
E0028790	02/14/25	Outst	0163075	Morton College Foundatio	V0206051	02/15/25	-	66.17		66.17
								66.17		66.17
E0028791	02/14/25	Outst	0001372	Morton College Teachers	V0206052 V0206053	02/15/25 02/15/25	-	3,039.22 1,906.26		3,039.22 1,906.26
								4,945.48		4,945.48
E0028792	02/14/25	Outst	0209135	Omni Financial Group, In	V0206054	02/15/25	-	10,768.29		10,768.29
								10,768.29		10,768.29

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ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0028793	02/14/25	Outst	0001513	SEIU Local 73 Cope	V0206055	02/15/25		34.00		34.00
								34.00		34.00
E0028794	02/14/25	Outst	0001373	Service Employees Intl U	V0206056	02/15/25		298.34		298.34
								298.34		298.34
E0028795	02/14/25	Outst	0001161	State Univ Retirement Sy	V0206059	02/15/25		92,154.66		92,154.66
								92,154.66		92,154.66
E0028796	02/14/25	Outst	0209933	Christopher P. Butz	V0205746	02/06/25		120.00		120.00
								120.00		120.00
E0028797	02/14/25	Outst	0189374	Mr. Joseph M. Camarillo	V0205730 V0205873			80.00 80.00		80.00 80.00
								160.00		160.00
E0028798	02/14/25	Outst	0227617	Melvin Gallegos	V0202943	02/14/25		1,000.00		1,000.00
								1,000.00		1,000.00
E0028799	02/14/25	Outst	0216572	Zoe A. Klaus	V0205726 V0205877			40.00 40.00		40.00 40.00
								80.00		80.00
E0028800	02/14/25	Outst	0002697	Dr. Keith McLaughlin	V0205763	02/10/25		709.71		709.71
								709.71		709.71
E0028801	02/14/25	Outst	0190911	Lissette Melgoza	V0205846	02/11/25		39.98		39.98
								39.98		39.98
E0028802	02/14/25	Outst	0228375	Teresa Meza	V0205743	02/06/25		2,000.00		2,000.00
								2,000.00		2,000.00
E0028803	02/14/25	Outst	0187216	Mr. Neil J. Moss	V0205874	02/12/25		80.00		80.00
								80.00		80.00
E0028804	02/14/25	Outst	0061069	Hector L. Munoz	V0205727 V0205864 V0205869			100.00 300.00 100.00		100.00 300.00 100.00

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ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								500.00		500.00
E0028805	02/14/25	Outst	0213264	Casey M. Nussbaum	V0205632	02/04/25		200.00		200.00
								200.00		200.00
E0028806	02/14/25	Outst	0000928	Mr. James P. O'Connell,		02/06/25 02/12/25		80.00 80.00		80.00 80.00
								160.00		160.00
E0028807	02/14/25	Outst	0000863	Mrs. Guadalupe Perez	V0205840	02/10/25		139.00		139.00
								139.00		139.00
E0028808	02/14/25	Outst	0216705	Stephanie M. Schmidt	V0205868	02/12/25		300.00		300.00
								300.00		300.00
E0028809	02/14/25	Outst	0201801	Michael R. Traversa		02/14/25 02/06/25		6,000.00 110.00		6,000.00 110.00
						02/00/25		110.00		110.00
								6,220.00		6,220.00
E0028810	02/14/25	Outst	0158266	Mr. Christopher J. Wido		02/06/25 02/12/25		90.00 90.00		90.00 90.00
								180.00		180.00
E0028811	02/14/25	Outst	0182919	Mr. Ryan Denson	V0205919	02/12/25	B0005928	2,887.50		2,887.50
								2,887.50		2,887.50
E0028812	02/14/25	Outst	0190089	30E Solutions	V0205878	02/12/25	B0006084	5,000.00		5,000.00
								5,000.00		5,000.00
E0028813	02/14/25	Outst	0202280	4AllPromos LLC	V0205981	02/13/25	P0016748	498.89		498.89
								498.89		498.89
E0028814	02/14/25	Outst	0001466	5 Star Interpreting, LLC	2 V0205982	02/13/25	P0016766	640.00		640.00
								640.00		640.00
E0028815	02/14/25	Outst	0209709	Accurate Employment Scre	e V0205879	02/12/25	B0005967	1,656.63		1,656.63
								1,656.63		1,656.63

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0028816	02/14/25	Outst	0219785	ACUE	V0205748 V0205749	02/06/25 02/06/25		25,000.00 25,000.00		25,000.00 25,000.00
								50,000.00		50,000.00
E0028817	02/14/25	Outst	0169985	Alcove Insights, LLC	V0202531	11/06/24		135.00		135.00
				Alcove Insights, LLC	V0205678	02/05/25		405.00		405.00
								540.00		540.00
E0028818	02/14/25	Outst	0206735	All Pro Truck Driving Sc	V0205769	02/10/25		13,600.00		13,600.00
								13,600.00		13,600.00
E0028819	02/14/25	Outst	0190802	All-Types Elevators Inc	V0205880	02/12/25	B0005895	569.60		569.60
	- , , -			All-Types Elevators Inc	V0205881	02/12/25	B0005895	1,242.00		1,242.00
				Amazon Capital Services				1,811.60		1,811.60
E0028820	02/14/25	Outst	0188188	Amazon Capital Services	V0205882	02/12/25	в0006125	159.99-		-159.99
				-	V0205883	02/12/25	B0005981	5.18		5.18
					V0205884	02/12/25	B0005999	249.99		249.99
					V0205886	02/12/25	B0005999	676.11		676.11
					V0205887	02/12/25	B0005981	28.52		28.52
					V0205888	02/12/25	B0005912	139.99		139.99
					V0205889	02/12/25	B0005912	79.97		79.97
					V0205890	02/12/25	B0006064	116.09		116.09
					V0205891	02/12/25	B0006064	57.97		57.97
					V0205892	02/12/25	B0006112	32.16		32.16
					V0205893	02/12/25	B0006125	35.40		35.40
					V0205894	02/12/25	B0006047	96.25		96.25
					V0205895	02/12/25	B0006125	364.89		364.89
					V0205897	02/12/25	B0006125	26.00		26.00
					V0205898	02/12/25	B0006125	216.57		216.57
					V0205899	02/12/25	B0006060	23.01		23.01
					V0205900	02/12/25	B0006060	18.57		18.57
					V0205901	02/12/25	B0006018	49.21		49.21
					V0205903	02/12/25	B0006097	118.00		118.00
					V0205904	02/12/25	B0006097	9.99		9.99
					V0205905	02/12/25	B0006112	26.80		26.80
					V0205906	02/12/25	B0005912	79.89		79.89
					V0205907	02/12/25	B0006127	150.78		150.78
					V0205908	02/12/25	B0006127	8.99		8.99
					V0205923	02/12/25	B0006008	63.98		63.98
					V0205984	02/13/25	PU016791	515.85		515.85
					V0205985	02/13/25	P0016650	638.36		638.36
					V0205986	02/13/25	PU016738	422.15		422.15
					V0205987	02/13/25	P0016741	1,664.91		1,664.91
					V0205988	02/13/25	PU016747	833.46		833.46
					VU2U5989	02/13/25	P0016745	126.59		126.59

Check Number		Check Status		Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0205990	02/13/25	P0016746			173.06
					V0205993	02/13/25	P0016761	57.40		57.40
					V0205994	02/13/25	P0016739	81.52		81.52
					V0205995	02/13/25	P0016740	173.06 57.40 81.52 39.96 254.94 125 09		39.96
					V0205996	02/13/25	P0016768	254.94		254.94
					V0205997	02/13/25	P0016754	254.94 125.09 207.38 418.57 86.43		125.09
							P0016784	207.38		207.38
					V0205999	02/13/25	P0016755	418.57		418.57
					V0206000	02/13/25	P0016733	86.43 208.16 228.85 159.90 152.45		86.43
					V0206001	02/13/25	P0016783	208.16		208.16
					V0206002	02/13/25	P0016799	228.85		228.85
					V0206003	02/13/25	P0016762	159.90		159.90
					V0206004	02/13/25	P0016763	152.45		152.45
					V0206005	02/13/25	P0016769	62.71 96.99 238.93 64.63 349.52		62.71
					V0206006	02/13/25	P0016770	96.99		96.99 238.93
					V0206007	02/13/25	P0016776	238.93		
					V0206008	02/13/25	P0016777	64.63		64.63
					VU206009	02/13/25	P0010//8	349.52		349.52
					V0206034		50016000	28.40-		-28.40
						- / -/ -	P0016802 P0016803	131.50 120.72		131.50 120.72
							P0016803 P0016809	279.20		279.20
								10,225.15		10,225.15
E0028821	02/14/25	Outst	0186287	Amity Hospital Service I	V0205911	02/12/25	B0005980	1,319.27		1,319.27
								1,319.27		1,319.27
E0028822	02/14/25	Outst	0221066	Amzec, Llc	V0205912	02/12/25	B0005926	3,600.00		3,600.00
				Amzec, Llc	V0205913	02/12/25	B0005926	3,600.00		3,600.00
										7,200.00
F0028823	02/14/25	Outet	0156646	ATT Nursing Education	V0206010	02/13/25	P0016711	12 096 00		12,096.00
E0020025	02/11/25	outst	0150010	ATI Nursing Education	V0206011	02/13/25	P0016712	13,055.00		13,055.00
								25,151.00		25,151.00
E0028824	02/14/25	Outst	0211963	Beat the Streets Chicago	V0205745	02/06/25		6,000.00		6,000.00
								6,000.00		6,000.00
E0028825	02/14/25	Outst.	0200061	Believers	V0205751	02/07/25		240.00		240.00
	, , 20				V0205752			240.00 847.22		847.22
								1,087.22		1,087.22
E0028826	02/14/25	Outst	0213545	Berwyn Garage	V0205747	02/06/25		4,807.32		4,807.32
								4,807.32		4,807.32

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0028827	02/14/25	Outst	0000998	Carolina Biological Supp	V0206012	02/13/25	P0016758	93.22		93.22
								93.22		93.22
E0028828	02/14/25	Outst	0201853	Club Automation, LLC	V0205917	02/12/25	B0005909	1,348.52		1,348.52
								1,348.52		1,348.52
E0028829	02/14/25	Outst	0215014	Computer Sports Medicine	V0206027	02/13/25	P0016774	440.00		440.00
								440.00		440.00
E0028830	02/14/25	Outst	0000989	Dick Blick	V0205920	02/12/25	B0006080	47.71		47.71
20020000	02, 11, 20	04050		21011 211011			B0006062	631.02		631.02
								678.73		678.73
E0028831	02/14/25	Outst	0209578	DisposAll Waste Services	V0205924	02/12/25	в0005900	490.01		490.01
					V0205925	02/12/25	B0005900	490.01 291.75		291.75
					V0206033	02/13/25	B0005900	471.21		471.21
								1,252.97		1,252.97
E0028832	02/14/25	Outst	0002145	Education to Go	V0205396	01/29/25		350.00		350.00
								350.00		350.00
E0028833	02/14/25	Outst	0218528	ezCater, Inc	V0205356	01/24/25		241.04		241.04
							P0016719			237.05
					V0206015	02/13/25	P0016723	248.55		248.55
					V0206016	02/13/25	P0016743			434.52
							P0016734 P0016708	193.35 1,038.34		193.35 1,038.34
					VU206018	02/13/25	P0010/08			
								2,392.85		2,392.85
E0028834	02/14/25	Outst	0219437	Farmer's Fridge	V0206061	02/14/25	B0006048	1,265.82		1,265.82
								1,265.82		1,265.82
E0028835	02/14/25	Outst	0219326	Ferrilli	V0205551	01/30/25		2,981.25		2,981.25
								2,981.25		2,981.25
E0028836	02/14/25	Outst	0001791	Filter Services Inc	V0205927	02/12/25	B0005884	1,879.10		1,879.10
								1,879.10		1,879.10
E0028837	02/14/25	Outst	0196370	Follett Higher Education	V0205967	02/13/25		14,203.21		14,203.21

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0205969 V0205970	02/13/25 02/13/25		845.17 39,202.95		845.17
								54,251.33		54,251.33
E0028838	02/14/25	Outst	t 0183673	Forvis, LLP	V0205928	02/12/25	B0005905	9,500.00		9,500.00
								9,500.00		9,500.00
E0028839	02/14/25	Outst	0205565	Game One	V0205930	02/12/25	B0006094	797.23		797.23
							-	797.23		797.23
E0028840	02/14/25	Outst	0205972	Gas Plus DBA Buddy Bear	V0205931	02/12/25	B0005899	113.94		113.94
								113.94		113.94
E0028841	02/14/25	Outst	0221953	GoGuardian	V0206019	02/13/25	P0016756	6,800.00		6,800.00
								6,800.00		6,800.00
E0028842	02/14/25	Outst	0001647	Iron Mountain	V0205939	02/12/25	B0005901	1,149.47		1,149.47
								1,149.47		1,149.47
E0028843	02/14/25	Outst	0001775	Jostens	V0205941 V0205943 V0205944	02/12/25 02/12/25 02/12/25	B0005979 B0005979 B0005979 B0005979 B0005979	267.57 267.57 148.65 22.16 9.91 715.86		267.57 267.57 148.65 22.16 9.91 715.86
E0028844	02/14/25	Outst	0213750	JourneyEd.com, Inc	V0206039	02/13/25	P0016764			1,829.95
20020011	02, 11, 20	Cache	0210700		10200000	01,10,10		1,829.95		1,829.95
E0028845	02/14/25	Outst	0002233	Konica Minolta Premier F	V0205946 V0205947 V0205948 V0205949	02/12/25 02/12/25 02/12/25 02/12/25	B0005941 B0005941 B0005941 B0005941 B0005941	1,204.77 193.47 1,960.36 451.00 3,809.60		1,204.77 193.47 1,960.36 451.00 3,809.60
E0028846	02/14/25	Outst	tst 0188162	2 Lake County Press	V0205851	02/11/25		813.50		813.50
								813.50		813.50
E0028847	02/14/25	Outst	0222666	Legat Architects, Inc	V0205976 V0205977	02/13/25 02/13/25	B0006129 B0006129	11,125.00 2,500.00		11,125.00 2,500.00

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								13,625.00		13,625.00
E0028848	02/14/25	Outst	0204562	Lo Destro Construction C	V0205971 V0205973			7,554.00 2,431.00		7,554.00 2,431.00
								9,985.00		9,985.00
E0028849	02/14/25	Outst	0002797	Medical Shipment LLC	V0206031	02/13/25	P0016703	2,416.83		2,416.83
								2,416.83		2,416.83
E0028850	02/14/25	Outst	0208992	NRG Business Marketing L	V0205953	02/12/25	B0005917	13,017.26		13,017.26
								13,017.26		13,017.26
E0028851	02/14/25	Outst	0224297	Pass With PASS, LLC	V0205580	01/31/25		990.67		990.67
								990.67		990.67
E0028852	02/14/25	Outst	0199416	Promo Direct			P0016742 P0016716	999.90 786.83		999.90 786.83
								1,786.73		1,786.73
E0028853	02/14/25	Outst	0001156	Smithereen Exterminating	V0205955	02/12/25	B0005870	186.00		186.00
								186.00		186.00
E0028854	02/14/25	Outst	0001165	Swank Motion Pictures In	V0205368	01/27/25		4,234.00		4,234.00
								4,234.00		4,234.00
E0028855	02/14/25	Outst	0199533	Tim's Glass and Mirror	V0205956	02/12/25	B0006111	6,496.00		6,496.00
								6,496.00		6,496.00
E0028856	02/14/25	Outst	0211532	Tri-Electronics, Inc.	V0205759	02/07/25		295.00		295.00
								295.00		295.00
E0028857	02/14/25	Outst	0226256	Unique Products & Servic	V0206030	02/13/25	P0016786	313.32		313.32
								313.32		313.32
E0028858	02/14/25	Outst	0177607	YBP Library Services	V0205958	02/12/25	B0006090 B0006090 B0006090	158.09 323.60 34.98		158.09 323.60 34.98
								516.67		516.67

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0029422	02/20/25	Outst	0111441	. Ms Jazmyne J. Alzate	V0205862	02/12/25		126.01		126.01
								126.01		126.01
E0029423	02/20/25	Outst	0228916	5 Deborah C. Anthony	V0206099	02/18/25		300.00		300.00
								300.00		300.00
E0029424	02/20/25	Outst	0166671	Ms. Cara A. Bonick	V0206108	02/19/25		757.91		757.91
								757.91		757.91
E0029425	02/20/25	Outst	0209933	Christopher P. Butz	V0198231	02/14/25		4,750.00		4,750.00
								4,750.00		4,750.00
E0029426	02/20/25	Outst	tst 0188316	Clara P. Correa	V0207224	02/19/25		210.00		210.00
								210.00		210.00
E0029427	02/20/25	Outst	0165694	Dr. Sara E. Helmus	V0205960	02/12/25		95.52		95.52
								95.52		95.52
E0029428	02/20/25	Outst	st 0061134	Mrs. Jennifer R. Iniquez	V0205938	02/12/25		2,372.50		2,372.50
								2,372.50		2,372.50
E0029429	02/20/25	Outst	0002697	Dr. Keith McLaughlin	V0206035	02/13/25		1,070.11		1,070.11
								1,070.11		1,070.11
E0029430	02/20/25	Outst	st 0220559	Leslie T. Melendez	V0205856	02/11/25		20.00		20.00
								20.00		20.00
E0029431	02/20/25	Outst	Outst 0181094	Ms Elizabeth Melgoza	V0205773 V0206086			29.53 38.98		29.53 38.98
								68.51		68.51
E0029432	02/20/25	Outst	t 0000820	Ms. Tsonka I. Pencheva	V0205962	02/13/25		140.27		140.27
								140.27		140.27
E0029433	02/20/25	Outst	ltst 0197850	Tania Ramirez Reyes	V0206071	02/14/25	5	19.18		19.18
								19.18		19.18
E0029434	02/20/25	Outst	0019347	Sandra L. Salas	V0205929	02/12/25		2,142.54		2,142.54

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								2,142.54		2,142.54
E0029435	02/20/25	Outst	0156097	ACI Payments, Inc.	V0206060	02/14/25		6,623.49		6,623.49
							_	6,623.49		6,623.49
E0029436	02/20/25	Outst	0202383	Flexible Benefit Service	V0206032	02/13/25		1,043.00		1,043.00
								1,043.00		1,043.00
E0029437	02/20/25	Outst	0207766	Massachusetts Mutual Lif	V0206101	02/18/25	_	1,142.72		1,142.72
								1,142.72		1,142.72
E0029438	02/20/25	Outst	0200282	Victor M. Albanil Beltra	V0206106	02/19/25	_	214.00		214.00
								214.00		214.00
E0029439	02/21/25	Outst	0225313	Corporate Payment System	V0207226	02/20/25	_	5,011.25		5,011.25
								5,011.25		5,011.25
E0029440	02/27/25	Outst	0181229	Victor M. Barranco	V0206080	02/18/25	-	300.00		300.00
								300.00		300.00
E0029441	02/27/25	Outst	0204227	Ms. Josephine Bostic	V0207264	02/21/25	_	1,595.00		1,595.00
								1,595.00		1,595.00
E0029442	02/27/25	Outst	0209933	Christopher P. Butz	V0207320	02/26/25	_	200.00		200.00
								200.00		200.00
E0029443	02/27/25	Outst	utst 0189374	4 Mr. Joseph M. Camarillo	V0207232 V0207243			80.00 80.00		80.00 80.00
					V0207325		_	80.00		80.00
								240.00		240.00
E0029444	02/27/25	Outst	0219377	Eric R. Costa	V0207233 V0207321			40.00 40.00		40.00 40.00
					1020/022	02,20,20	-	80.00		80.00
E0029445	02/27/25	Outst	0207650	Brian C. Donlea	V0207318	02/26/25		35.24		35.24
20029143	52/21/23	JULDE	5207030	Diffan C. Donica	V0207326		_	80.00		80.00
							_	115.24		115.24

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status		Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0029446	02/27/25	Outst	0214955	Mr. Samuel Gamino		02/21/25		42.00		42.00
							_	42.00		42.00
E0029447	02/27/25	Outst	0040272	Ms Beth A. Gilmartin	V0206094	02/18/25		1,606.63		1,606.63
								1,606.63		1,606.63
E0029448	02/27/25	Outst	0216572	Zoe A. Klaus	V0207245	02/20/25	_	40.00		40.00
								40.00		40.00
E0029449	02/27/25	Outst	0192110	Mrs. Joanna M. Martin	V0207286	02/25/25	_	39.15		39.15
								39.15		39.15
E0029450	02/27/25	Outst	0204642	George Martinez	V0203243	12/04/24	_	1,545.00		1,545.00
								1,545.00		1,545.00
E0029451	02/27/25	Outst	0187216	Mr. Neil J. Moss	V0207241 V0207324			80.00 80.00		80.00 80.00
					10207021	02,20,20	-			160.00
E0029452	02/27/25	Outst	0061069	Hector L. Munoz	V0199448	02/28/25		2,500.00		2,500.00
200227102	01,1,1,10	oucoc	0001000		V0207231			100.00		100.00
					V0207239	02/20/25		100.00		100.00
					V0207327	02/26/25	-	100.00		100.00
								2,800.00		2,800.00
E0029453	02/27/25	Outst	0213264	Casey M. Nussbaum	V0205634	02/04/25	_	200.00		200.00
								200.00		200.00
E0029454	02/27/25	Outst	0000928	Mr. James P. O'Connell,	V0207246	02/20/25		80.00		80.00
					V0207251	- / -/ -		80.00		80.00
					V0207258	02/20/25	-	193.97		193.97
								353.97		353.97
E0029455	02/27/25	Outst	0224551	Anthony B. Pupo	V0207268	02/24/25	-	400.00		400.00
								400.00		400.00
E0029456	02/27/25	Outst	0210494	Esmeralda G. Ramirez	V0207275	02/24/25	_	377.69		377.69
								377.69		377.69

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ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0029457	02/27/25	Outst	0216705	Stephanie M. Schmidt		02/28/25 02/20/25		2,000.00 110.00		2,000.00 110.00
								2,110.00		2,110.00
E0029458	02/27/25	Outst	0000738	Ms Gina G. Torres	V0207265	02/21/25		42.00		42.00
								42.00		42.00
E0029459	02/27/25	Outst	0201801	Michael R. Traversa		02/20/25 02/26/25		110.00 110.00		110.00 110.00
								220.00		220.00
E0029460	02/27/25	Outst	0000019	Mr. Scott E. Ulbrich	V0207260	02/21/25		475.00		475.00
								475.00		475.00
E0029461	02/27/25	Outst	0158266	Mr. Christopher J. Wido	V0207249	02/20/25 02/20/25 02/26/25		90.00 90.00 90.00		90.00 90.00 90.00
								270.00		270.00
E0029480	02/28/25	Outst	0001422	CCCTU-Cope Fund	V0207468	02/28/25		178.00		178.00
								178.00		178.00
E0029481	02/28/25	Outst	0001374	College & University Cre	V0207470	02/28/25		200.00		200.00
								200.00		200.00
E0029482	02/28/25	Outst	0160763	Illinois Education Assoc	V0207472	02/28/25		1,870.14		1,870.14
								1,870.14		1,870.14
E0029483	02/28/25	Outst	0191845	Metropolitan Alliance of	V0207473	02/28/25		95.00		95.00
								95.00		95.00
E0029484	02/28/25	Outst	0163075	Morton College Foundatio	V0207474	02/28/25		66.17		66.17
								66.17		66.17
E0029485	02/28/25	Outst	0001372	Morton College Teachers		02/28/25 02/28/25		3,039.22 1,906.54		3,039.22 1,906.54
								4,945.76		4,945.76
E0029486	02/28/25	Outst	0209135	Omni Financial Group, In	V0207477	02/28/25		10,904.00		10,904.00

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number			Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								10,904.00		10,904.00
E0029487	02/28/25	Outst	0001513	SEIU Local 73 Cope	V0207478	02/28/25		34.00		34.00
								34.00		34.00
E0029488	02/28/25	Outst	0001373	Service Employees Intl U	V0207479	02/28/25		298.34		298.34
								298.34		298.34
E0029489	02/28/25	Outst	0001161	State Univ Retirement Sy	V0207482	02/28/25		82,603.42		82,603.42
								82,603.42		82,603.42
E0029490	02/28/25	Outst	0182919	Mr. Ryan Denson	V0205845	02/11/25	D0005020	5,250.00		5,250.00
					V0207374	02/27/25	Б0005928	2,887.50		2,887.50
								8,137.50		8,137.50
E0029491	02/28/25	Outst	0228915	Jacob Schulz	V0206083 V0206084	02/18/25 02/18/25		150.00 800.00		150.00 800.00
								950.00		950.00
E0029492	02/28/25	Outst	0013221	4IMPRINT	V0207420 V0207421	02/27/25 02/27/25	P0016752 P0016751	196.69 310.80		196.69 310.80
								507.49		507.49
E0029493	02/28/25	Outst	0169985	Alcove Insights, LLC	V0206100	02/18/25		1,080.00		1,080.00
								1,080.00		1,080.00
E0029494	02/28/25	Outst	0188188	Amazon Capital Services	v0207344 v0207345 v0207346 v0207348 v0207350 v0207351 v0207352 v0207353 v0207355 v0207355 v0207356 v0207422 v0207423 v0207423 v0207424 v0207423	02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25 02/27/25	B0006047 B0006125 B0006097 B0006064 B0006133 B0006133 B0006130 B0006130 B0006135 B0006135 B0006135 P0016722 P0016811 P0016830 P0016829 P0016819	$\begin{array}{r} 39.96\\ 38.80-\\ 38.80-\\ 93.78\\ 71.47\\ 47.35\\ 193.49\\ 28.99\\ 28.40\\ 53.60\\ 21.94\\ 93.96\\ 270.97\\ 551.56\\ 26.99\\ 131.87\\ 2,491.86\end{array}$		$\begin{array}{r} 39.96\\ -38.80\\ -38.80\\ 93.78\\ 71.47\\ 47.35\\ 193.49\\ 28.99\\ 28.40\\ 53.60\\ 21.94\\ 93.96\\ 270.97\\ 551.56\\ 26.99\\ 131.87\\ 2,491.86\end{array}$

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID		PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
				_						
					V0207427	02/27/25	P0016835	36.50 77.64 59.96 16.99 862.96 385.29 74.98 599.99 299.99 35.27		36.50
					V0207428	02/27/25	P0016828	77.64		77.64 59.96
					VUZU/4Z9	02/27/25	P0016833	59.96		59.96 16.99
					VU207430	02/27/25	P0016709	10.99		862.96
					VU207431	02/27/25	P0016796	205 20		385.29
					VU207432	02/27/25	P0016800	505.29		74.98
					V0207433	02/27/25	P0016801	500 00		599.99
					V0207434	02/27/25	P0010010	299 99		299.99
					V0207437	02/27/25	P0016804	35.27		
					V0207438	02/27/25	P0016804	7 99		7 99
					V0207439	02/27/25	P0016823	299.99 35.27 7.99 255.36 33.96-		255.36
					V0207440	02/27/25	10010010	33.96-		35.27 7.99 255.36 -33.96 26.45
					V0207492	02/28/25	P0016772	26.45		26.45
					V0207494	02/28/25		26.45-		-26.45
					V0207495	02/28/25	B0006109	155.96		155.96
					V0207497	02/28/25	P0016847	162.12		162.12
					V0207498	02/28/25	P0016844	191.98		191.98
					V0207499	02/28/25	P0016843	380.52		380.52
					V0207501	02/28/25	P0016846	258.21		258.21
					V0207502	02/28/25	P0016842	26.45- 155.96 162.12 191.98 380.52 258.21 49.98		49.98
								7,946.32		7,946.32
E0029495	02/28/25	Outst	0221066	Amzec, Llc	V0207357	02/27/25	B0005926	1,800.00		1,800.00
					V0207358	02/27/25	B0005926	3,600.00		3,600.00
								5,400.00		5,400.00
E0029496	02/28/25	Outst	0198820	Asure Software	V0207359	02/27/25	B0005976	137.90		137.90
								137.90		137.90
E0029497	02/28/25	Outst	0000998	Carolina Biological Supp	V0207441	02/27/25	P0016779	93.48		93.48
					V0207442	02/27/25	P0016832	93.05		93.05
								186.53		186.53
E0029498	02/28/25	Outst	0001713	Cicero Landscape Inc.	V0207361	02/27/25	B0005882	1,500.00		1,500.00
				Cicero Landscape Inc.	V0207362	02/27/25	B0005882	1,500.00		1,500.00
								3,000.00		3,000.00
E0029499	02/28/25	Outst	0209459	Cornerstone Government A	V0207372	02/27/25	B0005918	14,000.00		14,000.00
								14,000.00		14,000.00
E0029500	02/28/25	Outst	0226551	CSCMP	V0207334	02/26/25		1,120.00		1,120.00
								1,120.00		1,120.00

ACCOUNTS PAYABLE CHECK REGISTER Period 02/01/2025 - 02/28/2025

Check Number		Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0029501	02/28/25	Outst	0212349	Del's Moving Inc	V0206104	02/19/25		950.00		950.00
								950.00		950.00
E0029502	02/28/25	Outst	0209578	DisposAll Waste Services	V0207375	02/27/25	B0005900	487.89		487.89
								487.89		487.89
E0029503	02/28/25	Outst	0218528	ezCater, Inc	V0207444 V0207445	02/27/25 02/27/25	P0016793 P0016825	336.60 162.66		336.60 162.66
								499.26		499.26
E0029504	02/28/25	Outst	0219326	Ferrilli	V0207376	02/27/25	B0005924	4,200.00		4,200.00
								4,200.00		4,200.00
E0029505	02/28/25	Outst	0196370	Follett Higher Education	V0205762 V0205839 V0207259	02/10/25 02/10/25 02/20/25		731.25 1,790.01 719.42		731.25 1,790.01 719.42
								3,240.68		3,240.68
E0029506	02/28/25	Outst	0202852	Freepoint Energy Solutio	V0207483	02/27/25	B0005915	29,558.58		29,558.58
								29,558.58		29,558.58
E0029507	02/28/25	Outst	0001775			02/27/25 02/27/25 02/27/25		495.50 22.16 9.91		495.50 22.16 9.91
								527.57		527.57
E0029508	02/28/25	Outst	0197745	Kentwood Office Furnitur	V0207389	02/27/25	B0006092	3,688.89		3,688.89
								3,688.89		3,688.89
				Konica Minolta Bus Solut	V0207395 V0207396 V0207448	02/27/25 02/27/25 02/27/25	B0006136 B0006136 P0016827	90.00 90.00 659.00 1.355.79		161.52 95.27 90.00 90.00 80.00 90.00 90.00 659.00 1,355.79
E0029510	02/28/25	Outst	0002233	Konica Minolta Premier F	V0207397 V0207398	02/27/25 02/27/25	B0005941 B0005941	332.61 654.91		332.61 654.91

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Check Number		Check Status		Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0207400	02/27/25	B0005941 B0005941 B0005941	193.47 7,310.39 1,204.77		193.47 7,310.39 1,204.77
								9,696.15		9,696.15
E0029511	02/28/25	Outst	0002364	Labyrinth Learning	V0207449	02/27/25	P0016710	960.00		960.00
								960.00		960.00
E0029512	02/28/25	Outst	0188162	Lake County Press	V0207402	02/27/25	B0006004	208.00		208.00
								208.00		208.00
E0029513	02/28/25	Outst	0217543	NobleTec, LLC	V0207409	02/27/25	B0005906	7,056.00		7,056.00
								7,056.00		7,056.00
E0029514	02/28/25	Outst	0001122	Office Depot Business So			P0016759 P0016759	25.45 283.93		25.45 283.93
								309.38		309.38
E0029515	02/28/25	Outst	0219663	Paragon Micro Inc			P0016790 P0016789	2,482.67 2,482.67		2,482.67 2,482.67
								4,965.34		4,965.34
E0029516	02/28/25	Outst	0201778	Quality Logo Products, I	V0207455	02/27/25	P0016813	462.58		462.58
								462.58		462.58
E0029517	02/28/25	Outst	0208071	Signature Transportation	V0207317	02/26/25		5,500.00		5,500.00
								5,500.00		5,500.00
E0029518	02/28/25	Outst	0157227	Staples Advantage			B0006057 B0006017	39.19 210.26		39.19 210.26
								249.45		249.45
E0029519	02/28/25	Outst	0193721	TimeClock Plus, LLC	V0206078	02/14/25		420.00		420.00
								420.00		420.00
E0029520	02/28/25	Outst	0211532	Tri-Electronics, Inc.	V0207332	02/26/25		678.00		678.00
								678.00		678.00
E0029521	02/28/25	Outst	0164582	TruTech Tools, LTD.	V0207457	02/27/25	P0016753	401.17		401.17

15:46		02/01/2025 -				Page
Bank Code: 01 Genera GL Account No: 01-0000-0						
Check Check Check Number Date Status		Voucher Vo ID	Ducher PO/BPO Date Number		Cash Disc Amount	Check Amount
		V0207458 02/	/27/25 P00167	753 426.21		426.21
				827.38		827.38
E0029522 02/28/25 Outst	0226256 Unique Products & Servio	c V0207459 02/	/27/25 P00168	815 1,722.78		1,722.78
				1,722.78		1,722.78
E0029523 02/28/25 Outst	0001406 Wex Bank	V0207415 02/	/27/25 B00059	920 1,628.81		1,628.81
				1,628.81		1,628.81
E0029524 02/28/25 Outst	0177607 YBP Library Services	V0207417 02/ V0207418 02/ V0207419 02/	/27/25 B00060	090 16.99		6.26 16.99 112.61
				135.86		135.86

ACCOUNTS PAYABLE CHECK REGISTER

07 Mar 2025

918,647.08 918,647.08

CHECK REGISTER SUMMARY REPORT Period 02/01/2025 - 02/28/2025

Bank Code	Account Number	Description	Debit	Credit
01 General Checking	01-0000-00000-230000000	General : Accounts Payable	918,647.08	0.00
	01-0000-00000-110000000	General : Cash	0.00	918,647.08
			918,647.08	918,647.08

Morton College Over 10K Report February 2025

Vendor Name	Check Date	Check Number	Board Approved Date	Amount	Item Description Line 1
ACUE	2/14/2025	E0028816	12/13/2024	\$50,000.00	ACUE Platform
All Pro Truck Driving School LLC	2/14/2025	E0028818	4/24/2024	\$13,600.00	instructional services
Amazon Capital Services	2/14/2025	E0028820	8/28/2024	\$10,225.15	100pcs Hair Ties
Amazon Capital Services	2/28/2025	E0029494	8/28/2024	\$7,946.32	Amazon 2.14
Amzec, Llc	2/14/2025	E0028822	6/24/2024	\$7,200.00	Consultaion Services
Amzec, Llc	2/28/2025	E0029495	6/24/2024	\$5,400.00	Consultation Services
ATI Nursing Education	2/14/2025	E0028823	1/21/2025	\$25,151.00	Cohort 0525 Payment 4
Blue Cross Blue Shield of Illinois	2/7/2025	0122222	EXEMPT	\$11,930.82	Jan25: Critical/Accident
ComEd	2/28/2025	0122852	8/28/2024	\$25,439.14	Electricity
Cornerstone Government Affairs, Inc.	2/28/2025	E0029499	3/27/2024	\$14,000.00	Consulting Services
Del Galdo Law Group, LLC	2/28/2025	0122854	8/28/2024	\$28,638.00	Attorney Services
Follett Higher Education Group, LLC	2/14/2025	E0028837	8/26/2020	\$54,251.33	3rd party book vouchers
Follett Higher Education Group, LLC	2/28/2025	E0029505	8/26/2020	\$3,240.68	Credit Connect Books
Freepoint Energy Solutions, LLC.	2/28/2025	E0029506	8/28/2024	\$29,558.58	Energy Charge
Konica Minolta Premier Finance	2/14/2025	E0028845	EXEMPT	\$3,809.60	500-0617176-000
Konica Minolta Premier Finance	2/28/2025	E0029510	EXEMPT	\$9,696.15	500-0637476-000
Legat Architects, Inc	2/14/2025	E0028847	12/13/2024	\$13,625.00	RTU Replacement Project
Mr. Ryan Denson	2/14/2025	E0028811	5/22/2024	\$2,887.50	Paramedic Director
Mr. Ryan Denson	2/28/2025	E0029490	5/22/2024	\$8,137.50	5 Instructor BLS Courses
NRG Business Marketing LLC	2/14/2025	E0028850	8/28/2024	\$13,017.26	Gas Commodity
Old National Bank	2/11/2025	E0028765	8/28/2024	\$26,622.36	2025 BDC Annual Meeting
Omni Financial Group, Inc.	2/14/2025	E0028792	4/28/2021	\$10,768.29	Payroll Deductions
Omni Financial Group, Inc.	2/28/2025	E0029486	4/28/2021	\$10,904.00	Payroll Deductions
State Univ Retirement Systems	2/14/2025	E0028795	EXEMPT	\$92,154.66	Payroll Deductions
State Univ Retirement Systems	2/28/2025	E0029489	EXEMPT	\$82,603.42	Payroll Deductions
Stellaron, Inc	2/14/2025	0122294	EXEMPT	\$10,929.00	PAIC-ZW-ASI174MM
Van's Enterprises Ltd	2/28/2025	0122875	EXEMPT	\$12,930.64	baseball infield

\$ 584,666.40

Joanna M Martin

From: Sent: To: Subject: Attachments: Mireya Perez Monday, March 17, 2025 12:44 PM Board Materials Board action - Monthly Budget Report for Month End February 2025 MC- FEBRUARY 2025 MONTHLY BUDGET REPORT.pdf

Proposed Action: THAT THE MONTHLY BUDGET REPORT FOR FISCAL YEAR TO DATE ENDING FEBRUARY 2025 BE RECEIVED AND APPROVED AS SUBMITTED.

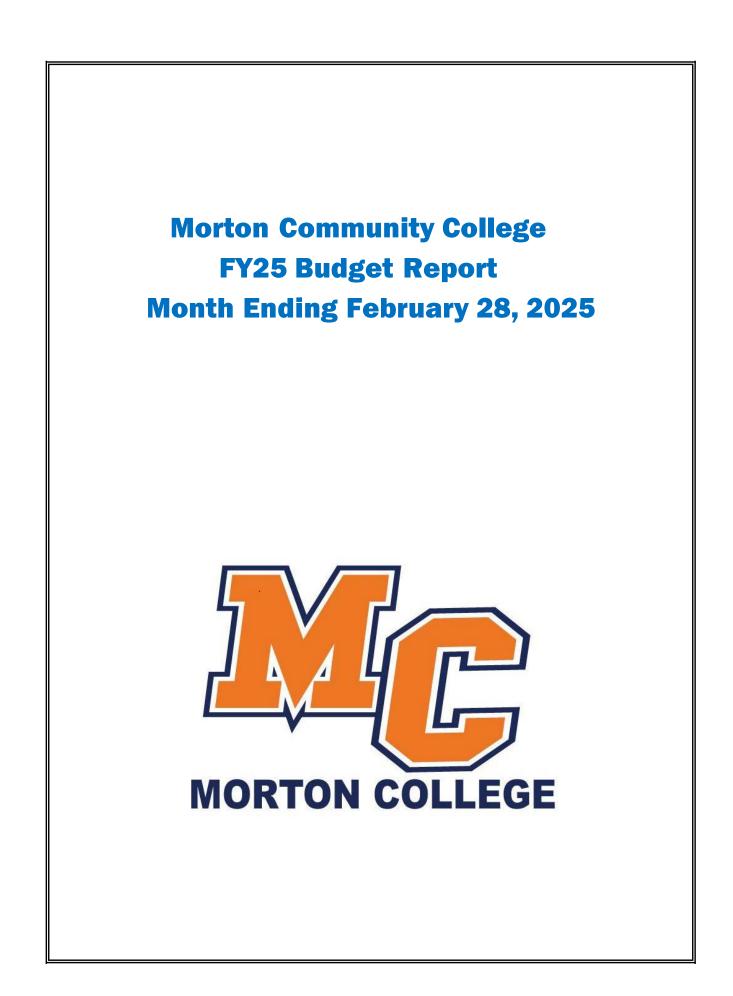
Rationale: [Please refer to attached Monthly Budget Report.]

Attachments: Monthly Budget Report

Thank you,



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



Morton Community College Budget Report Summary February 28, 2025

		February					
Funds		Actual		Budget	%		Budget Remaining
		Actual		Dudget	70		Remaining
Education Fund							
Revenue	\$	22,407,041	\$	31,513,199	71.1%	\$	9,106,158
Expenditures		(17,985,845)		(31,538,199)	57.0%		(13,552,354)
Net	\$	4,421,196	\$	(25,000)		\$	(4,446,196)
Operations & Maintenance Fund							
Revenue	\$	1,964,229	\$	3,536,119	55.5%	\$	1,571,890
Expenditures		(2,026,945)		(3,536,119)	57.3%		(1,509,174)
Net	\$	(62,716)	\$	-		\$	62,716
Restricted Purpose Fund							
Revenue	\$	9,283,482	\$	23,221,390	40.0%	\$	13,937,908
Expenditures		(9,021,711)		(23,221,390)	38.9%		(14,199,679)
Net	\$	261,771	\$	-		\$	(261,771)
Audit Fund							
Revenue	\$	58,488	\$	98,576	59.3%	\$	40,088
Expenditures		(119,050)		(105,600)	112.7%		13,450
Net	\$	(60,562)	\$	(7,024)		\$	53,538
Liability, Protection & Settlement Fund							
Revenue	\$	642,791	\$	934,400	68.8%	\$	291,609
Expenditures		(738,967)		(934,400)	79.1%		(195,433)
Net	\$	(96,176)	\$	-		\$	96,176
General Bond Obligation Fund							
Revenue	\$	598,958	\$	660,484	90.7%	\$	61,526
Expenditures		(496,475)		(644,450)	77.0%		(147,975)
Net	\$	102,483	\$	16,034		\$	(86,449)
Operations & Maintenance (Restricted) Fund							
Revenue	\$	76,124	\$	4,495,924	1.7%	\$	4,419,800
Expenditures	<u> </u>	(480,050)	<u> </u>	(5,445,924)	8.8%	<u> </u>	(4,965,874)
Net	\$	(403,926)	\$	(950,000)		\$	(546,074)
All Funds	~	25 024 442	~	CA 460 000	F 4 20/	~	20 420 070
Revenue	\$	35,031,113	\$	64,460,092	54.3%	\$	29,428,979
Expenditures		(30,869,043)	~	(65,426,082)	47.2%	\$	(34,557,039)
Net	\$	4,162,070	\$	(965,990)		\$	(5,128,060)

EDUCATION FUND REVENUE

February 28, 2025		Actual	Budget	%	R	Budget emaining
		Actual	budget	70		
REVENUE						
LOCAL GOVERNMENT						
Property taxes	\$	5,686,108	\$ 8,563,745	66.4%	\$	2,877,637
Total Local Government	\$	5,686,108	\$ 8,563,745		\$	2,877,637
CORPORATE PERSONAL PROPERTY TAXES	\$	743,695	\$ 2,010,563	37.0%	\$	1,266,868
SURS HEALTH - ON BEHALF PAYMENTS	\$	-	\$ -	0.0%	\$	-
STATE GOVERNMENT						
ICCB credit hour grants	\$	1,867,323	\$ 2,710,211	68.9%	\$	842,888
ICCB equalization grants		1,910,313	4,051,970	47.1%		2,141,657
CTE formula grant		223,298	225,000	99.2%		1,702
Total State Government	\$	4,000,934	\$ 6,987,181		\$	2,986,247
STUDENT TUITION AND FEES						
Tuition	\$	9,170,444	\$ 10,915,000	84.0%	\$	1,744,556
Fees		1,824,168	 1,914,660	95.3%		90,492
Total Tuition and Fees	\$	10,994,612	\$ 12,829,660		\$	1,835,048
MISCELLANEOUS						
Sales and service fees	\$	60,715	\$ 220,550	27.5%	\$	159,835
Investment revenue		920,977	900,000	102.3%		(20,977)
Nongovernmental gifts & scholarships		-	 1,500	0.0%		1,500
Total Other Sources	\$	981,692	\$ 1,122,050		\$	140,358
Total Revenue	<u>\$</u>	22,407,041	\$ 31,513,199	<u>71.1%</u>	\$	9,106,158
Transfers in	\$	-	\$ -	<u>0.0%</u>	\$	
Total Revenue and Transfers in	\$	22,407,041	\$ 31,513,199	71.1%	\$	9,106,158

EDUCATION FUND EXPENDITURES

	 Actual		Budget	%	 Budget Remaining	
EXPENDITURES						
By Program:						
Instruction						
Salaries	\$ 5,820,180	\$	9,241,925	63.0%	\$ 3,421,745	
Employee benefits	785,209		1,130,130	69.5%	344,921	
Contractual services	283,398		453,550	62.5%	170,152	
Material and supplies	310,446		948,736	32.7%	638,290	
Conferences and meetings	25,985		90,200	28.8%	64,215	
Total Instruction	 7,225,218		11,864,541	60.9%	 4,639,323	
Academic Support						
Salaries	849,622		1,404,376	60.5%	554,754	
Employee benefits	157,727		245,492	64.2%	87,765	
Contractual services	223,491		376,000	59.4%	152,509	
Material and supplies	166,201		325,700	51.0%	159,499	
Conferences and meetings	25,037		51,850	48.3%	26,813	
Fixed charges	107,108		115,000	93.1%	7,892	
Total Academic Support	 1,529,186		2,518,418	60.7%	 989,232	
Student Services						
Salaries	1,472,364		2,560,251	57.5%	1,087,887	
Employee benefits	295,151		445,294	66.3%	150,143	
Contractual services	149,997		481,000	31.2%	331,003	
Material and supplies	30,498		261,325	11.7%	230,827	
Conferences and meetings	72,320		207,600	34.8%	135,280	
Fixed charges	 -		26,500	0.0%	 26,500	
Total Student Services	 2,020,330	_	3,981,970	50.7%	 1,961,640	
Public Service/Continuing Education						
Salaries	210,935		300,903	70.1%	89,968	
Employee benefits	23,289		33,263	70.0%	9,974	
Contractual services	96,644		140,000	69.0%	43,356	
Material and supplies	3,499		29,200	12.0%	25,701	
Conferences and meetings	7,836		17,850	43.9%	10,014	
Other tuition/fee waiver	2,419		10,500	23.0%	8,081	
Total Public Service/Continuing Education	 344,622		531,716	64.8%	 187,094	
Auxiliary Services						
Salaries	198,587		227,000	87.5%	28,413	
Employee benefits	41,174		44,950	91.6%	3,776	
Contractual services	393,347		580,000	67.8%	186,653	
Material and supplies	144,390		206,000	70.1%	61,610	
Conferences and meetings	166,112		314,000	52.9%	147,888	
Fixed charges	21,238		60,000	35.4%	38,762	
Total Auxiliary Services	 964,848		1,431,950	67.4%	 467,102	

EDUCATION FUND EXPENDITURES

February 28, 2025	Actual			Budget	%	Budget Remaining	
EXPENDITURES							
Institutional Support							
Salaries	\$	1,422,029	\$	2,459,619	57.8%	\$	1,037,590
Employee benefits		423,586		629,435	67.3%		205,849
Contractual services		1,269,978		2,003,999	63.4%		734,021
Material and supplies		149,177		598,429	24.9%		449,252
Conferences and meetings		134,900		306,622	44.0%		171,722
Fixed charges		-		1,500	0.0%		1,500
Other		83,606		185,000	45.2%		101,394
Total Institutional Support		3,483,276	_	6,184,604	56.3%		2,701,328
Scholarships, Student Grants & Waivers							
Student grants and scholarships		2,418,364		2,000,000	120.9%		(418,364)
Total Scholarships, Student Grants & Waivers		2,418,364		2,000,000	120.9%		(418,364)
Contingencies		-		900,000	0.0%		900,000
Total Expenditures	\$	17,985,844	\$	29,413,199	61.1%	\$	11,427,355
Transfers out		-		2,125,000	0.0%		2,125,000
Total Expenditures and Transfers out		\$17,985,844	\$	31,538,199	57.0%	\$	13,552,355

OPERATION & MAINTENANCE FUND REVENUE AND EXPENDITURES

Actual	Budget	%	Budget Remaining
\$ 1,131,040	\$ 1,674,119	67.6%	\$ 543,079
40,144	1,040,000	3.9%	999,856
791,000	791,000	100.0%	
175	5,000	3.5%	4,825
-	16,000	0.0%	16,000
1,871	10,000	18.7%	8,129
2,046	31,000	6.6%	28,954
-		-	
\$ 1,964,230	\$ 2,745,119	71.6%	\$ 1,571,889
			\$534,364
			40,236
-			404,715
87,720			133,280
-			6,500
542,920			320,080
-			60,000 10,000
2 026 044			
2,020,944	3,330,113	57.5%	1,509,175
\$ 2,026,944	\$ 3,536,119	57.3%	\$ 1,509,175
	\$ 1,131,040 40,144 - 791,000 - 175 - 1,871 2,046 - - \$ 1,964,230 \$ 1,964,230 \$ 1,964,230 \$ 1,964,230 - - \$ 1,964,230 - - \$ 1,964,230 - - \$ 1,964,230 - - \$ 1,964,230	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $

RESTRICTED PURPOSE FUND REVENUE February 28, 2025

February 28, 2025				Budget
	Actual	Budget	%	Remaining
REVENUE				
STATE GOVERNMENT				
ICCB	1,452,859	\$1,728,760	84.0%	275,901
ISBE grant revenue- other	183,953	267,348	68.8%	83,395
Other Sources	157,500	9,190,986	1.7%	9,033,486
Total State Government	1,794,312	11,187,094	16.0%	9,392,782
FEDERAL GOVERNMENT				
ICCB	204,578	785,047	26.1%	580,469
Department of education	7,282,550	11,234,375	64.8%	3,951,825
Other	2,042	14,873	0.0%	12,831
Total Federal Government	7,489,170	12,034,295	62.2%	3,964,656
Total Revenue	\$ 9,283,482	\$ 23,221,389	40.0%	\$ 13,357,438

RESTRICTED PURPOSE FUND EXPENDITURES

rebruary 26, 2025	Actual	Budget	%	Budget Remaining
EXPENDITURES				
By Program:				
Instruction				
Salaries	\$ 806,650	\$ 1,293,802	62.3%	\$ 487,152
Employee benefits	148,515	5,210,647	2.9%	5,062,132
Contractual services	74,275	124,304	59.8%	50,029
Material and supplies	97,785	341,752	28.6%	243,967
Conferences and meetings	20,572	38,328	53.7%	17,756
Student grants and scholarships	81,628	403,641	20.2%	322,013
Total Instruction	1,229,425	7,412,474	16.6%	6,183,049
Academic Support				
Salaries	6,429	53,524	0.0%	47,095
Employee benefits	598	600,000	0.0%	599,402
Other Contract Services		10,000	0.0%	10,000
Material and supplies	-	584	0.0%	584
Conferences and meetings	-	10,193	0.0%	10,193
Other Fixed Charges	-	944	0.0%	944
Total Academic Support	7,027	675,245	1.0%	668,218
Student Services				
Salaries	36,049	108,409	33.3%	72,360
Employee benefits	7,243	1,021,799	0.7%	1,014,556
Other Contract Services	37,737	247,742	15.2%	210,005
Material and supplies	25,788	506,371	5.1%	480,583
Conferences and meetings	14,598	30,561	47.8%	15,963
Fixed charges	-		0.0%	0
Total Student Services	121,415	1,914,882	6.3%	1,793,467
Public Service/Continuing Education				
Salaries	196,543	284,545	69.1%	88,002
Employee benefits	34,915	298,100	11.7%	263,185
Contractual services	5,356	10,265	52.2%	4,909
Material and supplies	19,298	46,538	41.5%	27,240
Conferences and meetings	5,506	15,500	35.5%	9,994
Student grants and scholarships	58,810	72,400	81.2%	13,590
Total Public Service/Continuing Education	320,428	727,348	44.1%	406,920

RESTRICTED PURPOSE FUND REVENUE AND EXPENDITURES

rebruary 20, 2025	Actual	Budget	%	Budget Remaining	
Auxiliary Services Employee benefits Total Auxiliary Services	<u>\$ -</u>	\$ 125,000 125,000	0.0%	\$ <u>125,000</u> 125,000	
Operations and Maintenance of Plant Employee benefits Total Operation and Maintenance of Plant		750,000	0.0%	750,000	
Institutional Support Employee benefits Conferences and meetings Total Institutional Support	(1,415) (1,415)	1,300,000 1,300,000	0.0%	1,300,000 	
Scholarships, Student Grants & Waivers Salaries Student grants and scholarships	101,321 7,243,510	139,370 10,177,250	72.7%	38,049	
Total Scholarships, Student Grants & Waivers	7,344,831	10,316,620	71.2%	2,971,789	
Total Expenditures	\$ 9,021,711	\$ 23,221,569	38.9%	\$ 14,199,858	

AUDIT FUND REVENUE AND EXPENDITURES February 28, 2025

				Budget
	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Remaining</u>
<u>REVENUE</u>				
LOCAL GOVERNMENT Property taxes	\$ 58,354	\$ 83,526	69.9%	\$ 25,172
MISCELLANEOUS Investment revenue	134	50	268.0%	(84)
Total Revenue	\$ 58,488	\$ 83,576	70.0%	\$ 25,088
<u>Transfers in</u>	-	15,000	0.0%	15,000
Total Revenue and Transfers in	\$ 58,488	\$ 98,576	59.3%	\$ 40,088
EXPENDITURES By Program: Institutional Support Contractual services	119,050	105,600	112.7%	(13,450)
Total Expenditures	\$ 119,050	\$ 105,600	112.7%	\$ (13,450)

LIABILITY, PROTECTION & SETTLEMENT FUND REVENUE AND EXPENDITURES

	Actual	Budget	%	F	Budget emaining
REVENUE	 	 			
LOCAL GOVERNMENT		 			
Property taxes	\$ 641,856	\$ 934,300	68.7%	\$	292,444
MISCELLANEOUS	 	 			
Investment revenue	 935	 100	935.0%		(835)
Total Revenue	\$ 642,791	\$ 934,400	68.8%	\$	291,609
EXPENDITURES					
By Program: Instruction					
Employee benefits	 60,999	 150,000	40.7%		89,001
Academic Support	 	 			
Employee benefits	 7,659	 16,900	45.3%		9,241
Student Services	 	 			
Employee benefits	 13,559	 35,500	38.2%		21,941
Public Service/Continuing Education		 			
Employee benefits	 3,850	 8,500	45.3%		4,650
Auxiliary Services		 			
Employee benefits	 1,360	 6,000	22.7%		4,640
Operations and Maintenance of Plant		 			
Employee benefits	 9,174	 20,500	44.8%		11,326
Institutional Support					
Employee benefits	40,498	70,000	57.9%		29,502
Contractual services	220,949	210,000	105.2%		-10,949
Other Fixed Charges	380,921	417,000	91.3%		36,079
Total Institutional Support	 642,368	 697,000	92.2%		54,632
Total Expenditures	\$ 738,969	\$ 934,400	79.1%	\$	195,431

GENERAL BOND OBLIGATION FUND REVENUE AND EXPENDITURES February 28, 2025

	Actual	Budget	%	Budget emaining
REVENUE	 	 		
LOCAL GOVERNMENT	 	 		
Property taxes	\$ 598,157	\$ 660,384	90.6%	\$ 62,227
<u>MISCELLANEOUS</u>	 	 		
Investment revenue	 802	 100	802.0%	 (702)
Total Revenue	 598,959	 660,484	90.7%	 61,525
EXPENDITURES				
By Program:				
Institutional Support Fixed charges	 496,475	 644,450	77.0%	 147,975
Fixed charges	 490,475	 044,430	77.078	 147,975
TRANSFERS OUT	 -	 -	0.0%	 -
Total Expenditures	\$ 496,475	\$ 644,450	77.0%	\$ 147,975

OPERATIONS & MAINTENANCE (RESTRICTED) FUND REVENUE AND EXPENDITURES February 28, 2025

				Budget
	Actual	Budget	%	Remaining
REVENUE				
STATE GOVERNMENT				
Capital Development Board	_	2,385,924	0.0%	2,385,924
Total		2,385,924	0.0%	2,385,924
OTHER SOURCES		2,505,524	0.070	2,303,324
Bonds			0.0%	
Investment Interest	76,124	-	0.0%	- (76,124)
Total	76,124		0.0%	(76,124)
Total	70,124		0.078	(70,124)
TRANSFERS IN	\$ -	\$ 2,110,000	0.0%	\$ 2,110,000
	<u>+</u>	+ _//		+ _,,
Total Revenue and Transfers in	\$ 76,124	\$ 4,495,924	1.7%	\$ 4,419,800
EXPENDITURES				
By Program:				
Operations and Maintenance of Plant				
Contractual services	_	260,000	0.0%	260,000
Capital outlay	480,050	5,185,924	9.3%	4,705,874
capital outdy	400,050	5,105,524	5.570	4,703,074
Total Operation and Maintenance of Plant	480,050	5,445,924	8.8%	4,965,874
	400,000	3, 13,324	0.070	1,505,674
Total Expenditures	\$ 480,050	\$ 5,445,924	8.8%	\$ 4,965,874
		. ,		. ,,-

Joanna M Martin

From: Sent: To: Subject: Attachments: Mireya Perez Wednesday, March 12, 2025 12:23 PM Board Materials Fw: Action Item 8.3 for 3/26/2025 Board Meeting TR 2.28.25.pdf

Thank you,



Mireya Perez

Chief Financial Officer/Treasurer

P: (708) 656-8000, Ext. 2289 E: <u>mireya.perez@morton.edu</u>

www.morton.edu

From: Suzanna Raigoza <Suzanna.Raigoza@morton.edu>
Sent: Wednesday, March 12, 2025 12:18 PM
To: Mireya Perez <mireya.perez@morton.edu>
Subject: Action Item 8.3 for 3/26/2025 Board Meeting

Proposed Action: THAT THE MONTHLY TREASURER'S REPORTS FOR FEBRUARY 2025 BE RECEIVED AND FILED FOR AUDIT AS SUBMITTED.

Rationale: [Required by Board Policy 1.6.7]

Attachments: Treasurer's Reports



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: February 2025

Institution	Purchased	Principal	Rate	Туре	Maturity
The Illinois Funds, Springfield					
	1-May-06	\$12,089,167.32	4.504%	TIF Prime Fund	28-Feb-25
	Sum	\$12,089,167.32			
Grand Total		\$ 12,089,167.32			

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION:	That the Board approve the addendum to the college academic calendar for academic years 2024-2025 to adjust the summer schedule
RATIONALE:	[Required by Section 3.9 of the Board-Union Agreement] Summer schedule needs to be updated due to staff union contract update.

COST ANALYSIS: N/A

ATTACHMENTS: Proposed change to 2024-2025 summer schedule dates

Amended Summer Schedule Dates:

Summer schedule begins – MC closed on Fridays 5/23-8/8 (Classified Staff will be on campus 8/8)



MORTON COLLEGE | 2024/25 Academic Calendar

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FALL 2024 SEMESTER

- Faculty Seminar Day, 8/15
- Semester Begins, 8/19
- Labor Day Recess (MC Closed), 8/31–9/2
- Indigenous Peoples' Day (MC Closed), 10/14
- Midterm Week, 10/15-10/21
- General Election Day (MC Closed) 11/5
- Veterans' Day (MC Closed), 11/11
- Thanksgiving Recess (MC Closed), 11/28–12/1
- Final Exam Week, 12/7–12/13
- Winter Recess Begins (No Classes), 12/14
- Final Grades Due (2 P.M.), 12/16 (MC open)
- Fall Intersession (All Classes Virtual) 12/16- 1/5
- Winter Break Schedule Begins, 12/23 – 1/3 (Campus Closed, All Classes Virtual Classes)

SPRING 2025 SEMESTER

- Winter Break Schedule Ends 1/6 - (MC open)
- Final Grades Due (2 P.M.), 1/6
- Faculty Seminar Day, 1/9
- Semester Begins, 1/13
- Martin Luther King, Jr. Day (MC Closed), 1/20
- Presidents' Day, 2/17 (MC Closed)
- Pulaski Day (MC Closed) 3/3
- Midterm Week, 3/9–3/15
- Spring Break (No classes, College Op), 3/16–3/23
- Staff Professional Day 3/20 No classes; college offices are closed
- Classes Resume, 3/24
- Spring Recess (MC Closed), 4/18- 4/20
- Classes Resume, 4/21
- Final Exam Week, 5/9-5/15
- Commencement, 5/16
- Final Grades Due (2 P.M.), 5/19

SUMMER 2025 SESSIONS

- Summer Schedule begins MC closed on Fridays 5/23- 8/8 (Classified Staff will be on campus 8/8)
- Memorial Day (MC Closed), 5/26
- 1st 5-Week Session, 5/27-6/26
- Final Grades Due (2 P.M.), 6/30
- 8-Week Session, 6/9–7/31
- Juneteenth, (MC Closed), 6/19
- Independence Day Observed (MC Closed), 7/3
- Final Grades Due (2 P.M.), 8/4

• Final Grades Due (2 P.M.), 8/4

^{• 2}nd 5-Week Session, 6/30-7/31

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION:	That the Board approve the addendum to the college academic calendar
	for academic year 2025-2026 to include the winter 2025-2026
	intersession, and adjusted summer schedule and winter break schedule
	as submitted

RATIONALE: [Required by Section 3.9 of the Board-Union Agreement]

Adding a late start winter intersession to the current 2025-2026 Academic Calendar will allow current and visiting students an opportunity to take courses, and/or make up credits during winter break. The winter break schedule has been moved forward by one day college will reopen Monday 1/5 instead of Friday 1/2. Due to staff union contract changes, classified staff will be on campus Friday 8/7.

COST ANALYSIS: N/A

ATTACHMENTS: Proposed winter 2025 intersession schedule and adjusted winter break and summer schedule changes.

2025-2026 Calendar Amendments

Winter Intersession 12/16 – 1/4 Fall Intersession Final Grades Due (2 P.M.), 1/5 Winter Break 12/20- 1/4 Winter Break Ends – 1/5 (MC Open) Summer Schedule begins – MC closed on Fridays 5/22- 8/7 (Classified Staff will be on campus 8/7)



MORTON COLLEGE | 2025/26 Academic Calendar

AUGUST 2025 T W Th F Su Μ Sa 2 1 3 5 6 7 8 9 4 13 14 10 11 12 15 16 18 19 20 21 22 23 17 25 26 27 28 29 <u>30</u> 24 31

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JUNE 2026									
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JULY 2026									
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MORTON COLLEGE | 2025/26 Academic Calendar

FALL 2025 SEMESTER

- Faculty Seminar Day, 8/14
- Semester Begins, 8/18
- Labor Day Recess (MC Closed), 8/30–9/1
- Indigenous Peoples' Day (MC Closed), 10/13
- Midterm Week, 10/14-10/20
- Veterans' Day (MC Closed), 11/11
- Thanksgiving Recess (MC Closed), 11/27–11/30
- Final Exam Week, 12/6–12/12
- Winter Recess Begins (No Classes), 12/13
- Final Grades Due (2 P.M.), 12/15 (MC open)
- Winter Break Schedule Begins 12/20- 1/4 (MC Closed)

WINTER INTERSESSSION

- Winter Intersession 12/16- 1/4
- Final Grades Due (2 P.M) 1/5

SPRING 2026 SEMESTER

- Winter Break Schedule Ends 1/5 - (MC open)
- Faculty Seminar Day, 1/8
- Semester Begins, 1/12
- Martin Luther King, Jr. Day (MC Closed), 1/19
- Presidents' Day, 2/16 (MC Closed)
- Pulaski Day (MC Closed) 3/2
- Midterm Week, 3/8-3/14
- Spring Break (No classes), 3/15–3/22
- Staff Professional Day 3/19 No classes; college offices are closed
- Classes Resume, 3/23
- Spring Recess (MC Closed), 4/3-4/5
- Classes Resume, 4/6
- Final Exam Week, 5/8–5/14
- Commencement, 5/15
- Final Grades Due (2 P.M.), 5/18

SUMMER 2026 SESSIONS

- Summer Schedule begins MC closed on Fridays 5/22- 8/7 (Classified staff will be on campus (8/7)
- Memorial Day (MC Closed), 5/25
- 1st 5-Week Session, 5/26–6/25
- Final Grades Due (2 P.M.), 6/29
- 8-Week Session, 6/8-7/30
- Juneteenth Observed (MC Closed), 6/18
- Independence Day Observed (MC Closed), 7/2
- Final Grades Due (2 P.M.), 8/3
- 2nd 5-Week Session, 6/29-7/30
- Final Grades Due (2 P.M.), 8/3

PROPOSED ACTION: THAT THE BOARD APPROVED THE COURSE FEE CHANGES EFFECTIVE FALL 2025 TERM, AS SUBMITTED.

RATIONALE:

COURSE FEE CHANGES BASED ON COURSE MATERIALS, EQUIPMENT AND SOFTWARE.

COST ANALYSIS:

ATTACHMENT: COURSE FEES 2025-2026

Morton College Course Fees - Increase/Decrease Effective Fall 2025

		С	Current		Proposed	
Course	Course Name	Co	urse Fee	C	ourse Fee	% increase
	PTA ADMISSION FEE	\$	215.00	\$	230.00	
PHT-105	Therapeutic Modalities I					
PHT-111	Patient Mgt Basic Skills/Pta	\$	194.00	\$	195.00	
PHT-112	Princ. of Prac. I: Intro to Pt	\$	290.00	\$	295.00	
PHT-113	Introduction to Disease	\$	64.99	\$	65.00	
PHT-114	Fundamentals of Kinesiology I	\$	125.00	\$	25.00	
PHT-217	Clinical Internship	\$	15.00	\$	110.00	(Liability insurance fee, course fee)
PHT-220	Adv. Physical Therapy Techniqu	\$	129.00	\$	149.00	
PHT-224	POP2: Professional Issues in	\$	215.00	\$	120.00	
PHT-225	Clinical Affiliations II	\$	50.00	\$	15.00	(Liability insurance fee)
NUR-105	Basic Nursing Assistant Traini	\$	200.00	\$	295.00	
NUR-107	Foundations of Nursing I	\$	790.00	\$	1,040.00	
NUR-108	Foundations of Nursing Prac II	\$	100.00	\$	175.00	
NUR-201	LPN to ADN Transition Bridge	\$	300.00	\$	350.00	
NUR-224	Transition to RN Practice	\$	195.00	\$	370.00	
HVA-101	Basic Refrigeration	\$	50.00	\$	100.00	
HVA-203	Commercial AC & Refrig	\$	40.00	\$	50.00	
ATM-120	Intro to Automotive Tech	\$	40.00	\$	50.00	
ATM-201	Manual Trans and Transaxles	\$	20.00	\$	40.00	
EMT-102	Paramedic I	\$	-	\$	250.00	

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD ACCEPT THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR 2024 AND THE ACCOMPANYING COMMUNICATION PREPARED BY FORVIS MAZARS, 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, Managing Director of FORVIS MAZARS, LLP, will be present at the meeting to answer any questions that may arise.

COST ANALYSIS: N/A

ATTACHMENTS:

Fiscal Year 2024 Audit Communication from FORVIS, LLP

MORTON COLLEGE DISTRICT 527

Cicero, Illinois

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEARS ENDED JUNE 30, 2024 & 2023

MORTON COLLEGE COMMUNITY COLLEGE DISTRICT NUMBER 527 CICERO, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEARS ENDED JUNE 30, 2024 AND 2023

Prepared by the Business Office

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INTRODUCTORY SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Years Ended June 30, 2024-2023



Introductory Section



March 7, 2025

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

The Annual Comprehensive Financial Report ("ACFR") of Morton College, ("the College"), Community College District No. 527, County of Cook, State of Illinois, for the fiscal year ended June 30, 2024, 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.

Student Enrollment Headcount

ECONOMIC CONDITION AND OUTLOOK

The following table illustrates enrollments over the last five years:

Fiscal Year											
Fiscal Year											
PROGRAM TYPE	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>						
Transfer Program	1,646	1,680	1,624	1,730	2,057						
Career Programs	1,141	1,130	1,512	1,470	1,645						
Liberal Studies	774	656	232	664	889						
Course Enrollees	1,360	1,093	1,123	670	944						
Adult Education/ESL	1,002	1,037	819	861	1,191						
Total	5,923	5,596	5,310	5,395	6,726						
Total FTE	2,335	2,188	2,174	2,255	2,620						

FINANCIAL INFORMATION

<u>Internal Controls</u>. 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.

<u>Budgetary Controls</u>. 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 Assessed valuation (in millions)		\$ 2,613	<u>2022</u> \$ 1,920	2021 \$ 1,951	\$ 2020 2,132	2019 \$ 1,640
, , , , , , , , , , , , , , , , , , ,	Legal Limit					
Tax Rates						
Education Fund	0.7500	0.3354	0.4454	0.4122	0.3633	0.4596
Operation and Maintenance Fund	0.1000	0.0653	0.0834	0.0781	0.0712	0.0900
Operation and Maintenance						
Fund (restricted)	0.0500			-	-	-
Bond and interest	-	0.0260	0.0351	0.0346	0.0319	0.0414
Life Safety Fund	0.1000	-	-	-	-	-
Liability Insurance Fund	-	0.0263	0.0324	0.0304	0.0271	0.0347
Social Security Fund	-	0.0107	0.0133	0.0125	0.0112	0.0143
Audit Fund	0.0050	0.0033	0.0042	0.0039	0.0035	0.0044
Total	1.0050	0.4670	0.6138	0.5717	0.5082	0.6444

The assessed value of taxable property for 2023, for taxes collectible in 2024, is \$2,612,876,617.

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 2024 did have a 6% increase in student headcount and a 6% increase in full-time equivalent compared to 2023. 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 FY2024. As of June 30, 2024, \$7,135,000 was outstanding. See Note 5.

OTHER INFORMATION

<u>Awards</u>. 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, 2023. 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.

<u>Independent Audit</u>. State statutes require an annual audit by independent certified public auditors. The Morton College's Board of Trustees selected Forvis Mazars, 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.

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

Respectfully submitted,

ISI Míreya Perez

Mireya Perez Chief Financial Officer

/S/ Dr. Keith McLaughlin

Dr. Keith McLaughlin President

Morton College, Community College District 527

PRINCIPAL OFFICIALS June 30, 2024

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 Gizelle Beltran, Student Member

ADMINISTRATION

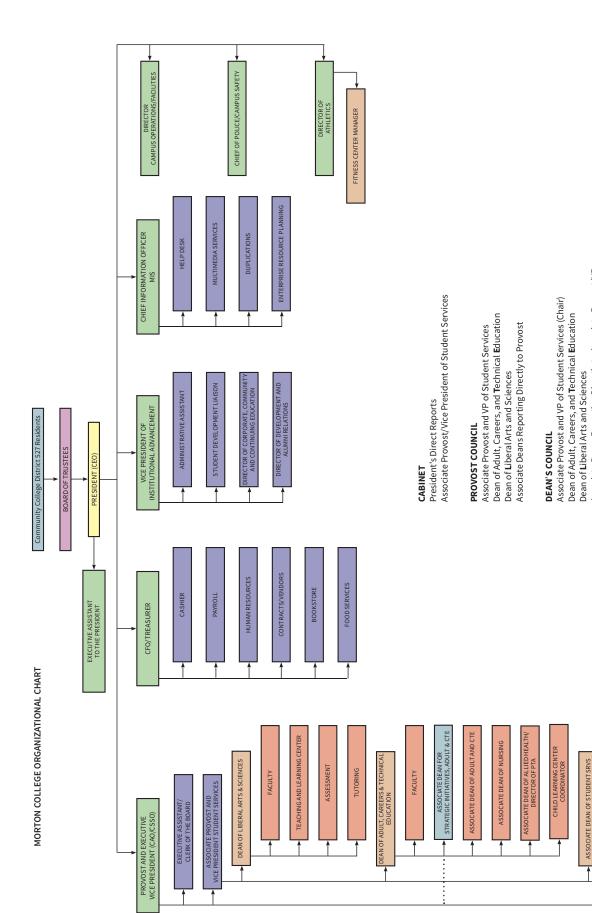
Dr. Keith McLaughlin, President

Marisol Velazquez - Associate Provost/Vice President of Student Services

Mireya Perez, Chief Financial Officer/Treasurer

DEPARTMENT ISSUING REPORT

Business Office



Student Services Directors reporting directly to Associate Provost/VP

Associate Deans Reporting Directly to Associate Provost/VP

Rev 1.85 August 2021

DIRECTOR OF STUDENT ACTIVITIES

AS SOCIATE DEAN LEARNING RESOUR AND PERFORMING ARTS CENTER ASSOCIATE DE AN INSTITUTIONAL EFFECTIVENESS

DIRECTOR OF FINANCIAL AID

DIRECTOR OF OAR/REGISTRAR

ASSOCIATE DEAN ACADEMIC SERVICES

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, 2023

Christophen P. Morrill

Executive Director/CEO

FINANCIAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Years Ended June 30, 2024-2023



Financial Section

Forvis Mazars, LLP 130 E. Randolph Street, Suite 1900 Chicago, IL 60601 P 312.288.4653 | F 312.288.4672 forvismazars.us



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, 2024 and 2023, 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, 2024 and 2023, and the 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 2024 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 March 7, 2025, 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 Mazars, LLP

Chicago, Illinois March 7, 2025 Management's Discussion and Analysis

This section of Morton College's Financial Report presents Management's Discussion and Analysis of the College's financial activity during the fiscal years ended June 30, 2024 and June 30, 2023. 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 15-40). 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, with the difference between the two reported as net position. These statements combine and consolidate current and long-term financial resources and capital assets. The Statements of Revenues, Expenses and Changes in Net Position focus on both the gross costs and the net costs of College activities, which are supported mainly by property taxes, state and other revenues. This approach is intended to summarize and simplify the user's analysis of costs of various College services to students and the public.

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

	2024		2023		Increase (Decrease)		2022		 crease crease)
Current assets	\$	37.8	\$	34.8	\$	3.0	\$	34.4	\$ 0.4
Noncurrent assets: Restricted cash and long-term investments Subscription, lease, and capital assets,		2.7		2.7		-		2.8	(0.1)
net of depreciation and amortization		34.4		33.5		0.9		31.3	 2.2
Total assets		74.9		71.0		3.9		68.5	 2.5
Deferred outflows of resources		1.3		1.5		(0.2)		2.0	 (0.5)
Current liabilities		6.8		5.5		1.3		6.8	(1.3)
Noncurrent liabilities		14.9		13.6		1.3		23.4	 (9.8)
Total liabilities		21.7		19.1		2.6	_	30.2	 (11.1)
Deferred inflows of resources		14.5		16.6		(2.1)		9.8	 6.8
Net position:									
Investment in capital assets		24.6		25.0		(0.4)		22.5	2.5
Restricted		7.7		7.6		0.1		6.5	1.1
Unrestricted		7.7		4.2		3.5		1.5	 2.7
Total net position	\$	40.0	\$	36.8	\$	3.2	\$	30.5	\$ 6.3

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

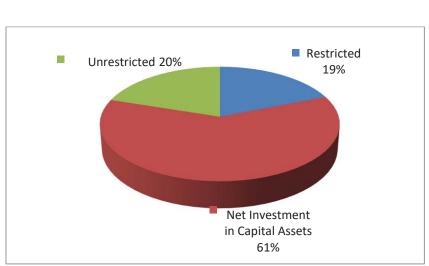
<u>2024</u>

Total net position, at June 30, 2024, increased by \$3.2M compared to fiscal year 2023 bringing it to \$40.0M. The increase is primarily due to the increase in current assets of \$3.0M due to increase in cash and cash equivalents of \$5.2M and a decrease in Government Claims of \$1.5M mainly due to receivables collected from HEERF grants, an increase in subscription assets of \$2.2M due to a software five year agreement; an increase in current liabilities of \$1.3M due to an increase in unearned grant revenue of \$0.7M, an increase in other accrued expense of \$0.4M due to increase in capital projects completed by June 30 but not billed until the following fiscal year; and an increase in noncurrent liabilities of \$1.2M due to a subscription liability of \$1.3M related to the software five year agreement.

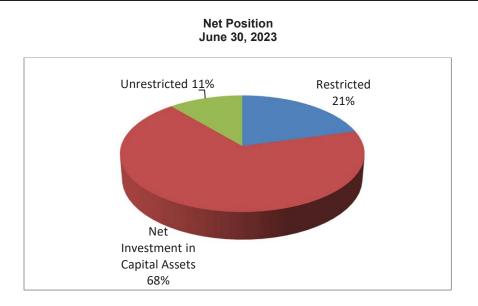
<u>2023</u>

Total net position, at June 30, 2023, increased by \$6.3M compared to fiscal year 2022 bringing it to \$36.8M. The increase is primarily due to the increase in current assets of \$2.5M due to increase in Government Claims of \$0.9M due to two new grant receivable and increase in grant receivable of other grants, increase in capital assets of \$2.2M due to various building renovations that were completed; offset by a decrease in current liabilities of \$1.3M due to 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 we 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 FY 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.

The following is a graphic illustration of net position.



Net Position June 30, 2024



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

For the Years Ended June 30, (In millions)												
		Increase										
	2	2024		2023		(Decrease)		2022		rease)		
Operating revenues:												
Tuition and fees	\$	11.3	\$	10.9	\$	0.4	\$	10.2	\$	0.7		
Scholarship allowance		(4.4)		(4.9)		0.5		(4.5)		(0.4)		
Auxiliary and other		0.1		0.1		-		0.1		-		
Total		7.0		6.1		0.9		5.8		0.3		
Less operating expenses	. <u> </u>	46.2		47.7		(1.5)		52.5		(4.8)		
Net operating loss		(39.2)		(41.6)		2.4		(46.7)		5.1		
Nonoperating revenues and expenses:												
Property taxes		11.7		10.3		1.4		10.1		0.2		
State grants and contracts		20.0		22.0		(2.0)		23.3		(1.3)		
Federal grants and contracts		9.5		15.0		(5.5)		15.5		(0.5)		
Investment income		1.5		0.9		0.6		-		0.9		
Interest expense		(0.3)		(0.3)		-		(0.3)		-		
Total		42.4		47.9		(5.5)		48.6		(0.7)		
Increase (decrease) in net position		3.2		6.3		(3.1)		1.9		4.4		
Net position, beginning of year		36.8		30.5		6.3		28.6		1.9		
Net position, end of year		40.0		36.8		3.2		30.5		6.3		
Total revenues	\$	49.7	\$	54.3	\$	(4.6)	\$	54.7	\$	(0.4)		
Total expenses	\$	46.5	\$	48.0	\$	(1.5)	\$	52.8	\$	(4.8)		

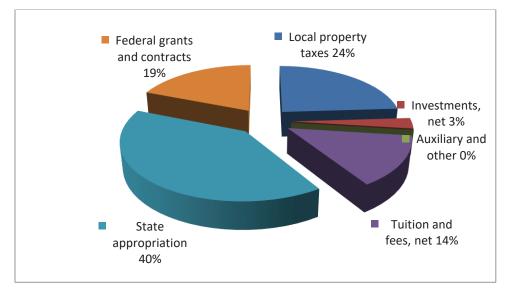
<u>2024</u>

Net operating loss, for the twelve months ended June 30, 2024, decreased to \$39.2 from \$41.6M in 2023. Total operating expenses decreased to \$46.2M from \$47.7M. This was mainly due to an increase in Instruction of \$3.9M caused by an increase in instructional service contracts and an increase in grants, and an increase in Operations and Maintenance of Plant of \$0.9M due to an increase in utility expense, contractual services and architectural fees offset by a decrease in Student Services of \$0.4M which was due to end in funding of certain HEERF grants, a decrease in Institutional Support of \$5.9M due to the end in funding of certain HEERF grants.

<u>2023</u>

Net operating loss, for the twelve months ended June 30, 2023, decreased to \$41.6M from \$46.7M in 2022 mainly due to a decrease in Instruction of \$2.1M caused by a decrease in OPEB expense of \$2.4M and a decrease in Operations and Maintenance of Plant of \$2.9M due to a decrease in capital projects in 2023 compared to 2022. There was 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 ecrease in Scholarship and Fellowship of \$2.7M mainly due to HEERF student grants awarded in 2022 and none awarded in 2023.

Revenues by Source (2024):



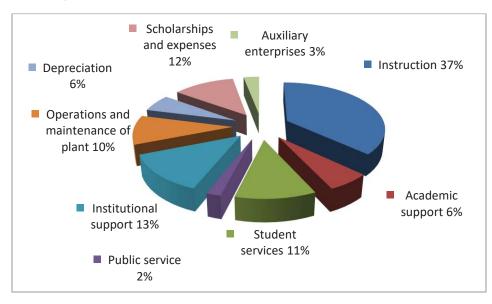
Operating Expenses
For the Years Ended June 30,
(In millions)

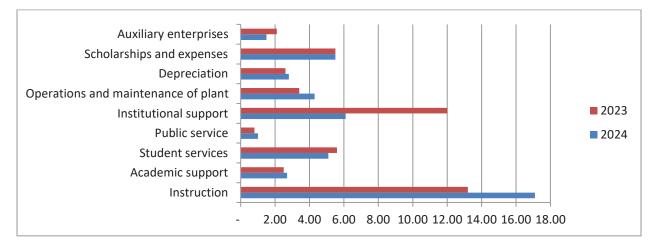
	2024		2023 *		Increase (Decrease)		2022 *		rease rease)
Instruction	\$	17.1	\$	15.8	\$	1.3	\$	18.3	\$ (2.5)
Academic support		2.7		2.5		0.2		2.3	0.2
Student services		5.2		5.5		(0.3)		4.7	0.8
Public service		1.0		0.8		0.2		1.0	(0.2)
Institutional support		6.1		9.8		(3.7)		9.2	0.6
Operations and maintenance of plant		4.3		3.2		1.1		4.1	(0.9)
Depreciation		2.8		2.6		0.2		2.8	(0.2)
Scholarships and fellowships		5.5		5.5		-		8.3	(2.8)
Auxiliary enterprises		1.5		2.0		(0.5)		1.8	 0.2
Total	\$	46.2	\$	47.7	\$	(1.5)	\$	52.5	\$ (4.8)

*Fiscal years 2023 and 2022 expenses by function have been revised for a previous error. No changes to expenses in total

The following is a graphic illustration of operating expenses:

Operating Expenses by Function (2024):





Comparison of Operating Expenses Fiscal Years 2024 and 2023 (in millions):

<u>2024</u>

Total operating expenses decreased to \$46.2M from \$47.7M mainly due to an increase in Instruction of \$1.3M caused by an increase in instructional service contracts and an increase in grants, an increase in Operations and Maintenance of Plant of \$1.1M due to an increase in utility expense, contractual services and architectural fees. There was a decrease in Student Services of \$0.3M which was due to end in funding of some HEERF grants, a decrease in Institutional Support of \$3.7M due end in funding of some HEERF grants.

<u>2023</u>

Total operating expenses decreased to \$47.7M from \$52.5M mainly due to a decrease in Instruction of \$2.5M caused by a decrease in OPEB expense of \$2.4M and a decrease in Scholarships and Fellowships of \$2.8M due to HEERF student grants awarded in 2022 and none awarded in 2023. There was 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 an additional department account created and additional grants and an increase in Institutional Support of \$0.6M due to increase in Education Fund and Restricted Purpose Fund expenses.

Analysis of Capital Assets June 30, (In millions)

	2024		2023	crease crease)	2022	Increase (Decrease)			
Capital assets:									
Land improvements	\$	2.6	\$ 2.6	\$	-	\$	2.6	\$	-
Construction in progress		0.6	4.9		(4.3)		3.2		1.7
Building		57.0	51.6		5.4		48.7		2.9
Furniture, fixtures, and									
equipment		9.3	9.1		0.2		9.1		-
Lease assets		0.5	 0.3		0.2				0.3
Total		70.0	68.5		1.5		63.6		4.9
Less: accumulated depreciation		(37.9)	 (35.0)		(2.9)		(32.3)		(2.7)
Net capital assets	\$	32.1	\$ 33.5	\$	(1.4)	\$	31.3	\$	2.2

<u>2024</u>

Net capital asset decrease of 1.4M mainly relates to the following: \$5.4M increase in building additions including Bio AP lab renovations, Tutoring Center renovations and sliding glass project; \$4.3M decrease in Construction in progress which include exterior upgrades and Building E ADA upgrades that were placed in service during FY24; and \$2.9M net increase in accumulated depreciation related to the building additions mentioned. For more detail information on capital asset activity, please see Note 4.

<u>2023</u>

Net capital asset increase of \$2.2M mainly relates to the \$2.9M increase in Building additions including mechanical upgrades, science lab renovations and lighting project to name a few. A \$2.7M net decrease in accumulated depreciation offset by a \$1.7M increase in Construction in progress which include tutoring center renovations, sliding glass project and Building E ADA upgrades to name a few. For more detail information on capital asset activity, please see Note 4.

Long-Term Debt June 30, (In millions)

	2	2024	2	2023	rease crease)	2022	rease crease)
Long-term debt:					 		
General obligations	\$	8.0	\$	8.4	\$ (0.4)	\$ 8.7	\$ (0.3)
Subscription liabilities		1.7		-	1.7	-	-
Lease liabilities		0.2		0.1	0.1	0.1	-
Net other postemployment benefit liability		5.8		5.6	 0.2	 14.9	 (9.3)
Total	\$	15.7	\$	14.1	\$ 1.6	\$ 23.7	\$ (9.6)

<u>2024</u>

The \$1.6M increase in long-term debt is due to \$1.7M subscription liability for a software five-year contract, \$0.4M decrease in general obligations and \$0.2M increase in net other postemployment benefit liabilities, which was due to a change in liability experience and change in assumption changes experience (see Note 10). For more detail information on long-term debt activity please see Note 5.

<u>2023</u>

The \$9.6M decrease in long-term debt is due to \$0.3M decrease in general obligations 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 (see Note 10). 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. We started seeing enrollment increase in FY23 and FY24 and possibly reach pre-pandemic enrollment numbers by end of FY25.

Basic Financial Statements

Morton College, Community College District No. 527 Statements of Net Position June 30, 2024 and 2023

	2024		2023
ASSETS			
Current Assets			
Cash and cash equivalents	\$	27,589,718	\$ 22,388,989
Receivables, net			
Property taxes and corporate personal property replacement taxes, net allowances of \$1,805,528 in			
2024 and \$1,600,958 in 2023, respectively		5,199,678	4,976,527
Government claims		1,999,227	4,326,965
Tuition and fees, net of allowances for doubtful			
accounts of \$6,283,839 in 2024 and \$6,079,325			
in 2023		2,423,349	2,673,251
Other		90,085	85,408
Prepaid expenses and other current assets		498,752	 370,230
Total Current Assets		37,800,809	 34,821,370
Noncurrent Assets			
Restricted cash and cash equivalents		2,659,945	2,688,222
Subscription assets, net of accumulated amortization		2,162,552	-
Lease assets, net of accumulated amortization Capital assets, net of accumulated depreciation,		139,620	65,904
where applicable		32,142,329	 33,432,847
Total Noncurrent Assets		37,104,446	36,186,973
		07,101,110	 00,100,010
Total Assets		74,905,255	 71,008,343
DEFERRED OUTFLOWS OF RESOURCES			
Other postemployment benefits		1,100,340	1,386,086
SURS contributions		226,609	 126,006
Total Deferred Outflows of Resources		1,326,949	 1,512,092

Morton College, Community College District No. 527 Statements of Net Position June 30, 2024 and 2023

	2024		2023		
LIABILITIES					
Current Liabilities					
Accounts payable	\$	727,177	\$	738,351	
Accrued salaries and vacation		1,041,343		1,050,931	
Unearned revenue					
Tuition and fees		2,853,795		3,009,449	
Grants		792,548		109,790	
Other current liabilities		648,381		198,514	
Long-term obligations - current		200 520			
Current portion of subscription liabilities		396,536		-	
Current portion of lease liabilities		40,797		58,842	
Current portion of general obligation bonds		340,000		320,000	
Total Current Liabilities		6,840,577		5,485,877	
Noncurrent Liabilities					
Subscription liabilities, net of current portion		1,297,609			
Lease liabilities, net of current portion		129,168		52,308	
General obligation bonds, net of current portion		7,658,764		8,036,829	
Net other postemployment benefit liabilities		5,797,761		5,568,547	
Net other postemployment benefit liabilities		5,797,701	-	5,506,547	
Total Noncurrent Liabilities		14,883,302		13,657,684	
Total Liabilities		21,723,879		19,143,561	
DEFERRED INFLOWS OF RESOURCES					
Property taxes		6,188,915		5,906,158	
Other postemployment benefits		8,277,865		10,705,461	
Other postemployment benefits		0,211,005		10,703,401	
Total Deferred Inflows of Resources		14,466,780		16,611,619	
NET POSITION					
Net investment in capital assets		24,581,627		25,030,772	
Restricted for					
Capital projects		7,455,418		7,366,250	
Working cash					
Debt service		112,831		55,741	
Specific purposes		165,701		155,982	
Unrestricted		7,725,968		4,156,510	
Total Net Position	\$	40,041,545	\$	36,765,255	

Morton College, Community College District No. 527 Statements of Revenues, Expenses and Changes in Net Position Years Ended June 30, 2024 and 2023

	2024	2023
Operating Revenues		
Tuition and fees, net of scholarship allowances of		
\$4,421,103 and \$4,940,304 in 2024 and 2023,		
respectively	\$ 6,952,653	\$ 6,038,770
Sales and services of auxiliary activities	81,520	60,888
Total Operating Revenues	7,034,173	6,099,658
Operating Expenses		
Instruction	17,140,278	15,792,733
Academic support	2,661,081	2,459,372
Student services	5,150,054	5,522,531
Public service	960,865	794,382
Auxiliary enterprises	1,571,571	1,997,813
Operations and maintenance of plant	4,268,855	3,199,860
Institutional support	6,083,532	9,791,588
Scholarships and fellowships	5,528,357	5,501,365
Depreciation	2,790,773	2,637,448
Total Operating Expenses	46,155,366	47,697,092
Operating Loss	(39,121,193)	(41,597,434)
Nonoperating Revenue (Expense)		
Federal grants and contracts	9,516,885	15,006,502
State grants and contracts	20,004,842	22,036,171
Local grants and contracts	7,995	14,695
Property taxes	11,655,144	10,266,862
Interest expense on bonds	(282,886)	(300,363)
Investment income (expense)	1,495,503	884,989
Total Nonoperating Revenue	42,397,483	47,908,856
Change in Net Position	3,276,290	6,311,422
Net Position, Beginning of Year	36,765,255	30,453,833
Net Position, End of Year	\$ 40,041,545	\$ 36,765,255

Morton College, Community College District No. 527 Statements of Cash Flows Years Ended June 30, 2024 and 2023

		2024		2023
Operating Activities				
Tuition and fees	\$	7,046,901	\$	6,375,657
Payments to suppliers		(19,191,728)		(25,060,974)
Payments to employees		(19,520,432)		(17,019,205)
Auxiliary enterprise charges, net		81,520		60,888
Net Cash Used in Operating Activities		(31,583,739)		(35,643,634)
Noncapital Financing Activities				
Local property taxes		11,714,750		10,424,221
Grants and contracts		11,095,230		14,841,614
State appropriations		15,210,171		14,359,130
Net Cash Provided by Noncapital Financing Activities		38,020,151		39,624,965
Capital and Related Financing Activities				
Purchase of capital assets		(1,451,039)		(4,760,760)
Subscription liability payments		(641,421)		-
Payments on capital debt		(384,117)		(372,098)
Interest paid on capital debt		(282,886)		(300,363)
Net Cash Used in Capital and Related Financing Activities		(2,759,463)		(5,433,221)
Investing Activities				
Proceeds from sales and maturities of investments		-		502,698
Interest received on investments		1,495,503		884,989
Net Cash Provided by Investing Activities		1,495,503		1,387,687
Net Increase (Decrease) in Cash and Cash Equivalents		5,172,452		(64,203)
Cash and Cash Equivalents, Beginning of Year		25,077,211		25,141,414
Cash and Cash Equivalents, End of Year	\$	30,249,663	\$	25,077,211
Reconciliation of Operating Loss to Net Cash				
Used in Operating Activities				
Operating loss	\$	(39,121,193)	\$	(41,597,434)
Adjustment to reconcile operating loss to net cash	Ť	(,,)	Ŧ	(,,
used in operating activities				
Depreciation and amortization		2,963,787		2,637,448
Amortization of bond premium		(38,065)		(36,211)
State payment in kind for retirement		8,308,451		8,667,242
State payment in kind for OPEB		(2,078,311)		(2,330,242)
Deferred outflows of resources - other postemployment		(2,010,011)		(2,000,2.12)
benefit		185,143		497,035
Deferred inflows of resources - other postemployment		,		,
benefit		(2,427,596)		6,726,472
Net other postemployment benefit liability		229,214		(9,365,301)
Changes in		- ,		(-,,,
Tuition and fees receivable		249,902		(156,194)
Inventories		- ,		(, ,
Prepaid expenses		(128,522)		35,654
Accounts payable		(11,174)		(1,363,868)
Accrued salaries and vacation		(9,588)		146,728
Unearned tuition and fees		(155,654)		493,081
		449,867		1,956
Other current liabilities			\$	(35,643,634)
Other current liabilities Net Cash Used in Operating Activities	\$	(31,583,739)	φ	(00,010,001)
	\$	(31,583,739)	φ	(00,010,001)
Net Cash Used in Operating Activities	\$	(31,583,739) 122,932	\$	45,538

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 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.

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.

Subscription Assets

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus subscription payments made at or before the commencement of the subscription-based information technology arrangement (SBITA) term, less any SBITA vendor incentives received from the SBITA vendor at or before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying information technology 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, 2024 and 2023, have been recognized as unearned revenues. Unearned revenues arise when resources are received by the College before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the College has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet or statement of net position and revenue is recognized.

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 (\$154,523 and \$144,803 at June 30, 2024 and 2023, respectively) and other restricted purposes (\$11,178 and \$11,179 at June 30, 2024 and 2023, 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.

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

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.

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, 2024 and 2023, the College distributed \$314,074 and \$272,911, respectively, for direct lending through the U.S. Department of Education, which is not included as revenue and expenditures on the accompanying financial statements.

Income Taxes

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

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 futures 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.

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.

Reclassification

Certain reclassifications have been made to the 2023 financial statements to conform to the 2024 financial statement presentation. These reclassifications had no effect on net position.

Note 2. Property Taxes

The College's property taxes are levied each calendar year on all taxable real property located in the College's district. Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the units their respective shares of the collections. Taxes levied in 2023 become due and payable in two installments (March 1, 2024 and August 1, 2024). 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 2023 tax year and collected in 2024 are recorded as revenue in the year ended June 30, 2024. The remaining revenue related to the 2023 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 2024. 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 2023 extended levy.

A reserve of approximately \$1,800,000 and \$1,600,000 for the fiscal years 2024 and 2023, respectively, has been set up for the estimated amount of unpaid amounts related to prior years' taxes.

The statutory maximum tax rates and the respective rates for the 2023 and 2022 tax levies, per \$100 of assessed valuation, are as follows:

	Statutory Maximum	Tax Levy	Year
	Rate	2023	2022
Current			
Education Fund	0.7500	0.3302	0.4314
Operation and Maintenance Fund	0.1000	0.0653	0.0834
Operation and Maintenance Fund (Restricted)	-	-	-
Bond and Interest	-	-	-
Limited Bonds	-	0.0260	0.0351
Life Safety Fund	0.1000	-	-
Liability, Protection, and Settlement Fund	-	0.0263	0.0324
Social Security Fund	-	0.0107	0.0133
Audit Fund	0.0050	0.0033	0.0042
Levy Adjustment	-	0.0052	0.0140
	0.9550	0.4670	0.6138

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, 2024 and 2023, the carrying amounts of the College's deposits were \$4,255,833 (\$2,659,945 is restricted) and \$2,367,981 (\$2,688,222 is restricted), respectively, with bank balances of \$4,592,785 and \$2,979,888, respectively. These amounts do not include the petty cash on hand of \$518 and \$518 at June 30, 2024 and 2023, 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, 2024, approximately \$2,600,000 of the College's deposits were exposed to custodial credit risk. At June 30, 2023, none of the College's deposits were exposed to custodial credit risk. The Illinois Funds investments are not required to be categorized based on custodial risk in accordance with GASB Statement No. 40 because they are not securities. The relationship between the College and the Illinois Funds is a direct contractual relationship and the investments are not supported by a transferable instrument that evidences ownership. For the College's reporting purposes, Illinois Funds are considered cash equivalents.

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, 2024 and 2023:

	 2024	-	2023
Cash and cash equivalents Restricted cash and cash equivalents	\$ 27,589,718 2,659,945	-	\$ 22,388,989 2,688,222
Total cash and investments	\$ 30,249,663	_	\$ 25,077,211

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

	 2024		
Deposits	\$ 4,255,833	\$	2,367,981
Investments in securities and similar instruments	25,993,312		22,708,712
Petty cash on hand	 518		518
Total cash and investments	\$ 30,249,663	\$	25,077,211

As of June 30, 2024, the College had the following investments and maturities:

		Investment Maturities							
Investment Type	Fair Value	Less Than 1 Year	1 - 5 Years	6 - 10 Years	More Than 10 Years				
State Treasurer Illinois Funds	\$ 25,993,312	\$ 25,993,312	\$-	\$-	\$				

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

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

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, 2024 and 2023.

Note 4. Capital Assets

The following is a summary of changes in capital assets for the year ended June 30, 2024:

	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
Capital assets not being depreciated				
Land and improvements	\$ 2,600,248	\$-	\$-	\$ 2,600,248
Construction in progress	4,881,142	144,987	(4,385,835)	640,294
Total capital assets not being		<u>.</u>		
depreciated	7,481,390	144,987	(4,385,835)	3,240,542
Capital assets being depreciated				
Building and building improvements	51,559,369	1,036,040	4,385,835	56,981,244
Furniture, fixtures and equipment	9,068,748	270,012	-	9,338,760
Lease assets - equipment	333,130	122,932		456,062
Total capital assets being				
depreciated	60,961,247	1,428,984	4,385,835	66,776,066
Total	68,442,637	1,573,971		70,016,608
Less accumulated depreciation and amortization for:				
Buildings and building improvements	26,371,027	2,498,802	-	28,869,829
Furniture, fixtures and equipment	8,305,633	242,755	-	8,548,388
Lease assets	267,226	49,216		316,442
Total accumulated depreciation				
and amortization	34,943,886	2,790,773		37,734,659
Capital assets, net	\$ 33,498,751			\$ 32,281,949

	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	5,855,012	2,341,159	(714,781)	7,481,390
Capital assets being depreciated				
Building and building improvements	48,684,171	2,160,417	714,781	51,559,369
Furniture, fixtures and equipment	8,809,569	259,179	-	9,068,748
Lease assets - equipment	287,588	45,542		333,130
Total capital assets being				
depreciated	57,781,328	2,465,138	714,781	60,961,247
Total	63,636,340	4,806,297		68,442,637
Less accumulated depreciation and amortization for: Buildings and building				
improvements	24,130,412	2,240,615	-	26,371,027
Furniture, fixtures and equipment	7,972,833	332,800	-	8,305,633
Lease assets	203,194	64,032		267,226
Total accumulated depreciation				
and amortization	32,306,439	2,637,447		34,943,886
Capital assets, net	\$ 31,329,901			\$ 33,498,751

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

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.

Beginning Ending Current Balance Additions **Payments Balance** Portion Bonds payable Serial bonds, 2019 series \$ 7,455,000 \$ -\$ 320,000 \$ 7,135,000 \$ 340,000 Other long-term liabilities Unamortized bond premium 901,829 -38,065 863,764 -\$ \$ 358,065 \$ 7,998,764 340,000 \$ 8,356,829 -\$

A summary of long-term liability activity for the year ended June 30, 2024, was as follows:

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

	Beginning Balance	Addition	S	Pa	ayments	Ending Balance	Current Portion
Bonds payable Serial bonds, 2019 series Other long-term liabilities	\$ 7,760,000	\$	-	\$	305,000	\$ 7,455,000	\$ 320,000
Unamortized bond premium	938,040		-		36,211	901,829	 -
	\$ 8,698,040	\$	-	\$	341,211	\$ 8,356,829	\$ 320,000

Total principal and interest maturities on the bonds as of June 30, 2024, is as follows:

Year Ending June 30,	 Debt ObligationPrincipalInterest			Total		
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	
2029	410,000		229,700		639,700	
Thereafter	 5,265,000		1,131,875		6,396,875	
	\$ 7,135,000	\$	2,471,625	\$	9,606,625	

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

	2024	2023
Assessed valuation	\$ 2,612,876,617	\$ 1,920,327,082
Legal debt limit rate - 2.875% of assessed valuation Debt applicable to debt limit	75,120,203 (7,998,764)	55,209,404 (8,356,829)
Legal debt margin	\$ 67,121,439	\$ 46,852,575

The legal debt limit rate is set by Illinois Compiled Statutes 50 ILCS 405/1.

Cash Paid for Interest

Cash paid for interest for the fiscal year was approximately \$282,886 and \$300,363 for the years ended June 30, 2024 and 2023, respectively.

Note 6. Lease Liabilities

The College entered into various leases for certain equipment in fiscal year 2016 through fiscal year 2024, with monthly payments ranging from \$179 through \$2,897 and interest rates ranging from 4.82% through 8.00%. The leases have various maturity dates through March of 2029. The equipment was recorded at a cost of \$456,062 and \$333,130 and accumulated depreciation is \$316,442 and \$267,226 as of June 30, 2024 and 2023, respectively.

Lease liability activity for the years ended June 30, 2024 and 2023, was as follows:

	Beginning Balance		Additions Payments		Ending Balance		Due Within One Year		
June 30, 2024 Lease liabilities	\$	111,150	\$	122,932	\$ 64,117	\$	169,965	\$	40,797
June 30, 2023 Lease liabilities	\$	132,710	\$	45,538	\$ 67,098	\$	111,150	\$	58,842

The following is a schedule by year of payments under the leases as of June 30, 2024:

Year Ending	Debt Obligation							
June 30,		Principal		nterest	Total			
2025	\$	40,797	\$	9,442	\$	50,239		
2026		35,009		6,779		41,788		
2027		36,991		4,630		41,621		
2028		32,872		2,287		35,159		
2029		24,296		3,567		27,863		
	\$	169,965	\$	26,705	\$	196,670		

Note 7. Compensated Absences

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

Morton College, Community College District No. 527 Notes to Basic Financial Statements June 30, 2024 and 2023

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, 2024 and 2023, is as follows:

	2024		2023	
Beginning balance Additions Deletions	\$	317,895 280,029 (317,895)	\$	301,423 317,895 (301,423)
Ending balance	\$	280,029	\$	317,895

Note 8. Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

A traditional benefit plan was established in 1941. Public Act 90-0448 enacted effective January 1, 1998, established an alternative defined benefit program known as the portable benefit package. The traditional and portable plan Tier I refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who begin participation on or after January 1, 2011, and who do not have other eligible Illinois reciprocal system services. The revised plan is referred to as Tier 2. New employees are allowed six months after their date of hire to make an irrevocable election. A summary of the benefit provisions as of June 30, 2023, 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 2024 and 2023 was 12.53% and

12.83%, 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, 2024 and 2023, were \$7,925,682 and \$8,435,319, 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, 2024 and 2023, SURS reported a net pension liability of \$29,444,538,098 and \$29,078,053,857, respectively. The 2024 net pension liability was measured as of June 30, 2023. The 2023 net pension liability was measured as of June 30, 2023.

Employer Proportionate Share of Net Pension Liability

The fiscal year 2024 and 2023 amounts of the proportionate share of the net pension liability to be recognized by the College is \$0. The fiscal year 2024 and 2023 proportionate shares of the State's net pension liability associated with the College are \$123,842,844 or 0.4206% and \$128,871,318 or 0.4432%, 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, 2023 and 2022, and were determined based on the June 30, 2022 and 2021 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 2022 and 2021.

Pension Expense

For the years ended June 30, 2024 and 2023, SURS reported a collective net pension expense of \$1,884,388,521 and \$1,903,314,699, 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 \$7,925,682 from this special funding situation for the fiscal year ended June 30, 2024, and \$8,435,319 for the fiscal year ended June 30, 2023.

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, 2024 or 2023.

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources

	As of Ju	ne 30, 2024
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience Change in assumptions Net difference between projected and actual earnings	\$ 62,591,844 70,957,694	\$ 12,277,871 420,880,693
on pension plan investments	187,992,691	
	\$ 321,542,229	\$ 433,158,564
	As of Ju	ne 30, 2023
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience Change in assumptions	Outflows of	Inflows of
	Outflows of Resources \$ 31,973,496	Inflows of Resources \$ 28,674,599

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Expenses as of June 30, 2024

Year Ending June 30,	Amount
2025	\$(428,264,966)
2026	(171,164,633)
2027	465,174,033
2028	22,639,231
2029	-
Thereafter	-
	\$(111,616,335)

The College's Deferral of Fiscal Year 2024 Contributions

The College paid \$100,603 in contributions to SURS defined benefit pension plan during the year ended June 30, 2024. These contributions were made subsequent to the pension liability measurement date of June 30, 2023, and are recognized as deferred outflows of resources as of June 30, 2024.

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2023 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, 2023 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%

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, 2023, these best estimates are summarized in the following table:

Asset Class	Strategic Policy Allocation	Long-Term Expected Real Rate of Return
Global Public Equity	36.0%	8.0%
Credit Fixed Income	6.5%	4.5%
Core Real Assets	8.0%	4.7%
Private Credit	2.5%	7.4%
Private Equity	11.0%	11.3%
Non-Core Real Assets	4.0%	8.7%
U.S. TIPS	5.0%	2.1%
Core Fixed Income	10.0%	1.1%
Systematic Trend Following	10.0%	3.2%
Alternative Risk Premia	3.0%	3.3%
Long Duration	2.0%	3.0%
Long Volatility	2.0%	(1.1)%
	100.0%	

Discount Rate

A single discount rate of 6.37% (6.39% 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 3.86% (3.69% in the prior year) (based on the Fidelity 20-Year Municipal GO AA Index as of June 30, 2023). 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 2074. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2074, and the municipal bond rate was applied to all benefit payments after that date.

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

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 6.37% (6.39% 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:

Current Single Discount Rate					
1%	Decrease 5.37%	As	sumption 6.37%		Increase 7.37%
\$	35,695,434,682	\$	29,444,538,098	\$	24,236,489,318

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

Public Act 103-0080, effective June 9, 2023, created a disability benefit for police officers injured in the line of duty on or after January 1, 2022. This benefit was first reflected 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 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. Only the disability rates assumption changed for the June 30, 2023 actuarial valuation.

Salary increase. The overall assumed salary increase range from 3.00% to 12.75% based on years of service, with an underlying wage inflation rate of 2.25%.

Investment return. The investment return is assumed to be 6.50%. This reflects an assumed real rate of return of 4.25% and assumed price inflation of 2.25%.

Effective rate of interest. The long-term assumption for the effective rate of interest for crediting the money purchase accounts is 6.50%.

Normal retirement rates. Separate rates are assumed 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. 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. Assumed rates maintain the pattern of decreasing termination rates as years of service increase.

Mortality rates. Use of Pub-2010 mortality tables reflects its high applicability to public pensions. The projection scale utilized is the MP-2020 scale.

Disability rates. Separate rates for members in academic positions and nonacademic positions as well as for males and females. New for the June 30, 2023, valuation, 50% of police officer disability incidence is assumed to be line-of-duty related.

Plan election. For non-academic members, assumed plan election rates are 75% for Tier 2 and 25% for Retirement Savings Plan (RSP). For academic members, assumed plan election rates are 55% for Tier 2 and 45% for Retirement Savings Plan (RSP).

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, 2023, can be found in SURS annual comprehensive financial report (ACFR) notes to the financial statements.

Contributions

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

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, 2023, the State's contributions to the RSP on behalf of individual employers totaled \$90,330,044. Of this amount, \$81,991,471 was funded via an appropriation from the State and \$8,338,573 was funded from previously forfeited contributions.

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.

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 2024 and 2023. The College's share of pensionable contributions was .1452% and .1679% during 2024 and 2023, respectively. As a result, the College recognized revenue and defined contribution pension expense of \$131,198 and \$150,737 from this special funding situation during the years ended June 30, 2024 and 2023, respectively, of which \$12,111 and \$14,891 constituted forfeitures.

Note 10. Other Postemployment Benefit Plan

Plan Description

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

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

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

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

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

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

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

Benefits Provided

The CCHISF provides health, prescription, vision and dental coverage to eligible retirees and their dependents. A summary of postemployment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department 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, 2024 and 2023, the College contributed \$81,186 and \$76,712, respectively, to CCHISF.

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

At June 30, 2024, 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:

	2024	2023
College's proportionate share of the net OPEB liability State proportionate share of the net OPEB liability	\$ 5,797,761	\$ 5,568,547
associated with the College	5,797,761	5,568,547
Total	\$ 11,595,522	\$ 11,137,094

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the net OPEB liability was based on actual contributions made to the plan by the College compared to the total actual contributions made to the plan by all employers. At June 30, 2023, the College's proportion was 0.82%, which was an increase of 0.01% from its proportion as of June 30, 2022.

A summary net other employment benefit liabilities for the years ended June 30, 2024 and 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current Portion
June 30, 2024 Net other postemployment benefit liabilities	\$ 5,568,547	\$ 328,355	\$ 99,141	\$ 5,797,761	<u>\$ </u>
June 30, 2023 Net other postemployment benefit liabilities	\$ 14,933,848	\$ 115,193	\$ 9,480,494	\$ 5,568,547	<u>\$ </u>

For the years ended June 30, 2024 and 2023, the College recognized OPEB expense of \$1,826,975 and \$1,936,587, respectively. The College recognized on-behalf revenue for the State share amounting to \$2,078,314 in 2024 and \$2,330,242 in 2023. These amounts are included in the OPEB expense recognized by the College.

At June 30, 2024 and 2023, the College reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	2024			
	Ou	eferred Itflows of esources	I	Deferred nflows of Resources
Differences between expected and actual experience Changes of assumptions Net difference between projected and actual earnings	\$	87,246 -	\$	1,745,455 5,667,829
on OPEB investments Changes in proportion and differences between the College's		-		1,239
contributions and proportionate share of contributions College contributions subsequent to the measurement date		931,908 81,186		863,342 -
	\$	1,100,340	\$	8,277,865
		20	23	
	Ou	Deferred Itflows of Desources	I	Deferred nflows of Resources
Differences between expected and actual experience Changes of assumptions Net difference between projected and actual earnings	\$	43,991 -	\$	2,319,473 7,506,227
on OPEB investments Changes in proportion and differences between the College's		-		288
contributions and proportionate share of contributions College contributions subsequent to the measurement date		1,265,383 76,712		879,473 -

The College's contribution of \$81,186 in 2024 and \$76,712 in 2023 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.

\$

1,386,086

\$ 10,705,461

Morton College, Community College District No. 527 Notes to Basic Financial Statements June 30, 2024 and 2023

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB at June 30, 2024, will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2025	\$ (2,103,034)
2026	(1,638,841)
2027	(1,510,000)
2028	(1,350,287)
2029	(932,235)
2030	275,686
	\$ (7,258,711)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement date of June 30, 2023, unless otherwise specified:

Inflation Salary increases	 2.25% 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 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 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining
Investment rate of return	gradually to an ultimate rate of 4.25% in 2040. 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, 2022 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, 2023, the trust earned \$168,000 in interest, and due to a significant benefit payable, the plan fiduciary net position at June 30, 2023, is negative \$107.1 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 3.86% at June 30, 2023, and 3.69% at June 30, 2022, was used to measure the total OPEB liability.

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

The College's proportionate share of the net OPEB liability has been calculated using a discount rate of 3.86% (3.69% 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.

			rrent Single scount Rate		
1% Decrease 2.86%		Assu	mption 3.86%	1%	6 Increase
\$	6,325,415	\$	5,797,761	\$	5,343,402

The following table shows the College's share in the plan's net OPEB liability as of June 30, 2023, using current healthcare cost trend rates and what the College's share in the OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point higher or lower, than the current healthcare cost trend rates. The key current claims trend rates are 9.14% for fiscal year end 2023 decreasing to an ultimate trend rate of 4.25% in 2039.

			Ithcare Cost rend Rates		
1%	Decrease (b)	Ass	sumption (a)	1%	Increase (c)
\$	5,207,785	\$	5,797,761	\$	6,509,193

- (a) Current healthcare trend rates Pre-Medicare per capita costs: 9.14% in 2024, 8.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.
- (b) One percentage point decrease in current healthcare trend rates Pre-Medicare per capita costs: 8.14% in 2024, 7.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034 decreasing ratably to an ultimate rate of 3.25% in 2040.
- (b) One percentage point increase in current healthcare trend rates Pre-Medicare per capita costs: 10.14% in 2024, 9.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034 decreasing ratably to an ultimate rate of 5.25% in 2040.

Payable to the OPEB Plan

At June 30, 2024 and 2023, the College has no outstanding contributions payable the OPEB Plan.

Note 11. Risk Management

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The College participates in the Illinois Public Risk Fund for 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, 2024 and 2023, 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, 2024, totaling approximately \$640,000 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, 2024.

Note 13. Revision

Certain immaterial revisions have been made to the 2023 financial statements to reflect proper reporting of operating expenses by function. These revisions did not have a significant impact on the financial statement line items impacted. The following summarizes the revision and its impact on certain operating expenses presented on the statement of revenue, expenses and changes in net position for the year ended June 30, 2023. These revisions had no impact to the change in net position or ending net position.

	As Rev	/ised	Previously Reported	Effect of Revision
Statement of Revenue, Expenses, and				
Changs in Net Position				
Operating Expenses				
Instruction	\$ 15,79	92,733	\$ 13,162,559	\$ 2,630,174
Academic support	2,45	59,372	2,504,914	(45,542)
Student services	5,52	22,531	5,564,677	(42,146)
Auxiliary enterprises	1,99	97,813	2,125,079	(127,266)
Operations and maintenance of plant	3,19	99,860	3,452,336	(252,476)
Institutional support	9,79	91,588	11,954,332	(2,162,744)

Note 14. Subscription Assets

Subscription asset activity for the year ended June 30, 2024 was as follows:

	•	nning ance	Additions	Payr	nents	Ending Balance
Subscription Assets - Software Less amortization	\$	-	\$ 2,335,566 173,014	\$	-	\$ 2,335,566 173,014
	\$	_	\$ 2,162,552	\$		\$ 2,162,552

Note 15. Subscription Liabilities

The College has subscription-based information technology arrangements (SBITA), the terms of which expire during various years through the year ending June 30, 2029.

Subscription liability activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Payments	Ending Balance	Due Within One Year
Subscription payable	\$-	\$ 2,335,566	\$ 641,421	\$ 1,694,145	\$ 396,536

The following is a schedule by year of payments under the SBITAs as of June 30, 2024:

Fiscal Year	Prinicpal	 Interest	 Total
2025	\$ 396,536	\$ 76,350	\$ 472,886
2026	409,124	58,959	468,083
2027	451,286	40,344	491,630
2028	 437,199	 19,812	 457,011
Total minimum payments	\$ 1,694,145	\$ 195,465	\$ 1,889,610

Note 16. Pronouncements to be Implemented in the Future

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.

GASB Statement No. 102, *Certain Risk Disclosures*, provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is 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

Components of Net Pension Liability and Related Ratios

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

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
 (a) Proportion percentage of the collective net pension pension liability (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 	0% \$- 123,842,844	0% \$- 128,871,318	0% \$- 122,883,562	0% \$- 131,890,759	0% \$- 124,070,707	0% \$- 113,717,486	0% \$- 104,396,091	0% \$- 104,137,848	0% \$- 93,240,864
Total (b) + (c)	\$ 123,842,844	\$ 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	\$ 17,103,901	\$ 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 SURS plan net position as a percentage of the total pension liability	724.06% 44.06%	804.06% 43.65%	745.22% 45.45%	826.08% 39.05%	796.71% 40.71%	771.53% 41.27%	724.00% 42.04%	721.20% 39.57%	653.01% 42.37%

Schedule of the College Contributions

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Federal, trust, grant and other contribution	\$ 100,603	\$ 126,006	\$ 77,040	\$ 41,411	\$ -	\$ -	\$ -	\$ -	\$-
Contribution in relation to required contribution	100.603	126,006	77,040	41,411	-	-	-	-	
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-
Covered payroll	17,104,491	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%	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

Public Act 103-0080, effective June 9, 2023, created a disability benefit for police officers injured in the line of duty on or after January 1, 2022. This benefit was first reflected in the Total Pension Liability as of June 30, 2023.

Changes of Assumptions

In accordance with Illinois Compiled Statues, 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. Only the disability rates assumption changed for the June 30, 2023 actuarial valuation.

Salary increase. The overall assumed salary increase range from 3.00% to 12.75% based on years of service, with an underlying wage inflation rate of 2.25%.

Investment return. The investment return is assumed to be 6.50%. This reflects an assumed real rate of return of 4.25% and assumed price inflation of 2.25%.

Effective rate of interest. The long-term assumption for the effective rate of interest for crediting the money purchase accounts is 6.50%.

Normal retirement rates. Separate rates are assumed 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. 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. Assumed rates maintain the pattern of decreasing termination rates as years of service increase.

Mortality rates. Use of Pub-2010 mortality tables reflects its high applicability to public pensions. The projection scale utilized is the MP-2020 scale.

Disability rates. Separate rates for members in academic positions and nonacademic positions as well as for males and females. New for the June 30, 2023, valuation, 50% of police officer disability incidence is assumed to be line-of-duty related.

Plan election. For non-academic members, assumed plan election rates are 75% for Tier 2 and 25% for Retirement Savings Plan (RSP). For academic members, assumed plan election rates are 55% for Tier 2 and 45% for Retirement Savings Plan (RSP).

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

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
College's proportion of the net OPEB liability	0.8208%	0.8134%	0.8605%	0.8071%	0.7841%	0.7491%
College's proportion of the net OPEB liability	\$ 5,797,761	\$ 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	5,797,761	5,568,547	14,933,848	14,710,581	14,808,702	14,121,970
Total	\$ 11,595,522	\$ 11,137,094	\$29,867,696	\$29,421,220	\$29,617,404	\$28,243,940
College's covered payroll	\$ 17,110,785	\$ 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	67.77%	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%	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

	2024	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 81,186	\$ 76,712	\$ 80,006	\$ 74,222	\$ 70,388	\$ 65,415
Contributions in relation to the actuarially determined contribution	81,186	76,712	80,006	74,222	70,388	65,415
Contribution deficiency (excess)	-	-	-	-	-	-
Covered payroll	17,104,491	17,110,785	16,043,377	16,438,493	16,230,875	16,030,474
Contributions as a percentage of covered payroll	0.47%	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, 2024, 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.

Notes to Schedule

Actuarial valuation date	June 30, 2022
Methods and assumptions used to determ	nine contribution rates
Actuarial cost method	Entry-age normal
Asset valuation method	Market value
Inflation	2.25%
Health care cost trend rates	Trend rates for plan year 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.
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, 2024-2023



Statistical Section

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.

Financial Trends	45
These schedules contain trend information to help the reader understand how the College's financial performance and well-being have changed over time.	
Revenue Capacity	51
These schedules contain information to help the reader assess the College's most significant local revenue source, the property tax.	
Debt Capacity	60
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	66
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	68
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	2024	2023	2022	2021
Net Investment in Capital Assets	\$ 24,581,627	\$ 25,030,772	\$ 22,499,151	\$ 21,086,465
Restricted				
Capital projects	7,455,418	7,366,250	6,178,396	4,445,810
Working cash	-	-	-	-
Debt service	112,831	55,741	100,144	129,090
Specific purposes	165,701	155,982	157,476	314,086
Unrestricted *	7,725,968	4,156,510	1,518,666	2,592,563
Total Net Position	\$ 40,041,545	\$ 36,765,255	\$ 30,453,833	\$ 28,568,014

Data Source

College records

2020	2019	2018	2017	2016	2015
\$ 21,602,244	\$ 22,674,183	\$ 20,501,284	\$ 21,847,098	\$ 22,796,061	\$ 19,481,082
5,658,557	1,559,071	734,920	549,584	483,236	1,128,601
-	9,442,448	9,442,448	9,442,448	9,392,979	9,384,486
77,289	1,447,845	938,618	966,420	1,011,459	1,154,821
1,701,251	1,618,288	1,542,806	1,469,734	-	-
(3,009,117)	(9,837,151)	(5,759,931)	5,684,050	5,251,744	9,416,289
\$ 26,030,224	\$ 26,904,684	\$ 27,400,145	\$ 39,959,334	\$ 38,935,479	\$ 40,565,279

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

Fiscal Year	2024	2023*	2022*	2021
Operating Revenue				
Student tuition and fees, net	\$ 6,952,653	\$ 6,038,770	\$ 5,770,183	\$ 6,692,938
Other	81,520	60,794	56,402	112,287
Total Operating Revenue	7,034,173	6,099,564	5,826,585	6,805,225
Operating Expenses				
Instruction	17,140,278	15,792,733	18,274,990	19,921,704
Academic support	2,661,081	2,459,372	2,324,469	3,101,980
Student services	5,150,054	5,522,531	4,736,560	4,823,607
Public service	960,865	794,382	936,001	1,068,325
Institutional administration	6,083,532	9,791,588	9,217,916	9,344,100
Operations and maintenance of plant	4,268,855	3,199,860	4,138,286	5,331,449
Depreciation	2,790,773	2,637,448	2,787,618	2,368,358
Scholarship expense	5,528,357	5,501,365	8,273,607	6,159,499
Auxiliary expense	1,571,571	1,997,813	1,802,611	1,573,353
Total Operating Expenses	46,155,366	47,697,092	52,492,058	53,692,375
Operating Loss	(39,121,193)	(41,597,528)	(46,665,473)	(46,887,150)
Nonoperating Revenue (Expenses)				
Local property taxes	11,655,144	10,266,956	10,123,128	10,493,834
State appropriations	20,004,842	22,036,171	23,291,847	25,567,161
Federal grants and contracts	9,516,885	15,006,502	15,455,055	13,672,200
Local grants and contracts	7,995	14,695	2,010	957
Investment income	1,495,503	884,989	(3,623)	23,965
Interest expense on bonds	(282,886)	(300,363)	(317,125)	(333,177)
Net Nonoperating Revenue	42,397,483	47,908,950	48,551,292	49,424,940
Increase (Decrease) in Net Position	\$ 3,276,290	\$ 6,311,422	\$ 1,885,819	\$ 2,537,790

* Fiscal year 2023 and 2022 expenses by function have been revised for a previous error. No changes to expenses in total.

Data Source

Morton College Annual Comprehensive Financial Reports and general ledger reports

2020	2019	2018	2017	2016	2015	
\$ 6,544,419	\$ 6,133,413	\$ 4,982,373	\$ 4,684,983	\$ 4,596,204	\$ 4,040,567	
53,378	119,321	1,211,196	1,696,682	1,720,315	1,850,764	
6,597,797	6,252,734	6,193,569	6,381,665	6,316,519	5,891,331	
<u>.</u>	i		i	<u> </u>	i	
16,652,880	18,077,524	17,995,297	15,728,370	10,517,895	12,568,259	
3,359,257	2,940,227	2,563,405	2,585,214	2,766,990	2,364,630	
4,464,665	3,919,084	3,668,700	3,072,864	2,552,963	2,552,583	
1,272,212	1,185,466	1,436,109	1,134,636	558,055	528,553	
7,976,278	6,773,878	6,951,773	7,036,574	6,589,007	7,022,773	
8,676,087	5,808,513	5,062,853	4,607,377	7,959,932	4,787,610	
2,695,030	2,094,445	2,076,399	1,870,339	2,068,042	1,797,419	
5,018,587	4,347,856	3,624,113	3,684,305	4,095,799	4,391,965	
810,214	1,071,095	2,121,933	2,463,156	2,482,407	2,440,249	
50,925,210	46,218,088	45,500,582	42,182,835	39,591,090	38,454,041	
(44,327,413)	(39,965,354)	(39,307,013)	(35,801,170)	(33,274,571)	(32,562,710)	
9,844,059	9,861,485	9,982,119	9,763,900	9,128,821	9,310,381	
23,570,198	20,952,783	19,957,533	18,480,322	15,145,280	14,449,848	
9,621,196	8,568,350	9,353,438	8,651,665	8,852,948	9,458,611	
-	3,783	1,848	11,625	3,300	20,710	
327,794	522,777	264,202	(177,874)	27,677	3,687	
(351,096)	(439,285)	(162,642)	95,387	(204,466)	(243,648)	
43,012,151	39,469,893	39,396,498	36,825,025	32,953,560	32,999,589	
\$ (1,315,262)	\$ (495,461)	\$ 89,485	\$ 1,023,855	\$ (321,011)	\$ 436,879	

Fiscal Year	Total		Instruction		Academic Support		Student Services		Institutional Support	
2024	\$	43,365	\$	17,140	\$	2,661	\$	5,150	\$	6,084
2023*		45,060		15,793		2,460		5,522		9,792
2022*		49,704		18,275		2,324		4,737		9,218
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

Note:

Does not include unallocated depreciation amounts.

* Fiscal year 2023 and 2022 expenses by function have been revised for a previous error.

Data Source

College records

Operation and Maintenance of Plant		Scholarships and Fellowships		ublic ervice	Auxiliary Service		
\$	4,269 3,200	\$ 5,528 5,501	\$	961 794	\$	1,572 1,998	
	4,138	8,273		936		1,803	
	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	

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Railroad Property		
2023	\$ 2,007,808,693	\$ 357,825,707	\$ 206,087,066	\$ -	\$ 41,155,151		
2022	1,394,941,127	320,080,503	165,364,747	-	39,940,705		
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		

Notes

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

Cook County is on a triennial reassessment cycle.

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

Data Source

Offices of the County Clerk of Cook County

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value	
\$2,612,876,617	46.70%	\$7,838,629,851	33.33%	
1,920,327,082	61.40%	5,760,981,246	33.33%	
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%	

Morton College, Community College District No. 527 Revenue Capacity (Unaudited) Property Tax Rates – Direct and Overlapping Governments Last Ten Levy Years

Taxing Body	2023	2022	2021	2020
Cook County	0.386	0.431	0.446	0.453
Cook County Forest Preserve	0.075	0.081	0.058	0.458
Metropolitan Water Reclamation	0.345	0.374	0.382	0.378
Consolidated Elections	0.032	-	0.019	-
Town of Cicero	4.085	5.699	5.651	5.070
Town of Cicero Library Fund	0.182	0.254	0.252	0.225
General Assistance	0.014	0.019	0.019	0.017
Clyde Park District	0.359	0.479	0.448	0.396
Elementary School District #99	2.987	3.975	3.715	3.376
High School District #201	2.222	2.925	2.728	2.461
Cicero Community Mental Health	0.062	0.087	0.086	0.077
Total overlapping rate	10.749	14.324	13.804	12.911
Morton Community College No. 527	0.467	0.614	0.572	0.509
Total rate	11.216	14.938	14.376	13.420

Year is year of extension.

Data Source

Cook County Clerk's Office

2019	2018	2017	2016	2015	2014
0.454	0.489	0.496	0.533	0.552	0.568
0.059	0.060	0.062	0.063	0.069	0.069
0.389	0.396	0.402	0.406	0.426	0.430
0.030	-	0.031	-	0.034	-
6.633	6.504	6.029	6.382	6.315	5.760
0.296	0.287	0.279	0.394	0.388	0.351
0.023	0.023	0.024	0.041	0.049	0.047
0.517	0.507	0.460	0.530	0.542	0.556
4.453	4.306	4.111	4.717	5.238	4.998
3.128	3.036	2.875	3.251	3.339	3.216
0.104	0.104	0.093	0.122	0.120	0.104
16.086	15.712	14.862	16.439	17.072	16.099
0.645	0.619	0.583	0.680	0.698	0.670
16.731	16.331	15.445	17.119	17.770	16.769

Morton College, Community College District No. 527 Revenue Capacity (Unaudited) Principal Property Taxpayers 2023 Levy Year and Nine Years Ago

Name	Type of Business or Property	2023 Equalized Assessed Valuation*	Rank
Hawthorne Works Ste 316	Shopping center	\$ 22,071,224	1
Wirtz Beverage Illinois	Shopping center	20,045,108	2
Cermak Plaza Associate	Shopping center	19,787,459	3
Liberty Waste McCook	Industrial Services	17,264,080	4
Citgo Petroleum Corp	Industrial Services	16,858,987	5
Maribel Salinas	Estate	16,032,446	6
Extra Space Storage	Industrial Services	15,317,787	7
P7 DP McCook LLC	Commercial property	14,358,417	8
Dimucci Companies	Shopping center, supermarket	14,130,186	9
Liberty Property Trust	Commercial property	13,575,118	10
MacNeal Hospital Finance	General hospital and commercial properties		
Wal-Mart Real Estate	Commercial property		
ONC Cicero LLC	Industrial property		
Thomas Carey Heirs	Estate		
Concordia Realty Management	Commercial property		
SVF W 47th McCook LLC	Industrial property		
HB Lyons Cold Storage	Commercial property		
Heartland Bank	Financial Services		
Cicero Market Place	Shopping center		

\$169,440,812

(1) 2023 total equalized asset valuation: \$2,612,876,617.(2) 2014 total equalized asset valuation: \$1,434,851,128.

Includes only those parcels with 2023 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	2014 Equalized Assessed Valuation*	Rank	Percent of District's Total EAV
0.84%	\$ 12,100,311	2	0.84%
0.77%			
0.76%			
0.66%			
0.65%			
0.61%			
0.59%			
0.55%			
0.54%			
0.52%			
	17,440,485	1	1.22%
	11,221,412	3	0.78%
	8,952,829	4	0.62%
	8,403,342	5	0.59%
	8,107,762	6	0.57%
	7,061,217	7	0.49%
	7,001,416	8	0.49%
	6,896,284	9	0.48%
	6,600,099	10	0.46%
	\$ 93,785,157		

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
2023	\$ 12,200,261	\$ 5,778,729	47.37%	-	\$ 5,778,729	47.37%
2022	11,787,664	10,826,624	91.85%	-	10,826,624	91.85%
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%

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

		2023 Levy		2022 Levy		2021 Levy		2020 Levy
Assessed valuation	\$2	,612,876,617	\$1	,920,327,082	\$1	,951,118,436	\$2,	132,706,707
Tax rates (per \$100 of assessed valuation)								
Education Fund		0.3354		0.4454		0.4122		0.3633
Operations and Maintenance Fund		0.0653		0.0834		0.0781		0.0712
Bond and Interest Fund		0.0260		0.0351		0.0346		0.0319
Liability, Protection and Settlement Fund		0.0263		0.0324		0.0304		0.0271
Social Security Fund		0.0107		0.0133		0.0125		0.0112
Audit Fund		0.0033		0.0042		0.0039		0.0035
Total tax rates		0.4670		0.6138		0.5717		0.5082
Taxes extended								
Education Fund	\$	8,763,113	\$	8,552,990	\$	8,042,813	\$	7,748,000
Operations and Maintenance Fund		1,705,600		1,600,623		1,523,823		1,518,400
Bond and Interest Fund		679,068		674,908		675,168		680,108
Audit Fund		686,400		623,034		76,093		73,840
Social Security Fund		280,800		256,181		243,889		238,160
Liability, Protection and Settlement Fund		85,280	1	79,928		593,140		578,240
Total taxes extended	\$	12,200,261	\$	11,787,664	\$	11,154,926	\$	10,836,748

Data Source

County tax records

2019 Levy	201 Lev	-		2017 Levy		2016 Levy		2015 Levy		2014 Levy
\$ 1,640,547,923	\$ 1,660,54	47,053	\$1,	721,823,048	\$1,	442,272,976	\$1,	393,851,949	\$1,4	434,851,128
0.4596	(0.4426		0.4168		0.4860		0.4999		0.4711
0.0900	(0.0875		0.0815		0.0926		0.1000		0.1000
0.0414	(0.0368		0.0354		0.0448		0.0463		0.0134
0.0347	(0.0337		0.0317		0.0370		0.0373		0.0713
0.0143	(0.0138		0.0130		0.0150		0.0149		0.0145
0.0044	(0.0042		0.0039		0.0046		0.0048		0.0050
0.6444	(0.6186		0.5823		0.6800		0.7032		0.6753
\$ 7,540,000	\$ 7,30	63,200	\$	7,187,938	\$	7,010,249	\$	6,914,220	\$	6,683,975
1,476,800		56,000		1,404,000		1,335,186		1,381,307		1,434,851
679,068	6	11,364		609,076		645,502		644,592		642,824
71,760	(69,680		67,600		66,760		66,904		71,743
234,000	2	16,919		223,600		215,684		206,290		198,356
568,880	50	61,600		546,000		534,075		515,725		581,644
\$ 10,570,508	\$ 10,2	78,763	\$	10,038,214	\$	9,807,456	\$	9,729,038	\$	9,613,393

Fiscal Year	 General Obligation Bonds	on Bond		Leases Liability		Subscription Liability		Total Outstanding Debt	
2024	\$ 7,135,000	\$	863,764	\$	169,965	\$	1,694,145	\$	9,862,874
2023	7,455,000		901,829		111,150		-		8,467,979
2022	7,760,000		938,040		132,710		-		8,830,750
2021	8,055,000		972,489		176,510		-		9,203,999
2020	8,335,000		1,005,262		208,238		-		9,548,500
2019	8,335,000		1,036,438		217,738		-		9,589,176
2018	2,995,000		267,578		37,438		-		3,300,016
2017	3,455,000		314,910		93,475		-		3,863,385
2016	3,895,000		364,264		131,463		-		4,390,727
2015	4,315,000		411,669		172,376		-		4,899,045

*Estimated figures used for 2014 through 2024. N/A - Personal income not available for 2014 through 2024.

Data Source

College records and Bureau of Economic Analysis

District 527 Assessed Taxable Property Value	Percentage of Total Debt to Actual Taxable Property Value	Population*	Total Debt Per Capita `	Percentage of Personal Income
\$2,612,876,617	0.38%	157,067	62.79	N/A
1,920,327,082	0.44%	157,067	53.91	N/A
1,951,118,436	0.45%	157,067	56.22	N/A
2,132,706,707	0.43%	157,067	58.60	N/A
1,640,547,923	0.58%	157,067	60.79	N/A
1,660,547,053	0.58%	157,067	61.05	N/A
1,721,823,048	0.19%	157,067	21.01	N/A
1,442,272,976	0.27%	157,067	24.60	N/A
1,393,851,949	0.32%	157,067	27.95	N/A
1,434,851,128	0.34%	157,067	31.19	N/A

Fiscal Year	General Obligation Bonds		Unamortized Bond Premium		Total Outstanding Bonded Debt		Amounts Available In Debt Service Fund		Total Net Outstanding Bond Debt	
2024	\$	7,135,000	\$	863,764	\$	7,998,764	\$	112,831	\$	7,885,933
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

*Estimated figures used for 2015 through 2024.

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
¢ 0.640.976.647	0.200/	157.067	50.0
\$ 2,612,876,617	0.30%	157,067	50.2
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

Morton College, Community College District No. 527 Debt Capacity (Unaudited) Direct and Overlapping General Obligation Bonded Debt* June 30, 2024

	Outstanding	Applicable to District		
Name	Bonds	Percentage	Amount	
Morton Community College District No. 527	\$ 7,135,000	100.00%	\$ 7,135,000	
Cook County	2,093,131,750	1.31%	27,461,889	
Cook County Forest Preserve	87,340,000	1.31%	1,145,901	
Metropolitan Water Reclamation District	2,548,156,218 (1)	1.34%	34,017,886	
Municipalities				
City of Berwyn	174,130,000	100.00%	174,130,000	
Town of Cicero	28,830,000	100.00%	28,830,000	
Village of Forest View	12,135,000	38.94%	4,724,884	
Village of Lyons	1,775,000 (3)(5)	95.14%	1,688,700	
Village of McCook	22,635,000 (4)	26.32%	5,956,853	
Village of Stickney	3,600,000	100.00%	3,600,000	
Park Districts				
Berwyn Park District	1,630,000	100.00%	1,630,000	
Central Stickney Park District	450,000	1.65%	7,407	
Clyde Park District	1,080,000 (3)	100.00%	1,080,000	
McCook Park District	553,000	26.58%	146,965	
North Berwyn Park District	5,104,375 (3)	100.00%	5,104,375	
Library District				
Stickney Forest View Public Library District	405,000	50.19%	203,265	
School Districts				
School District #99	44,280,000 (3)	100.00%	44,280,000	
School District #100	16,760,000	100.00%	16,760,000	
School District #103	4,366,165 (2)	70.87%	3,094,257	
School District #104	15,495,000	4.08%	631,886	
High School District #201	48,266,263 (2)	100.00%	48,266,263	
Total Direct and Overlapping General Obligation Bonded Debt			\$ 409,895,530	

*2023 Equalized Assessed Values were used for this statement. Outstanding bonds are as of June 30, 2024.

(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
2024	\$2,612,876,617	2.875%	\$ 75,120,203	\$ 7,998,764	\$ 67,121,439	10.65%
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%

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⁾
2024	N/A	N/A	N/A	N/A
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

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*
2024					
Breakthru Beverage Illinois (formerly Wirtz Beverage Illinois) MacNeal Hospital & Health Services Amazon High School District 201 Sabert (LBP Manufacturing) Hawthorne Race Course Brad Foote Gear Works, Inc./Broadwind Energy Morton College (FTE) City of Berwyn (FTE) UOP LLC Honeywell Turano Bakery Walmart Supercenter	Cicero Berwyn Cicero Berwyn, Cicero Cicero Cicero Cicero Berwyn McCook Berwyn Cicero	3,000 2,100 1,000 866 578 500 450 407 400 375 350 335	 (1) (4) (1) (2) (3) (3) (3) (3) (3) (2) (2) 	1 2 3 4 5 6 7 8 9 10 11 12	4.45% 3.11% 1.48% 1.28% 0.86% 0.74% 0.67% 0.60% 0.59% 0.56% 0.52% 0.50%
Total		10,361			15.36%
<u>2015</u>					
MacNeal Hospital & Health Services Wirtz Beverage Illinois, LLC High School District 201 (FTE) Sabert (LBP Manufacturing) USF Holland, Inc. Morton College (FTE) Terrace Paper Co., Inc. Meade Electric Co. City of Berwyn (FTE) A&R Janitorial Services, Inc. Turano Bakery Fontanini Italian Meats	Berwyn Cicero Berwyn, Cicero Cicero McCook Cicero Cicero Berwyn Cicero Berwyn Cicero	2,200 1,000 706 500 410 400 400 371 350 300 270	 (5) 	1 2 3 4 5 6 7 8 9 10 11 12	3.20% 1.46% 1.03% 0.73% 0.73% 0.60% 0.58% 0.58% 0.58% 0.54% 0.51% 0.44% 0.39%
		7,407			10.78%

* Calculating applicable percentages to the Illinois Department of Employment Security Reports the estimated number of persons employe in the District in 2023 is 67,456 and 68,708 in 2015.

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) 2015 Annual Financial Reports

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

	2024	2023	2022	2021
Faculty Full time Full time overload Full time summer	66 - -	70 - -	70 - -	78 - -
Part time	66 114	70 106	70 115	78 74
Total Faculty FTE	180	176	185	152
Teaching Non-teaching	180	176	185 -	152 -
Total Faculty FTE	180	176	185	152
Library, counselors and others Full time Summer Part time	6 - 1	5 - 2	5 - 2	5 - 2
Total Library, counselors and others	7	7	7	7
Library Counselors Others	- - -	- - -	- - -	- - -
Total library, counselors and others				
Administrators	26	26	28	29
Classified employees	107	138	122	96
Total FTE employees	320	347	342	284
Student employee (1)	6	12	3	7
Total FTE employees	326	359	345	291

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

Data Source

College records

2020	2019	2018	2017	2016	2015
74	63	56	53	55	56
-	-	-	- -	-	-
74 100	63 124	56 179	53 171	55 171	56 187
174	187	235	224	226	243
174	187	235	224	226	243
174	187	235	224	226	243
6	4	4	-	3	3
4	3	4	5	4	- 3
10	7	8	5	7	6
- - -		- - -		- - -	
	<u>-</u>	-	-	-	_
31	27	23	26	30	34
127	134	121	121	121	113
342	355	387	376	384	396
10	13	14	7	15	11
352	368	401	383	399	407

Morton College, Community College District No. 527 Operating Information (Unaudited) Capital Assets Statistics Last Ten Fiscal Years

	2024	2023	2022	2021
Capital asset type Land and improvements Building and building improvements Furniture, fixtures and equipment Construction in progress	\$ 2,600,248 56,981,244 9,794,822 640,294	\$ 2,600,248 51,559,369 9,401,878 4,881,142	\$ 2,600,248 48,684,171 9,097,157 3,254,764	\$ 2,600,248 47,839,684 8,959,534 481,596
Total capital assets	70,016,608	68,442,637	63,636,340	59,881,062
Less accumulated depreciation Building and building improvements Furniture, fixtures and equipment	(28,869,829) (8,864,830)	(26,371,027) (8,572,859)	(24,130,412) (8,176,027)	(22,026,710) (7,492,111)
Total accumulated depreciation	(37,734,659)	(34,943,886)	(32,306,439)	(29,518,821)
Total net capital assets	\$ 32,281,949	\$ 33,498,751	\$ 31,329,901	\$ 30,362,241
Other information Capital additions	\$ 1,573,971	\$ 4,806,297	\$ 3,755,278	\$ 4,560,131
Depreciation expense	\$ 2,790,773	\$ 2,637,447	\$ 2,787,618	\$ 2,368,358

Data Source

College records

2020	2019	2018	2017	2016	2015
\$ 2,600,248 40,347,711 8,735,122 3,637,850	\$ 2,600,248 36,016,067 8,437,776 697,860	\$ 2,600,248 35,441,975 7,855,997 165,000	\$ 2,600,248 35,510,495 7,725,949 -	\$ 2,600,248 30,648,155 7,534,528 4,602,737	\$ 2,600,248 30,355,520 7,296,085 807,330
55,320,931	47,751,951	46,063,220	45,836,692	45,385,668	41,059,183
(20,299,125) (6,851,338)	(18,256,495) (6,198,938)	(16,745,295) (5,615,693)	(15,372,978) (4,911,611)	(14,118,355) (4,295,895)	(12,606,188) (3,740,020)
(27,150,463)	(24,455,433)	(22,360,988)	(20,284,589)	(18,414,250)	(16,346,208)
\$ 28,170,468	\$ 23,296,518	\$ 23,702,232	\$ 25,552,103	\$ 26,971,418	\$ 24,712,975
\$ 7,568,980	\$ 1,523,731	\$ 226,528	\$ 451,024	\$ 4,326,485	\$ 1,296,860
\$ 2,695,030	\$ 2,094,445	\$ 2,076,399	\$ 1,870,339	\$ 2,068,042	\$ 1,797,419

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

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:

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.

The company is directly billed for the courses at in-district tuition rates.

SPECIAL REPORTS SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Years Ended June 30, 2024-2023



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, 2024

	Education Fund	Operations and Maintenance Fund	Operation and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Restricted Purposes Fund
Account balance at July 1, 2023	\$ 22,591,722	\$ 5,739,694	\$ 1,626,556	\$ (45,293)	\$ 11,179
Revenues Local tax revenue ICCB grants	\$ 8,382,126 6,665,803	\$ 1,638,903 650,000	\$ - -	\$	\$- 1,350,576
All other state revenue (including SURS and OPEB on-behalf) Federal revenue Student tuition and fees	1,756,298 - 11,297,058	905,593 - -	-	- -	8,618,426 9,516,885 -
All other revenue	1,580,206	1,544	116,711		7,995
Total revenues	29,681,491	3,196,040	116,711		19,493,882
Expenditures Instruction Academic support Student services Public service/continuing education Auxiliary services Operation and maintenance of plant Institutional support Scholarships, student grants and waivers Debt service Depreciation	11,666,426 2,222,919 3,277,862 443,476 1,483,083 8,057 4,583,294 2,652,953	- - - 3,017,876 - - -	- - - 1,736,000 - - -		7,359,514 549,809 2,072,958 514,555 86,655 548,073 1,074,606 7,286,953
Total expenditures	26,338,070	3,017,876	1,736,000		19,493,123
Transfers in Transfers out	760 1,545,293	-	1,530,293	-	- 760
Account balance at June 30, 2024	\$ 24,390,610	\$ 5,917,858	\$ 1,537,560	\$ (45,293)	\$ 11,178

Bond Retirement Fund	Audit Fund	Liability, Protection, and Settlement Fund	Total	Fiduciary Activity	Adjustments for GAAP	Total
\$ 55,741	\$ 144,803	\$ (111,731)	\$ 30,012,671	\$ 529,057	\$ 6,223,527	\$ 36,765,255
\$ 659,336 -	\$ 109,926 -	\$ 864,853	\$ 11,655,144 8,666,379	\$	\$ - -	\$ 11,655,144 8,666,379
- - - 640	- - 107	- - 747	11,280,317 9,516,885 11,297,058 1,707,950	76,698	58,146 - - (122,932)	11,338,463 9,516,885 11,373,756 1,585,018
659,976	110,033	865,600	54,123,733	76,698	(64,786)	54,135,645
	- - - - 115,313	143,292 18,014 35,009 5,475 2,898 19,082 811,868	19,169,232 2,790,742 5,385,829 963,506 1,572,636 5,329,088 6,585,081	- - 37,593 - - - -	(2,028,954) (129,661) (273,368) (2,641) (1,065) (1,060,233) (501,549)	$\begin{array}{c} 17,140,278\\ 2,661,081\\ 5,150,054\\ 960,865\\ 1,571,571\\ 4,268,855\\ 6,083,532 \end{array}$
- 602,886 -	-		9,939,906 602,886 -	9,554 - -	(320,000) 2,790,773	9,949,460 282,886 2,790,773
602,886	115,313	1,035,638	52,338,906	47,147	(1,526,698)	50,859,355
-	15,000	-	1,546,053 1,546,053	-	-	1,546,053 1,546,053
\$ 112,831	\$ 154,523	\$ (281,769)	\$ 31,797,498	\$ 558,608	\$ 7,685,439	\$ 40,041,545

Morton College, Community College District No. 527 Summary of Capital Assets and Debt Uniform Financial Statement Number 2 Year Ended June 30, 2024

	Capital Asset/Debt July 1, 2023	Additions	Disposals	Transfers	Capital Asset/Debt June 30, 2024
Capital asset type					
Land and improvements	\$ 2,600,248	\$-	\$-	\$-	\$ 2,600,248
Building and building improvements	51,559,369	1,036,040	-	4,385,835	56,981,244
Furniture, fixtures and equipment	9,068,748	270,012	-	-	9,338,760
Right to use lease assets - equipment	333,130	122,932	-	-	456,062
Construction in progress	4,881,142	144,987		(4,385,835)	640,294
Total capital assets	68,442,637	1,573,971	-	-	70,016,608
Less accumulated depreciation and amortization	(34,943,886)	(2,790,773)			(37,734,659)
Total net capital assets	\$ 33,498,751	\$ (1,216,802)	\$ -	\$-	\$ 32,281,949
Debt					
Bonds payable	\$ 8,356,829	\$ -	\$ (358,065)	\$ -	7,998,764
Other	5,679,697	352,146	(64,117)	-	5,967,726
	0,010,001		(0.,)		0,001,120
Total debt	\$ 14,036,526	\$ 352,146	\$ (422,182)	\$ -	\$ 13,966,490

Morton College, Community College District No. 527 Operating Funds Revenues and Expenditures Uniform Financial Statement Number 3 Year Ended June 30, 2024

	Education Fund	Operation and Maintenance Fund	Total Operating Funds
Operating revenues, by source			
Local government			
Taxes	\$ 8,382,126	\$ 1,638,903	\$ 10,021,029
Total local government	8,382,126	1,638,903	10,021,029
State government			
ICCB credit hour grants	2,675,787	-	2,675,787
ICCB equalization grants	3,771,230	650,000	4,421,230
ICCB CTE formula	218,786	-	218,786
Corporate personal property			
replacement taxes	1,635,925	905,593	2,541,518
On-behalf payments for community college			
health insurance program	120,373	-	120,373
Total state government	8,422,101	1,555,593	9,977,694
Student tuition and fees			
Tuition	9,461,860	-	9,461,860
Fees	1,835,198	-	1,835,198
Total student tuition and fees	11,297,058	-	11,297,058
Other sources			
Sales and service fees	563	-	563
Facilities rental	-	-	-
Investment revenue	1,376,444	1,494	1,377,938
Other sources	203,199	50	203,249
Total other sources	1,580,206	1,544	1,581,750
Total revenue	29,681,491	3,196,040	32,877,531
Less nonoperating items*			
Tuition chargeback revenue			
Adjusted revenue	\$ 29,681,491	\$ 3,196,040	\$ 32,877,531

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

Morton College, Community College District No. 527 Operating Funds Revenues and Expenditures Uniform Financial Statement Number 3 Year Ended June 30, 2024

	 Education M Fund		Operation and Maintenance Fund		Total Operating Funds	
Operating expenditures By program						
Instruction	\$ 11,666,426	\$	-	\$	11,666,426	
Academic support	2,222,919	Ţ	-	1	2,222,919	
Student services	3,277,862		-		3,277,862	
Public service/continuing education	443,476		-		443,476	
Auxiliary services	1,483,083		-		1,483,083	
Operation and maintenance of plant	8,057	3,0	17,876		3,025,933	
Institutional support	4,583,294		-		4,583,294	
Scholarships, student grants and waivers	2,652,953		-		2,652,953	
Total operating expenditures, by program	26,338,070	3,0	17,876		29,355,946	
Total operating items* Tuition chargeback revenue	 		-		-	
Adjusted expenditures	 26,338,070	3,0	17,876		29,355,946	
By object						
Salaries	16,084,176	1.2	76,726		17,360,902	
Employee benefits	2,183,337		68,155		2,351,492	
Contractual services	2,903,095		62,993		3,366,088	
General materials and supplies	1,414,748		41,849		1,556,597	
Conference and meeting expenses	593,321		1,358		594,679	
Fixed charges	133,363		-		133,363	
Utilities	-	8	30,248		830,248	
Capital outlay	234,912	1	36,547		371,459	
Student grants and scholarships	2,653,343		-		2,653,343	
Other	137,775		-		137,775	
Total operating expenditures, by object	26,338,070	3,0	17,876		29,355,946	
Less operating items* Tuition chargeback revenue	 					
Adjusted expenditures	\$ 26,338,070	\$ 3,0	17,876	\$	29,355,946	

*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, 2024

Restricted purposes fund revenues, by source Local government Other	\$ 7,995
Other	<u>ъ</u> 7,995
State government ICCB adult education ICCB Pipeline for the Advancement of the Healthcare	899,357
Workforce program (PATH)	322,748
Other grants	128,471
SURS - On Behalf	8,188,078
Other state revenue	430,348
Total state government	9,969,002
Federal government	
Department of Education	9,516,885
Tatel restricted numbers fund revenues by several	¢ 40.402.002
Total restricted purposes fund revenues, by source	\$ 19,493,882
Destricted numbers fund expenditures by preservers	
Restricted purposes fund expenditures, by program Instruction	\$ 7,359,514
Academic support	549,809
Student services	2,072,958
Public service/continuing education	514,555
Auxiliary services	86,655
Operation and maintenance of plant	548,073
Institutional support	1,074,606
Scholarships, student grants and waivers	7,286,953
Scholarships, student grants and waivers	7,200,933
Total restricted purposes fund expenditures, by program	\$ 19,493,123
Restricted purposes fund expenditures, by object	
Salaries	\$ 2,123,943
Employee benefits	8,634,806
Contractual services	221,959
General materials and supplies	569,635
Conference and meeting expenses	133,123
Fixed charges	261
Capital outlay	285,760
Student grants and scholarships	7,523,636
Total restricted purposes fund expenditures, by object	\$ 19,493,123

Morton College, Community College District No. 527 Current Funds – Expenditure by Activity Uniform Financial Statements Number 5 Year Ended June 30, 2024

Instruction	
Instruction programs	\$ 11,666,426
Other	7,502,806
Total instruction	19,169,232
Academic support	
Library center	775,311
Instructional materials center	286,717
Other	1,728,714
Total academic support	2,790,742
Student services support	
Admissions and records	696,707
Counseling and career services	1,129,818
Financial aid administration	518,739
Other student services support	3,040,565
Total student services and support	5,385,829
Public service/continuing education	
Community education	114,434
Community services	322,159
Other	526,913 963,506
Total public service/continuing education	903,500
Auxiliary services	1,572,636
Operation and maintenance	
Maintenance	434,834
Custodial services	470,941
Grounds	121,791
Campus security	817,582
Plant utilities	830,248
Administration Total operation and maintenance	<u>917,692</u> 3,593,088
	3,393,000
Institutional support	
Executive management	612,376
Fiscal operations	570,690
Community relations Administration support services	484,685 507,776
Board of Trustees	39,197
General institutional	1,536,149
Administrative data processing	1,664,322
Other	1,169,886
Total institutional support	6,585,081
Scholarship, student grants and waivers	9,939,906
Total current funds expenditures	\$ 50,000,020

*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 2025 Certification of Chargeback Reimbursement Year Ended June 30, 2024

All fiscal year 2024 noncapital audited operating expenditures from the following funds		
Education Fund	\$	26,103,162
	Ψ	2,942,050
Operations and Maintenance Fund		758,327
Operations and Maintenance Fund (restricted)		
Bond Retirement Fund		602,886
Restricted Purposes Fund		19,207,362
Audit Fund		115,315
Liability, Protection, and Settlement Fund		1,035,639
Auxiliary Enterprises Fund		-
Total noncapital expenditures		50,764,741
Depreciation on capital outlay expenses paid from sources		
other than state and federal funds		2,177,979
Total costs included	\$	52,942,720
Total certified semester credit hours		65,673
Per capita cost per semester credit hour	\$	806.16

Approved:

12 M-Date ficer Chief Fi tava Prisident

Approved:

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, 2024, 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, 2024, 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, 2024, 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 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 March 7, 2025, 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 Mazars, LLP

Chicago, Illinois March 7, 2025 Forvis Mazars, LLP 130 E. Randolph Street, Suite 1900 Chicago, IL 60601 P 312.288.4653 | F 312.288.4672 forvismazars.us



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, 2024, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, and have issued our report thereon, dated March 7, 2025. 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, 2024, 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 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 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 Mazars, LLP

Chicago, Illinois March 7, 2025 State Adult Education and Family Literacy Grant Program

	State	Basic	Perform	nance	To (Memoi On	
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, 2024

	State Basic	Performance	Total (Memorandum Only)
Revenues			
Illinois Community College Board Grant	\$ 728,207	\$ 170,300	\$ 898,507
Expenditures			
Personnel services	653,985	113,664	767,649
Fringe benefits	61,968	17,635	79,603
Travel	12,254	-	12,254
Equipment	-	-	-
Supplies	-	32,339	32,339
Contractual services	-	5,000	5,000
Training and Education	-	1,662	1,662
Indirect cost			-
Total Expenditures	728,207	170,300	898,507
Excess of Revenues Over Expenditures	-	-	-
Program Balance			
Beginning balance - July 1, 2023	-		
Ending balance - June 30, 2024	\$-	\$-	\$-

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, 2024

State Basic	Audited Expenditure Amount	Actual Expenditure Percentage
Instruction (45% minimum required)	\$ 715,953	98%

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, 2024. Amounts received from ICCB are recognized as revenues when the corresponding expenditures are incurred.

Funds obligated for goods and services by June 30, 2024, and paid for by August 31, 2024, are recorded as encumbrances. Payments of prior year's encumbrances for goods received prior to August 31, 2023, are reflected as expenditures during the current fiscal year.

Credit Hour Data

Forvis Mazars, LLP 130 E. Randolph Street, Suite 1900 Chicago, IL 60601 P 312.288.4653 | F 312.288.4672 forvismazars.us



Independent Accountant's Report on Schedule of Credit Hour Data and Other Bases 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 Bases Upon Which Claims Were Filed (Schedule) of Morton College, Community College District No. 527 for the year ended June 30, 2024. 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 Bases 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 Mazars, LLP

Chicago, Illinois March 7, 2025

Morton College, Community College District No. 527 Schedule of Credit Hour Data and Other Bases Upon Which Claims Were Filed Year Ended June 30, 2024

	Total Rei	imbursable Seme	ster Credit Hours b	y Term
	Summe	r Term	Fall T	erm
	Unrestricted	Restricted	Unrestricted	Restricted
Credit Hour Categories	Hours	Hours	Hours	Hours
Baccalaureate	4,749.0	-	20,790.0	-
Business occupational	232.0	-	1,764.0	-
Technical occupational	273.0	-	1,539.0	-
Health occupational	213.0	-	1,570.0	-
Remedial/developmental	157.0	-	1,344.0	-
Adult education	-	916.0	-	2,971.0
Total	5,624.0	916.0	27,007.0	2,971.0
	Spring	Term	Total All	Terms
	Unrestricted	Restricted	Unrestricted	Restricted
Credit Hour Categories	Hours	Hours	Hours	Hours
Baccalaureate	19,236.0	-	44,775.0	-
Business occupational	1,444.0	-	3,440.0	-
Technical occupational	2,269.0	-	4,081.0	-
Health occupational	1,580.0	-	3,363.0	-
Remedial/developmental	901.0	-	2,402.0	-
Adult education		3,725.0		7,612.0
Total	25,430.0	3,725.0	58,061.0	7,612.0
	In-District (All terms)		
	Unrestricted	Restricted		
	Hours	Hours		
Reimbursable credit hours	49,913.0	6,117.5		
Credit hours on chargeback or				
Contractual agreement	412.0			
	Dual Credit ((All Terms)	Dual Enrollme	nt (All Terms)
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	5,822.0		1,131.0	
Equalized assessed valuation	2,612,876,617			

Morton College, Community College District No. 527 Schedule of Credit Hour Data and Other Bases

Upon Which Claims Were Filed

Year Ended June 30, 2024

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

M 9/24 Approved: Į. Date Chief Financial Officer Approved: Date President

Morton College, Community College District No. 527 Reconciliation of Total Semester Credit Hours Year Ended June 30, 2024

	Total Reiml	bursable Semester Credit I	Hours
	Total	Total	
	Reported in Audit	Certified to ICCB	
Credit Hour Categories	Unrestricted Hours	Unrestricted Hours	Difference
Descaleuraata	44 775 0	44 775 0	
Baccalaureate	44,775.0	44,775.0	-
Business occupational Technical occupational	3,440.0 4,081.0	3,440.0 4,081.0	-
Health occupational	4,081.0 3,363.0	3,363.0	-
Remedial/developmental	2,402.0	2,402.0	-
Adult education	2,402.0	2,402.0	-
Total	58,061.0	58,061.0	
Total		50,001.0	
	Total	Total	
	Reported in Audit	Certified to ICCB	
Credit Hour Categories	Restricted Hours	Restricted Hours	Difference
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education	7,612.0	7,612.0	
Total	7,612.0	7,612.0	
	Total	Total	
	Reported in Audit	Certified to ICCB	
	Unrestricted Hours	Unrestricted Hours	Difference
In-district credit hours	49,913.0	49,913.0	-
Dual credit hours	5,822.0	5,822.0	-
Dual enrollment hours	1,131.0	1,131.0	-
	Total	Total	
	Reported in Audit	Certified to ICCB	Difference
	Restricted Hours	Restricted Hours	Difference
In-district credit hours	6,117.5	6,117.5	-
Dual credit hours	-	-	-
Dual enrollment hours	-	-	-

Morton College, Community College District No. 527 Reconciliation of Total Semester Credit Hours Year Ended June 30, 2024

	Total Corre	ectional Semester Credit H	ours
	Total	Total	
	Reported in Audit	Certified to ICCB	
Credit Hour Categories	Unrestricted Hours	Unrestricted Hours	Difference
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education			
Total			
	Total	Total	
	Reported in Audit	Certified to ICCB	
Credit Hour Categories	Restricted Hours	Restricted Hours	Difference
Baccalaureate	44,775.0	44,775.0	_
Business occupational	3,440.0	3,440.0	-
Technical occupational	4,081.0	4,081.0	-
Health occupational	3,363.0	3,363.0	-
Remedial/developmental	2,402.0	2,402.0	-
Adult education	7,612.0	7,612.0	-
Total	65,673.0	65,673.0	
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Forvis Mazars Report to the Board of Trustees and Management

Morton College, Community College District 527

Results of the 2024 Financial Statement Audit, Including Required Communications

June 30, 2024

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

Matter	Discussion
Scope of Our Audit	 This report covers audit results related to your financial statements and supplementary information: As of and for the year ended June 30, 2024
	 Conducted in accordance with our contract dated May 14, 2024
Our Responsibilities	Forvis Mazars 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).
Audit Scope & Inherent Limitations to <i>Reasonable</i> <i>Assurance</i>	An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) 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.
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.

Overview & Responsibilities



Matter	Discussion
Distribution Restriction	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:

- Board of Trustees and Management
- Others within the Entity

Government Auditing Standards

Matter	Discussion
Additional	We also provided reports as of June 30, 2024, on the following as required by GAGAS:
GAGAS Reporting	 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, 2024, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance:
	 Opinion on compliance for each major federal award program
	Report on internal control over compliance
	Schedule of Expenditures of Federal Awards
Audit Scope & Inherent Limitations to <i>Reasonable</i> <i>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:

- Policy elections GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- No matters are reportable

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

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:

• No matters are reportable

Significant Accounting Policies & Alternative Treatments – Details

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

- Management has elected the following accounting policies and practical expedients:
 - 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.



- Measurements of the subscription assets and liabilities are based upon facts and circumstances that existed at the beginning of the period of implementation.
- 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.
- 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.

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:

• No matters are reportable

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements 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-period 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.

Current-Period Uncorrected Misstatements

• See accompanying summary schedule of uncorrected misstatements

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, which included an immaterial theft of cash that occurred within the athletics department that management had brought to our attention.



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.

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.



Identified Compliance Deficiencies

We identified a deficiency in internal control over compliance that we consider to be a significant deficiency.

Significant Deficiency

 Refer to the Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance. (See item 2024-002)

Deficiencies

 Refer to the Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance. (See item 2024-001)



Attachments

Management Representation Letter (Attachment A)

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 (Attachment B)

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



Attachment A

Management Representation Letter



Representation of: Morton College 3801 S Central Ave Cicero, Illinois 60804

Provided to: Forvis Mazars, LLP Certified Public Accountants 1901 S. Meyers Road, Suite 500 Oakbrook Terrace, Illinois 60181

The undersigned ("We") are providing this letter in connection with Forvis Mazars' audits of our financial statements as of and for the years ended June 30, 2024 and 2023.

We are also providing this letter in connection with:

Our representations are current and effective as of the date of Forvis Mazars' report: March 7, 2025.

Our engagement with Forvis Mazars is based on our contract for services dated: May 14, 2024.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars' 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 Mazars' 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 the financial statements that are free from material misstatement, whether due to fraud or error.

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- 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 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, including those pertaining to adopting, approving, and amending budgets, 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 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 passthrough 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.

Misappropriation, Misstatements, & Fraud

- 32. 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, net position or fund balance.
- 33. Except as made known to you, 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.
- 34. 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.
- 35. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, analysts, SEC or other regulators, short-sellers, suppliers, or others.

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36. 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

- 37. We have evaluated whether there are conditions or events known or reasonably knowable, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year of the date of this letter without consideration of potential mitigating effects of management's plans not yet fully implemented and concluded substantial doubt does not exist.
- 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, constraints on liquidity, difficulty obtaining financing or bonding, significant credit quality problems, including significant volatility in the values of real estate and other collateral supporting loans, etc. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to asset values, allowances for accounts and notes or 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; or loan losses 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 <u>related party</u> 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

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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 <u>affiliate</u> 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 provided you with all examination reports, agreements, and related correspondence from regulatory agencies and any related findings.
- 43. 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.
- 44. 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.
- 45. There are no regulatory examinations currently in progress for which we have not received examination reports.
- 46. 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.
- 47. 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

- 48. 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
- 49. 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. We have established and maintained internal controls, including monitoring ongoing activities.
- f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

- 50. 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.
- 51. The entity has revised the 2023 financial statements to conform with accounting principles generally accepted in the United States of America. Management has provided you with all relevant information regarding the revision. We are not aware of any other known matters that required correction in the financial statements.
- 52. 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.
 - e. 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.
- 53. We do not issue an annual report, nor do we have plans to issue an annual report at this time.

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Transactions, Records, & Adjustments

- 54. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 55. 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. All intracompany (and intercompany) accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.
- 56. We have everything we need to keep our books and records.
- 57. 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.
- 58. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.
- 59. 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

- 60. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 61. 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.
- 62. 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.
- 63. 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.
- 64. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned)

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are properly classified and, if applicable, approved.

- 65. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 66. 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.
- 67. 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.
- 68. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements.
- 69. 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.
- 70. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis and 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.
- 71. With regard to pension and other postretirement benefits (OPEB):
 - a. We believe 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

- 72. 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.
- 73. All funds that meet the quantitative criteria in in GASB Statement No. 34, Basic Financial

Statements—and Management's Discussion and Analysis—for State and Local Governments, as amended, and No. 37, Basic Financial Statements—and Management's Discussion and Analysis-for State and Local Governments: Omnibus—an Amendment of GASB Statements No. 21 and No. 34, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

- 74. 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.
- 75. 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.
- 76. 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.
- 77. 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

- 78. 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.
- 79. 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, net position or fund balance.
 - 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 balance sheet 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.

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- h. Known or anticipated asset retirement obligations.
- 80. 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, except for the events of default under the [enter description] of debt for which we obtained a waiver.
- 81. 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

- 82. 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

- 83. 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.
- 84. 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

- 85. In connection with 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.

Other Matters

- 86. The special report required by the Illinois Community College Board (ICCB), consisting of Uniform Financial Statements, Certificate of Chargeback Reimbursement, Balance Sheet, Statement of Revenues, Expenditures, and Changes in Program Balances for State Audits Education and Family Literacy Grant Programs and Schedule of Enrollment Data, has been prepared and is measured and presented in conformity with the application of ICCB guidelines, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or preparation of the information are reasonable and appropriate. There has been no change from the preceding period in methods of measurement and presentation.
- 87. The College did not offer correspondence courses or provide education to incarcerated students.

Haudhlin, President^{CST)}

Mireya Perez, Chief Financial Officer/Treasurer

Attachment: Schedule of Uncorrected Misstatements and Omitted Disclosures Attachment B

Schedule of Uncorrected Misstatements



Morton College

Period Ending: June 30, 2024 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.

Not Applicable

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	37,800,809		37,800,809	
Non-Current Assets & Deferred Outflows	38,431,395		38,431,395	
Current Liabilities	(6,840,577)	(245,000)	(7,085,577)	3.58%
Non-Current Liabilities & Deferred Inflows	(29,350,082)		(29,350,082)	
Current Ratio	5.526		5.335	-3.46%
Total Assets & Deferred Outflows	76,232,204		76,232,204	
Total Liabilities & Deferred Inflows	(36,190,659)	(245,000)	(36,435,659)	0.68%
Total Net Position	(40,041,545)	245,000	(39,796,545)	-0.61%
Operating Revenues	(7,034,173)		(7,034,173)	
Operating Expenses	46,155,366	245,000	46,400,366	0.53%
Nonoperating (Revenues) Exp	(42,397,483)		(42,397,483)	
Change in Net Position	(3,276,290)	245,000	(3,031,290)	-7.48%

Client: Morton College Period Ending: June 30, 2024		Not Applicable schedule of uncorrected misstatements (adjustments passed)										
			Assets & Deferred Outflows Liabilities & Deferred Inflows		Operating Operating		Nonoperating		Net Effect on F	ollowing Year		
		Factual (F), Judgmental (J) or	Current	Noncurrent	Current	Noncurrent	Revenues	Expenses	(Revenues) Exp	Net Position	Change in Net Position	Net Position
Description	Financial Statement Line Item	Projected (P)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)
To record settlement liability as of June 30, 2024		F	0	0	(245,000)	0	0	245,000	0	0	(245,000)	245,000
	Accounts payable				(245,000)							
	Expense							245,000			(245,000)	245,000
Total passed adjustments			0	0	(245,000)	0	0 Impact on Char	245,000 Ige in Net Posit	0 ion	245,000	(245,000)	245,000
							Impact on Net F	Position		245,000		

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD APPROVE A 10% INCREASE TO THE CURRENT SALARY OF ANGELICA ALVARADO effective January 17, 2025 until hiring the new Registrar.

RATIONALEMorton College has been without a Registrar Since
September 2024. On October 8, 2024, Angelica Alvarado
began supporting some of the functions once covered by
the Registrar. As a result, Alvarado has taken on additional
workload, not contemplated by the current position
description for her role.

<u>COST ANALYSIS</u>: 10% increase to current salary.

ORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD APPROVE A 10% INCREASE TO THE CURRENT SALARY OF GUADALUPE PEREZ effective effective January 17, 2025 until hiring the new Registrar.

RATIONALEMorton College has been without a Registrar Since
September 2024. On October 8, 2024, Guadalupe Perez
began supporting some of the functions once covered by
the Registrar. As a result, Perez has taken on additional
workload, not contemplated by the current position
description for her role.

<u>COST ANALYSIS</u>: 10% increase to current salary.





Revised January 22, 2025



campusworksinc.com

Technology Vision Alignment

January 22, 2025

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

Dear Dr. McLaughlin:

CampusWorks understands the importance of establishing a robust roadmap for technology resources to support Morton College's mission of excellence and continuous improvement. We at CampusWorks appreciate the need to ensure the alignment of the technology vision and roadmap with the institutional vision and that the technology resources are ready to support the institutional strategy. With more than 25 years of experience leading enterprise system transitions, we recognize that such projects are as much about organizational transformation as they are about technology.

Our expertise in evaluating institutional systems and system use is demonstrated through successful engagements with institutions like Joliet Junior College, Prairie State College, and the College of Southern Maryland, which positions us to deliver a technology review that will provide Morton College with the following results:

- Alignment of Technology to Strategic Goals: Review of Morton College's strategic plan in conjunction with current technology strategies to make recommendations to ensure alignment with institutional goals.
- **Options for an Ellucian Colleague Cloud Path**: Evaluate options for migrating current on-premises Colleague ERP to the cloud to include a timeline, costs, and institutional impact.
- **Roadmap for Current System Optimization**: A summary of prioritized recommendations to optimize the use of current systems, including a review of system enhancements.

The enclosed proposal outlines our methodology, which includes the Ideal Student Experience Workshop, focus group sessions, and detailed analyses to prepare Morton College for the enterprise systems future. Our deliverables will provide actionable insights and a clear roadmap to achieve your desired outcomes.

Jon Hazelgren

Jon Hazelgren Vice President, Partner Development



CAMPUSWORKS



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The Happy Campus People

CampusWorks is a leading provider of technology solutions and consulting services tailored specifically for higher education institutions. With a mission to empower colleges and universities to achieve their strategic goals through innovative technology implementations and process improvements, CampusWorks offers a comprehensive suite of services that include enterprise resource planning (ERP) systems, IT strategic planning, cybersecurity assessments, and organizational development. By leveraging deep industry expertise and a client-centric approach, CampusWorks assists higher education institutions in enhancing operational efficiency, driving student success, and fostering institutional growth in an ever-evolving digital landscape.



The Happy Campus Quotient

How do you define and measure success? CampusWorks believes the most compelling argument for partnering with us comes from current and past clients. As evidence, CampusWorks leverages a bi-annual blind assessment asking our clients to rate us across a series of performance indicators. The results of the most recent client satisfaction survey show a continued historical trend that places CampusWorks at the top of Higher Education IT Services firms.



This document may contain confidential information. Distribution beyond CampusWorks, Inc and its client partner requires advanced written consent



Statement of Work

In CampusWorks' more than 25 years of leading enterprise systems modernization optimization, we have found that while technology is a core component, the truth is that true system optimization is a combination of people, process, and technology resources. At CampusWorks, we prefer the word 'transition' over 'change' as it is more active and fluid. Too often, institutional constituents view change as an event inflicted upon them by others at the institution and anxiously await its conclusion. With this depth of experience and understanding, CampusWorks enterprise systems modernization services have been crafted to evaluate the technology and readiness for modernization and assist in preparing Morton College for the large-scale institutional transition from the first conversation. From the outset, the CampusWorks engagement will be inclusive and educational. As we gather information through appreciative inquiry, we will help build the foundation for the organizational transition. Our methodologies are simple and repeatable and, as such, are easily adopted by faculty and staff at all levels. Our secondary goal for our engagement is to prepare the organization to continually adapt by using the tools, techniques, and experiences to make plans for further system optimization.

Technology Vision Alignment: An evaluation designed to help institutions identify specific challenges, future campus-wide improvement opportunities, to allow the institution to make plans for future technology resources. and transition cost roadmap.

Activity	Description
Project Commencement	 CampusWorks will facilitate a project commencement meeting for the project leadership/project sponsor team before the engagement begins. The CampusWorks Project Lead will facilitate a 45-minute discussion to: Review the project goals Understand the specifics of the deliverables Identify the participants and staffing allocations needed from MC Develop a specific project timeline that aligns with the overall project scope and reach agreement to develop the project schedule/plan Review next steps, including current state documentation collection needs CampusWorks will ask that MC provide a named resource prior to project commencement, to assist the CampusWorks scheduling team and engagement manager in coordinating project activities.
Review of Existing Current-State Documentation	CampusWorks' experts will seek current documentation, past consultant reports, and other materials that can ensure our team minimizes the time and consulting effort to engage the institution in documentation development.

25 YEARS



Activity	Description
	CampusWorks requests existing material from MC to understand the current environment and offer perspective to future needs. We ask that MC provide the following documentation:
	Current State Documentation
	 Enterprise Systems currently deployed modules including, customizations, bolt-ons, third-party systems, automation, workflow, and planned upgrades Third-party system integration inventories including any custom-developed batch or API integration programs
	 Unique institution custom programs, functions, or structures that must be captured and articulated prior to beginning an enterprise implementation Organizational charts
	 List of enterprise system contracts and renewal information (dates/costs) for existing solutions
	 Topography of current enterprise systems including the enterprise systems and ancillary systems
	• Functional Office Structure Documentation - Organizational charts for each department, administrative/operational units, and functional offices
	• Institutional Documentation - including Institutional strategic plan, departmental and IT strategic plans, operating policies and procedures, operational reports list, and institutional non-academic governance models
	• Historical Documentation – including past process reviews, consultant reports, accreditation reports, institutional analysis, or recommendations that would inform desired outcomes of this project
	As higher education experts, CampusWorks understands that the above data sources are varied and can require from little effort to significant effort to capture, quantify, and share. The CampusWorks team has expertise across every enterprise system and other typical homegrown data repositories and can assist the institution in deciding the most prudent process for capturing and sharing the data needed to ensure a rigorous analysis. Our ultimate goal is to identify all strengths, weaknesses, opportunities, and threats to existing systems.



Activity	Description
Kickoff Meeting	CampusWorks recommends a 60-minute kickoff session with the members of the MC leadership and project team. The CampusWorks Project Lead will provide a brief presentation of the project scope and CampusWorks' methodology, introduce the project team, and review the proposed project schedule. This presentation will be an opportunity for CampusWorks and MC to review and complete the enterprise system readiness assessment approach and timeline.
ldeal Student Experience Workshop	The <i>Ideal Student Experience</i> workshop is designed to educate and prepare the project participants and the community for the process by focusing participants on their aspirations for serving MC's students.
	"Ideal Morton College Student Experience"
	This workshop sets the context for realigning business processes, procedures, and policies while supporting MC in the review of enterprise system functionality necessary. Representatives from all constituencies of MC participate, with the outcome being a succinct and motivational one-page document of the desired student experiences across the College.
	The final document will become the foundation for:
	 A unifying guide for future enterprise system selection and implementation decisions Organizational transformation initiatives An outstanding reminder of the transformation desired in this impactful enterprise level project Rationale for the business case
	This virtual workshop seeks to excite, educate, and engage all constituents in an enterprise system migration process that can often feel unending and never complete. The Ideal Student Experience Workshop will help MC constituents answer questions that arise in an enterprise system migration, such as:
	 How can we capture and articulate what makes MC unique to its faculty, staff, and students to ensure we do not lose sight of this in an enterprise system migration? How can new advances in enterprise systems be used to the fullest potential across MC to drive the ideal student experience How can a cross-section of committee members develop and use a common vernacular of MC's goals and technology concepts to quantify the evaluation across multiple vendors to come to a unanimous decision during an evaluation process? How can MC promote continued awareness of the qualitative and quantitative benefits of moving to another system as we set the pins for campus-wide organizational transformation?





Activity	Description
	- How can we generate a common vision for the final MC implementation state, so all decisions throughout the enterprise system modernization process keep the student as the primary focus.
Optimization & Modernization Assessment	Leveraging the data reviewed and building on the shared vision developed in the <i>Ideal</i> <i>Morton College Student Experience</i> workshop, the CampusWorks team will conduct virtual focus groups.
Multiple working sessions to gather information from staff and faculty	Approximately 10 focus groups, will be conducted with functional users, technical staff, and leadership to assess the readiness, practices, and technology pain points throughout MC, which includes identifying:
	 Beneficial systems and business processes currently in place Key functional and technical pain points and improvement opportunities Manual operations Redundant information collection Inter-organizational business interactions
	MC will be asked to work with CampusWorks to assemble participants to take part in the assessment focus groups. The focus group sessions will be 3-4 hours in duration and include the following subject areas:
	 Human Resources/Payroll Financial Services Student Services Financial Aid and Accounts Receivable Curriculum Management, Academic Scheduling, and Degree Audit Registration and Student Records Advising and Student Success Marketing, Recruiting, and Admissions Information Technology and Data Management Institutional Leadership CampusWorks subject area experts will focus on the business areas that are supporting, receiving, or impacted by the transition to a new system. The analysis from the data collection and focus group meetings will provide the information for the final assessment and seek to answer the following questions:
	 How can a cross-section of committee members develop and use a common vernacular of MC's goals and technology concepts to quantify the evaluation across multiple vendors to come to a unanimous decision during an evaluation process? How can MC promote continued awareness of the qualitative and quantitative benefits of moving to another system as we set the pins for campus-wide organizational transformation?





Activity	Description	
Presentation of Findings	The analysis will culminate with a 60-minute presentation of findings to the President and the leadership team. The presentation will provide an overview of the observations and recommendations along with a design plan for the enterprise system optimization or modernization, including approach, milestones, and deliverables.	
CampusWorks Deliverables:	CampusWorks will deliver a final report, in PowerPoint format, which covers topics that may include:	
	 A Technology Vision Statement based on the input from the focus groups, interviews and Morton College Student Experience Workshop Guidance related to enterprise system future options (e.g., migrating current on-premises solution to the cloud, the feasibility of acquiring and moving to a new cloud-based enterprise system solution, etc.) Ideas for maximizing the use of current technology resources Identified gaps in functional use, risks, and unmet needs with the existing enterprise system products at MC Identified pain points or areas needing improvement Recommendations for optimization activities A roadmap and guidance for current system optimization A high-level fit/gap of potential enterprise systems vendors with technical highlights 	

Client Responsibilities & Assumptions:

CampusWorks has outlined a set of assumptions, which are detailed below. If the tasks required to achieve the assumptions below are not already completed, the institution will provide resources to complete them.

- Morton College will agree to a delivery schedule in a timely manner.
- Morton College will provide a resource to manage the scheduling and the responsiveness of internal stakeholders.
- Morton College will designate staff for any action items as mutually agreed upon.
- Morton College will ensure all CampusWorks' requests are responded to within a reasonable timeframe.
- Morton College will provide timely input, decisions, and feedback on all aspects of projects, tasks, and support tickets.
- Morton College will timely provide feedback or accept deliverables within five business days of CampusWorks' completion request.
- Morton College will designate staff for any action items required by Information Technology and Senior Leadership.
- Morton College will provide CampusWorks access to a) the ERP environment, b) the ticketing system, and c) any other technologies as required and needed.
- Morton College will provide the CampusWorks resource(s) with an institutional email and the approvals required to open vendor-specific support accounts as needed.





Investment Summary

The total investment for CampusWorks' ERP Readiness Assessment is \$49,256.

PROPOSAL TERMS:

- **Validity of Pricing**: The pricing outlined in this proposal is valid for 60 days from the date on the Cover Letter.
- Travel & Expense Policy: Pricing is based on all work conducted remotely. If travel is requested, CampusWorks will bill travel expenses as incurred monthly. CampusWorks does not charge for travel time and does not markup travel expenses.





About CampusWorks

CampusWorks was founded in 1999 to help institutions respond to unrelenting economic and enrollment pressures so students, faculty, and staff can thrive. Today, CampusWorks is a transformation partner with a team of more than 300 seasoned higher education professionals who have served in leadership roles at institutions like Morton College. They understand the business of higher education and the impact it can have on the student experience, and they are committed to delivering meaningful results.

Eight Guiding Principles inspire how our team members approach every project and empower them to serve beyond expectations. We have curated these practices following thousands of engagements spanning more than two decades and have woven them into the fabric of our culture. Our Guiding Principles represent what you can expect from us as your partner and what our team members expect from one another. "CampusWorks listens before acting" by engaging your campus community to explore beyond surface-level symptoms and uncover the deep, systemic challenges preventing the institution from realizing its vision. "We address your specific challenges with compassion and grit" because our dedicated experts have been in your shoes and have firsthand experience tackling the challenges you are facing. Our unbiased, vendor-neutral perspective means you can trust "we always act in your best interest" to deliver smart, sustainable solutions that enable change. "CampusWorks is distinguished by its expertise in achieving meaningful results" that increase institutional effectiveness and enhance the student experience.

Across the clients we've served and the transformations we've incited, you'll find three ingredients at the heart of each success:

Experienced People. The CampusWorks team is comprised of senior-level higher education professionals who will become members of your team, working alongside you to develop and implement insightful strategies that improve institutional effectiveness and enhance the student experience.

OUR GUIDING PRINCIPLES

CampusWorks shares your commitment to integrity and ethics.

CampusWorks always acts in your best interest.

CampusWorks is distinguished by its expertise in achieving meaningful results.

CampusWorks listens before acting.

CampusWorks does what it says it will.

CampusWorks values wisdom, diversity, and new ways of thinking.

CampusWorks is on your team.

CampusWorks addresses your specific challenges with compassion and grit.

Transparent Approach. CampusWorks solves seemingly impossible challenges in the areas of Institutional Success, Enterprise Solutions, and IT Services by pairing strategy with execution. Our inclusive, transparent approach is built on our core values, which motivate us to solve the deep, systemic challenges preventing your institution from realizing its vision. Our experts drive change by giving your campus community a voice in the process and customizing our proven methodologies to address your specific challenges. This expertise and flexibility enable us to get to the root of the problem so we can work together to realign your institution for success.

🏂 YEARS



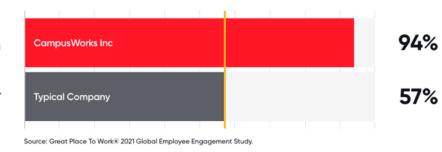
Sustainable Results. CampusWorks empowers transformation by working relentlessly to help higher education institutions align their people, processes, data, and technology to improve operations and realize more value from their investments. Our work is not done until the institution can independently sustain the solutions we have delivered and realize a prosperous future.

In 2020, CampusWorks was recognized as a Great Place to Work® with scores in the **high 90%** across all categories. The average IT Services company **typically scores 59%**. Our strong, happy, empowered culture

allows us to attract

superior talent.

94% of employees at CampusWorks Inc say it is a great place to work compared to 57% of employees at a typical U.S.based company.



97% People care a

People care about each other here.

96% 96% Management is honest and ethical others I work here.

in its business

practices.

95%

Management trusts People here are people to do a given a lot of good job without responsibility. watching over their shoulders.

95%



Happy staff means happy teams, which means a high degree of energy to tackle the challenges ahead. In 2021, CampusWorks was further recognized as one of the top 50 Best Workplaces in Consulting and Professional Services. In fact, CampusWorks is *the only consulting and professional services firm dedicated exclusively to higher education* on the Top 50 list. Earning this recognition means CampusWorks is one of the best companies to work for in the country. This highly competitive distinction comes from a strong sense of commitment on behalf of more than 300 higher education experts who bring a spirit of innovation and outcome focus to every client. CampusWorks was once

again recognized in 2022 as a Great Place to Work[®] with scores in the **high 90%** across all categories.

In 2023 and now once again in 2024, CampusWorks earned our Great Place to Work[®] certification for the third year in a row, with over 93% of teammates saying that when you join the company, *you are made to feel welcome*.

CUSTOMER SERVICE PHILOSOPHY

CampusWorks' services are rooted in systems thinking and are focused on delivering real results. We are privileged to have a team of very experienced strategic, business, and technology professionals committed to our mission. Their years of experience in many institutions provide our clients with fresh and varied perspectives. Our strategic review and planning process is inclusive, open, and motivating for all those participating in it. CampusWorks will apply its deep experience in higher education, business process review, data-informed decision-making, and organizational development to Morton College.



SYSTEMS THINKING

CampusWorks understands the business of higher education. We are committed to presenting findings, facts, and statistics, as well as being a catalyst for real change and making things happen in an organization. To accomplish this, CampusWorks provides proven leaders with decades of experience in college and university operations. CampusWorks project leaders have the expertise to coach, motivate, and empower staff while showing extremely high levels of empathy.

CAMPUSWORKS STAFF

Our people and business models are at the core of our success. We employ senior technology professionals with decades of higher education experience who help higher education constituents bridge from the traditional academic culture to today's required environment built on sound business practices of planning, accountability, and measurement.

CampusWorks' ERP team for Morton College will include a mix of technologists, academicians, and functional and process experts who will adeptly sift through issues among technologies, processes, and people. All CampusWorks professionals have many years of higher education experience and have served in technology and functional area leadership roles.

TECHNOLOGY SERVICES WITH VENDOR INDEPENDENCE

Morton College wants to be sure that our recommendations are made in a manner consistent with the institution's strategic goals and objectives. *CampusWorks is an independent service provider not affiliated with any software or hardware enterprises.* Since neither CampusWorks nor our team members have an affiliation with any product vendor, Morton College can be assured that the proposed CampusWorks services will be provided without bias.

HIGHER EDUCATION FOCUS

CampusWorks serves the higher education market and understands the mission and culture of the colleges and universities we serve. The company's commitment to addressing the business needs of higher education ensures that the SaaS assessment will be executed with an eye toward the unique demands of Morton College.

TRUE PARTNERSHIP

We hope you will take a moment to consider the value of a true partnership. How many times have you contracted for services and paid twice what was quoted? How many projects have been left unfinished? A true partnership occurs when both parties come to the table focused on the outcome and are willing to do what it takes to get there. That is the attitude that CampusWorks brings to the table, and as our clients will tell you, it's an exceptional differentiator.

CampusWorks' moderate size and our *leadership's direct involvement* in our client engagements enable us to personalize and customize services. While we have contract parameters by which to abide, we make decisions in collaboration with you based on what is best for Morton College. Our frequent communication allows us to adjust our approach to ensure your needs are met.





Our Colleague Experience

CampusWorks has 25 years of leading, driving, and delivering successful ERP projects, including dozens of Colleague migrations and modernizations in the last several years. CampusWorks experts have deep knowledge and understanding of the Colleague structure and how to efficiently support, extract, transform, and troubleshoot data issues.

CampusWorks' performance has demonstrated our core leadership, key differentiators, and passion for higher education successes. The following list provides Morton College with a sampling of our successful projects involving colleges and higher education institutions.

- Adler University, IL
- Arizona Western College, AZ
- Asheville-Buncombe Technical Community College, NC
- Bergen Community College, NJ
- Bunker Hill Community College, MA
- Chesapeake College, MD
- Clark State Community College, OH
- College of Southern Maryland, MD
- Colorado Mountain College, CO
- Columbus State Community College, OH
- The Culinary Institute of America, NY
- Dallas College, TX
- Eastern Iowa Community College, IA
- Elgin Community College, IL
- Fresno Pacific University, CA
- Green Mountain Higher Education Consortium, VT
- Harper College, IL
- Hillsborough Community College, FL
- Iowa Central Community College, IA
- Joliet Junior College, IL
- Lake Land Community College, IL
- Lincoln University, MO
- Macomb Community College, MI
- McDaniel College, MD
- McHenry County College, IL
- Milwaukee Area Technical College, WI
- Montgomery County Community College, PA

- North Iowa Area Community College, IA
- Norfolk State University, VA
- Parkland College, IL
- Passaic County Community College, NJ
- Prince George Community College, MD
- Riverside Community College District, CA
- Rockland Valley College, IL
- San Jose Evergreen Community College District, CA
- San Juan College, NM
- Shasta College, CA
- Simpson University, CA
- Springfield Tech Community College, MA
- St. Charles Community College, MO
- St. Michael's College, VT
- Sussex County Community College, NJ
- Tarrant County College, TX
- The Cooper Union, NY
- Upper Iowa University, IA
- University System of New Hampshire, NH
- Vermont State Colleges, VT
- Washington College, MD
- Washington and Lee University, VA
- Waubonsee Community College, IL
- Westmoreland County Community College, PA
- Willamette University, OR
- Wittenberg University, OH
- York Technical College, SC





Our Experience

CampusWorks believes the most compelling argument for partnering with us comes from current and past clients. Every CampusWorks team member seeks to exceed expectations every day to lead transformation services across the hundreds of clients we serve, and this focus on excellence translates to measurable, impactful, and sustainable outcomes.

As evidence, CampusWorks leverages a bi-annual blind assessment asking our clients to rate us across a series of performance indicators, *the results of which place CampusWorks at the top of Higher Education IT Services firms*:



We are *immensely* proud of these outstanding client appreciation scores we've received – they truly are a testament to the CampusWorks team and our unwavering commitment to excellence. Each day, we resolve to continue upholding the highest standards as dedicated partners with our clients. Moreover, we pledge to bring the same excellence and dedication to our partnership with Morton College.

San Juan College

Contact: Edward DesPlas, Executive Vice President P: (505) 566-3253 E: <u>desplase@sanjuancollege.edu</u>

Arizona Western College Contact: Dr. Daniel Corr, President P: (928) 344-7501 E: daniel.corr@azwestern.edu

Bunker Hill Community College Contact: John Pitcher, CFO P: (617) 228-2208 E: jkpitcher@bhcc.edu



happy campus San Juan College

CAMPUSWORKS PARTNERSHIP

- IT Managed Services
- Addressed IT Security Vulnerabilities
- ERP Optimization
- Provided Interim CIO

CHALLENGES

 SJC's costly managed IT services environment offered limited strategic control and was not serving the College' business objectives.

GETTING BACK TO HAPPY

- Transition from Managed Services: CampusWorks helped San Juan College move away from a costly managed IT services model, achieving \$2.6M in cost savings over four years while increasing strategic control and service quality.
- IT Transformation: Over three years, CampusWorks provided day-to-day IT leadership, determined IT priorities, streamlined operations, conducted skills-gap analysis, and developed a threeyear technology master plan to transform SJC's IT into a bestpractice organization.
- ERP Optimization: CampusWorks led the migration of the Colleague ERP to a new server, which improved efficiency of key processes by up to 90%, and saved 30% in hardware costs, ensuring reliable and faster IT operations.
- Security Enhancement: CampusWorks provided a CISO to address IT security initiatives, strengthen the college's security posture, and develop a Disaster Recovery Plan, ensuring data protection and continuity in case of disasters.
- Achieving IT Independence: Within three years, CampusWorks transitioned SJC to an independent IT organization, filling key IT positions, providing cross-training, and strategic coaching, and supporting membership in the Collaborative for Higher Education Shared Services (CHESS) for ongoing efficiency and independence.



CAMPUS WORKS



- Location: Farmington, NM
- Institution Type: 2-Year Public Community College
- Institutional Overview: 1 campus
- Undergraduate Students: 6,300+
- Graduate Students: N/A
- ERP: Colleague by Ellucian
- CampusWorks' Client Since: 2018

"(CampusWorks) engaged the external community and the college community in a creative approach that really helped all of us to think outside of the box despite our region's economic difficulties. Everyone involved has a better understanding of our current challenges and their impact on the College and how a strong strategic plan can help smooth the way for the future."

Toni Pendergrass, Ed.D. *President San Juan College*



HAPPY CAMPUS Arizona Western College



- IT Assessment
- Managed Services
- Interim CIO
- Strategic Planning Services

CHALLENGES

- Arizona Western College initially engaged CampusWorks for strategic planning but soon recognized the need for IT modernization. Leadership and staff departures created bottlenecks, delayed service, and impacted productivity.
- The College faced challenges with a reactive IT approach, frequent crisis management, and staff being overextended with over 100 projects.
- CampusWorks provided key leadership and managed technology services to align the IT organization with AWC's goals and bring significant change.

GETTING BACK TO HAPPY

- Modernizing IT Infrastructure: CampusWorks provided key leadership and managed technology services to modernize AWC's IT infrastructure, transforming it from a reactive mode to a proactive and aligned IT organization.
- Transformative IT Leadership: After the departure of AWC's CIO, CampusWorks installed an interim CIO and technology team, which brought focus and alignment to the IT department, fostering a cultural shift towards teamwork and proactive problem-solving.
- Reducing Operational Strain: CampusWorks helped streamline IT operations, significantly reducing the strain on staff and enabling the College to manage its project load more effectively, moving from over 100 simultaneous projects to a more manageable number.



- Location: Yuma, AZ
- Institution Type: 2-Year Public Community College
- Institutional Overview: 1 campus
- Undergraduate Students: 11,000+
- Graduate Students: N/A
- ERP: Colleague by Ellucian
- CampusWorks' Client Since: 2017

"From the first visit on our campus, [CampusWorks] has engendered confidence, excitement, and energy in our workforce and community partners...When you hire Campus Works, you are getting the aggregate of the many thoughtful projects they've helped launch across the country

Daniel Corr, Ed.D. President Arizona Western College



HAPPY CAMPUS

Westmoreland County Community College

CAMPUSWORKS PARTNERSHIP

- ERP Technical Review
- Process Reimagine & Redesign (PRR)
- ERP Needs Assessment
- ERP Evaluation, Selection, & Implementation

CHALLENGES

- Westmoreland County Community College's outdated Colleague ERP system was inefficient and hindered the College's ability to effectively support students through to degree completion.
- The ERP system was improperly configured from the start, which limited its usefulness and created significant inefficiencies across the College's operations.
- CampusWorks was engaged to determine whether to refresh the system or implement a new solution through an ERP Request for Proposal (RFP) process.

GETTING BACK TO HAPPY

- Informed Decision-Making: CampusWorks conducted an ERP technical review and facilitated an in-depth evaluation process, leading to the decision to invest in a new ERP system.
- Streamlining Processes: CampusWorks led PRRs across 10 administrative and student areas, helping the College improve processes even before the new ERP was implemented.
- Supporting Implementation: CampusWorks provided an ERP Project Manager to oversee the implementation, ensuring the project stayed on time, on budget, and within scope, while holding all parties accountable for the successful transformation.
- Enhancing the Student Experience: The College defined an ideal future state for both student and staff experiences, and redesigned key processes to improve service delivery and academic success.

CAMPUS WORKS

WESTMORELAND COUNTY COLLEGE



- Location: Youngwood, PA
- Institution Type: 2-Year Public Community College
- Institutional Overview: 1 Main Campus with Multiple Educational Centers
- Undergraduate Students: 6,000+
- ERP: Colleague by Ellucian
- CampusWorks' Client Since: 2018

"Through thoughtful questions and meaningful conversations, the CampusWorks team helped Westmoreland County Community College revise our processes with the student at the center...[They] created an innovative and safe space in which we can learn how to leverage the technology we already have and prepare for the future."

Sydney Beeler

VP, Enrollment Management Westmoreland County Community College



County College

happy campus McHenry County College

CAMPUSWORKS PARTNERSHIP

- IT Assessment
- IT Leadership and Project Management
- Cybersecurity Support
- Colleague ERP Support

CHALLENGES

- McHenry County College engaged CampusWorks to assess its IT operations, which had become reactionary rather than innovative, causing a misalignment with the College's strategic vision.
- The College faced significant challenges during the pandemic, including underutilization of its Colleague ERP, restrictive cybersecurity practices that hindered workforce development efforts, and difficulty accessing IT support.

GETTING BACK TO HAPPY

- IT Leadership & Maturity Advancement: CampusWorks provided leadership and project management to transform McHenry's IT organization from reactionary to a trusted partner, aligning IT with the College's strategic goals.
- Cybersecurity Advancements: CampusWorks implemented NIST best practices to secure the College's data while enabling staff to access the resources they need.
- ERP Continuity: When two Colleague ERP programmers left unexpectedly, CampusWorks filled the gap, ensuring uninterrupted service during a critical time.



McHen

- Location: Crystal Lake, IL
- Institution Type: 2-Year Public Community College
- Institutional Overview: Single Campus
- Undergraduate Students: 7,000+
- ERP: Colleague by Ellucian
- CampusWorks' Client Since: 2020

"At McHenry County College, we've helped reimagine the role of IT, moving it from a support function to a strategic asset that drives institutional success. By improving cybersecurity, modernizing key processes, and ensuring continuity during challenging times, we've enabled the College to better align its technology infrastructure with its mission. This collaboration has positioned McHenry to deliver stronger, more responsive services to its community."

Liz Murphy CEO CampusWorks

25YEARS



The CampusWorks' Team

The CampusWorks leadership team provides seasoned senior-level experts who will not learn on the job but will be able to hit the ground running, leveraging decades of experience leading and transforming a higher education IT organization. CampusWorks affinity groups routinely meet to discuss higher education IT challenges and complex issues and share knowledge on trends and new transformation opportunities.

Every CampusWorks Colleague Assessment engagement has a sixfold leadership structure to ensure the project focuses on the core deliverables and how the institution can benefit holistically from the proposed and delivered transitions. CampusWorks' model details the following roles:

- Project Lead Along with the Director of Client Success, and Vice President of Client Success, Morton College's Project Lead is the contact for the client and provides direct support to college requests. CampusWorks' Project Lead will provide regular status reports to Morton College, detailing projects, activities, accomplishments, and risks/issues for all CampusWorks activities.
- Vice President of Partnerships Jon Hazelgren is Morton College's liaison to ensure the migration project's goals are met, and the College is fully supported throughout the engagement.
- Vice President, Client Success Dr. Kevin David is responsible for overseeing all aspects of CampusWorks services at Morton College, including ensuring that services align with the desired outcomes, engaging the executive team to support senior leaders for the Colleague SaaS readiness and building broad campus-level engagement for a transformative project.
- Senior Director, Client Success Julie Falconer, PMP will provide strategic guidance and advisory services to college leadership and supervises the entire Morton College's CampusWorks Team responsible for delivering high-quality services.
- Executive Sponsorship CampusWorks Sr. Leadership, including CEO Liz Murphy (former Datatel Colleague executive) and SVP Keith Myers, maintain real-time engagement with the CampusWorks project team and College Senior Leadership to ensure a broad systems thinking focus permeates the whole project to ensure we arrive at the desired end state of a more agile and modern institution.
- Subject Matter Experts CampusWorks will provide senior database administrators/systems administrators, programmers, security professionals, and ERP experts in a dedicated manner; leveraging our flexible staffing model, CampusWorks will bring in specific expertise as unique challenges and opportunities arise.

CampusWorks' proven history of successful engagements represents our commitment to deliver our services responsibly, meet deliverables, and exceed expectations. The entire CampusWorks team stands ready to support Morton College and drive towards an outcome that provides Colleague support and prepares the organization to be nimbler and more efficient.

CampusWorks' Senior Director of Client Success will provide weekly status reports to Morton College or, more frequently, if requested, detailed effort, hours used, hours remaining, and accomplishments for all consultants.

Please see below for the bios of your anticipated CampusWorks leadership team:



Liz Murphy

CEO & Chief Evangelist

EDUCATION

MA, Executive Management, University of Maryland, MD

BA, Communications & Philosophy, University of Scranton, PA

CEO & CHIEF EVANGELIST

Liz is driven by possibility. The possibility of what smart, thoughtful, and dedicated people can do when they appreciate the difference they can make in the world. She has spent 40 years supporting higher education, from advancement professional to Chief Client Officer at a leading ERP vendor and always as an instigator of change. She knows how to leverage technology to improve working conditions, increase service excellence and accessibility, and improve operations. She has a practical approach to leading; her foundation is listening - to clients, students, and teammates. This approach has become the hallmark of CampusWorks.

CAMPUS WORKS

EXPERTISE

- Help institutions establish a culture of teamwork and become more student-centered
- Executive coaching and development
- Advancement prowess
- Strategic Planning/Visioning
- ERP/SIS Services
- Advancement Consulting & Visioning

HISTORY OF SUCCESS

- Transforms client institutions through strategic visioning, process improvements, and culture change.
- Speaks on success strategies, business process optimization, IT investments, budgeting, and change management.
- Supports institutional transformation through executive consulting and strategic planning.
- Known for creating inclusive methodologies that increase implementation success and drive value, increasing the return on investment.
- Experience in product management drives the continued evolution of CampusWorks services to ensure they evolve to meet the increasing demands of higher education.
- 13 years as CampusWorks' CEO and member of the Board of Directors
- 21 years' experience at Datatel (now Ellucian), including roles as employee-owner, senior executive team, and board director
- ▶ 8 years in university and community college fundraising
- ▶ Board of Trustees, University of Scranton
- President and Executive Committee member of the Alliance for Innovation and Transformation in Higher Education (AFIT, formerly CQIN)
- Board member, Quality Matters
- Board member, Community College Business Officers (CCBO)



Technology Vision Alignment



Jon Hazelgren

Vice President, Partnerships

EDUCATION

BA, Communications/Advertising, Brigham Young University

MBA, Information Resource Management, Westminster University

VICE PRESIDENT, PARTNERSHIPS

Jon is a higher education and client account manager expert with decades of experience in consultative professional services.

EXPERTISE

 Contracting, account management, project management, budgeting, professional development, ERP/CRM implementation, staff augmentation, and a variety of professional services for higher education

HISTORY OF SUCCESS

- As Vice President of Partnerships at CampusWorks, Jon brings decades of experience in higher education and consultative services to foster strong client relationships and drive strategic growth. His expertise in client account management and process improvement allows him to deliver tailored solutions that enhance operational efficiency, student success, and technology utilization, ensuring impactful outcomes for every partnership.
- Consultant on Salesforce CRM Higher Education products (Recruitment, Retention, and Advancement). Lead project planning and implementations. Consulted on system integrations with Ellucian Banner, Colleague, Jenzabar, Anthology, Oracle, and Workday ERP/SIS.
- Former Financial Aid and Enrollment Administrator. Oversight and day-to-day management of functions and cross coordination with Admissions, Registration, Bursar and Finance operations.
- Implementation consultant for the Ellucian CampusLogic product. Provided oversight of product implementation, strategy and project management.
- Xerox Education Services' lead consultant on business process optimization. Advised and consulted on back office processes, call center services to create an ideal customer (student) experience by leveraging a range of solutions that matched institutional challenges with automation and process efficiencies.
- At Utah Higher Education, as manager, Jon established and managed a new loan servicing business area, overseeing customer service, loan collection, and staff training on crosssell activities and policy adherence.

25 YEARS

Technology Vision Alignment



Kevin David

VP, Client Success

EDUCATION

Ph.D., Developmental Psychology, University of Oklahoma

MS, Developmental Psychology, University of Oklahoma

BA, Psychology, SUNY Cortland

VICE PRESIDENT, CLIENT SUCCESS

Kevin is a seasoned higher education executive whose experience in the classroom and administrative leadership roles gives him broad insight into institutional operations and a uniquely personal understanding of student needs.

EXPERTISE

 Academic affairs, guided pathways, strategic planning, change management, organizational development, institutional effectiveness.

HISTORY OF SUCCESS

- As CampusWorks' lead consultant for Macomb Community College, Kevin developed a five-year strategic plan focused on increasing enrollment, enhancing institutional effectiveness, and meeting DEI goals. He reimagined the college's council and committee structure and continues to guide the implementation of its strategic objectives.
- At Westmoreland County Community College, Kevin oversees a four-year contract to select and implement a new ERP system, replacing Colleague with Anthology. His work includes Process Reimagine & Redesign efforts, data standards management, and executive advisory services throughout the ERP implementation.
- At Tarleton State University, Kevin led the creation of a 10year strategic plan, "Tarleton Forward," aimed at positioning the institution as a premier comprehensive regional university. He continues to assist with the plan's implementation, including developing an Integrated Planning Council.
- At St. Cloud Technical & Community College, Kevin developed a five-year strategic plan centered on diversity, equity, and inclusion. His work, completed during the COVID-19 pandemic, resulted in a revised mission and vision, four key strategies, and eight shared belief statements to ensure equitable student outcomes.
- At Harford Community College, Kevin facilitated the Future Summit, engaging the community in the strategic planning process and integrating the plan with the College's Achieving the Dream work.
- As Tulsa Community College's provost and associate vice president for institutional effectiveness, Kevin led multiple initiatives, including strategic planning, accreditation, and the implementation of guided pathways. He also created and implemented a strategic enrollment management plan that increased West Campus enrollment by 23% in the first semester

Technology Vision Alignment



Julie Falconer

Senior Director, Client Success

EDUCATION

MEd, Secondary Mathematics, University of St. Francis

MS, Computer Science, DePaul University

BS, Engineering, Michigan State University

PMP-Project Management Professional

National Incident Management System Unified Command

ITIL v3 Foundations, 2010

SENIOR DIRECTOR, CLIENT SUCCESS

Julie is a skilled project management professional who has demonstrated exceptional success in providing technical and managerial leadership to large-scale, complex IT organizations and projects.

EXPERTISE

 IT strategy and leadership, PMO, budgeting, infrastructure design and implementation, ERP migration, and reimplementation

HISTORY OF SUCCESS

- As CampusWorks' senior optimization executive, Julie was part of the assessment and optimization team that helped Minnesota State—a system of 30 colleges and 7 universities with 54 campuses throughout Minnesota—document over 500 current state processes and reimagine them into 365 future state processes designed to improve operations, reduce costs, and position students for success.
- In her role as Program Manager at The Culinary Institute of America, Julie led the Student Services Transformation Project, migrating from COTS and proprietary applications to Colleague ERP. She managed nine integrated projects and reported directly to the President's cabinet, driving executive decision-making and resource management.
- In her role as Senior Optimization Executive at Clark State Community College, Julie assessed their Colleague system, prioritized application modification requests, and developed a plan for updating and maintaining ERP patches.
- In her role as Program Manager at the US Virgin Islands Department of Education, Julie managed subcontractor services, achieving full billing of available funds for the first time in five years, increasing annual billing by \$100K, and recovering over \$1M in lost revenue due to inaccurate billing.
- In her role as Director of Planning and Project Management at Joliet Junior College, Julie led a 3-year ERP reimplementation, developed governance processes, implemented Project Server 2007 for project tracking, and oversaw major infrastructure upgrades, including VoIP deployment, student email migration, and network installations for new and remodeled buildings.

25 YEARS



Eric Watson

Colleague ERP Planning and Support

EDUCATION

BA, Political Science, University of Massachusetts, Amherst

Windows Server Administration, Learning Tree

SQL Server Administration, Learning Tree

SQL Database Design, Hands on Technology Transfer

Unix shell programming, Sun Microsystems

COLLEAGUE SUBJECT MATTER EXPERT

Eric is an accomplished IT professional with expertise in system administration, system analysis, and management.

EXPERTISE

 Ellucian Colleague, AWS, Microsoft IIS, and Tomcat management, Microsoft SQL Server Administration, CROA, Colleague ODS, SSL and certificate management

CAMPUS WORKS

HISTORY OF SUCCESS

- > 25 years of IT experience in higher education
- As a senior Colleague technical resource for CampusWorks, Eric works with clients on Colleague upgrades and migrations, account provisioning, system administration, cloning and training.
- As a senior cloud application administrator at Ellucian, Eric provided ERP application support (Colleague) in AWS on Windows/SQL and Linux/UniData in an ITIL-certified environment to 30 higher-education clients. Eric assisted these clients with planning and implementing installations, upgrades, migrations, and ad hoc system administration tasks. Also, Eric provided scheduled pager support for priority 1 incidents and specialized in application migration from on-premises to AWS.
- As the principal technical consultant at Ellucian, Eric delivered customized client-facing system administration, installation services, and training remotely and on-premises, enabling clients to maximize the potential of their investment with Colleague.
- As an IT consultant for Wellington Management, Eric developed scripted, automatic application deployments to Amazon using AWS formation. Other responsibilities included providing general Unix and Windows system administration support and documenting AWS migration standards, procedures, and processes.

25 YEARS

Technology Vision Alignment



Juan M. Rivera

Senior Technology Executive

EDUCATION

BS, Information Technologies, Bayamon Central University

Ellucian Courses & Certificates:

Unibasic Programming, Rules Processor, Colleague Administration R15+, Web Advisor/DMI Administration, Creating Computed Columns, Curriculum Management/Faculty Information, Communications Management, Student System Overview for Converting Clients, Student System Reporting Techniques, Registration & Academic Records, Human Resources, Payroll, Purchasing, Accounts Payable, General Ledger, Accounts Receivable & Cash Receipts, Fixed Assets.

COLLEAGUE SUBJECT MATTER EXPERT

Juan is an established IT professional with many years of higher education experience in system integrations, programming languages, databases, reporting tools, web applications, and infrastructure knowledge.

EXPERTISE

▶ Colleague, implementations, migrations, Unidata, SQL

HISTORY OF SUCCESS

- Over 30 years in higher education
- As Senior Technology Executive at CampusWorks, Juan assists our clients with specification development, technical architecture documentation, Colleague/Ellucian modules, and Unidata to SQL migrations.
- As IT Director at Albizu University, Juan supervised implementations, worked on office budgets with project plans, and wrote several process documents for the IT departments along with the creation of other departmental process manuals.
- As Chief Information Officer of the American University of Puerto Rico, Juan maintained, installed, converted & deployed various systems, including Colleague from Ellucian, RDP terminal Services, Web Services, including WebAdvisor. Additionally, Juan managed the migration of the Colleague system form different Unix systems, migrated Colleague from Unidata to SQL, installed patches, and managed vendor and contract negotiations.
- As a Colleague/Unidata Consultant, Juan created programs, reports, and Data entry screens in Envision basic and Uniquery, using Colleague Studio. Juan also trained clients in Colleague modules and tools, including Envision Basic, Colleague studio, Uniquery, Unibasic, Degree Audit, Communications Management, Faculty Information, Human Resources and Payroll, Purchasing and Accounts Payable, Accounts Receivable, Academic Records, Registration, Curriculum Management, Admissions and converting Colleague from R13 to R16.







Joseph Pupo

Colleague Programmer

EDUCATION

Bachelor of Science in Computer Science, Philadelphia University

COLLEAGUE SUBJECT MATTER EXPERT

Joseph is a proven IT leader with project management, Colleague ERP, Integration, and programming/reporting experience. Joe enjoys working with functional groups and has in-depth knowledge of a variety of IT applications.

EXPERTISE

Information Resources, including Networking, Server Administration, Security, Computing Support/Technical Services, Enterprise Applications (Colleague/PowerCampus), Colleague Programming, Application/Web Development, Report Writing, Analytics, Project Management, Strategic Planning and Staff Management.

HISTORY OF SUCCESS

- ▶ 26+ years of experience in IT Higher Education
- As a Colleague resource at Joliet Junior College Joe has led data cleanup efforts for a Unidata to SaaS migration. Joe has worked on de-customization and converting subroutines, so they are SaaS compliant. Joe has also worked with departmental areas to help create efficiencies in manual processes by adding automation via Colleague subroutines and scripts.
- As a Colleague Programmer for Jackson College, Joe has built integrations using RestAPI and Powershell, as well as customization and creation of Colleague screens and subroutines. Joe has also implemented Ethos/ILP. Joe has helped with SQL administration and ad-hoc reporting.
- For Saint Lawerence University, Joe has assisted with customizing subroutines for HR and developing their CROA Reporting environment.
- As a Colleague Programmer, Joe has assisted the College of Southern Maryland, Jackson College, Juniata College, and Wittenberg University with Colleague applications by customizing and streamlining manual processes.
- As a Consultant for Arcadia University, he developed SSIS Packages and Python Scripts to Integrate data between SQL and 3rd party applications.
- As an Associate Vice President for Gwynedd Mercy University, Joe provided top-level hands-on support in all areas of Information Resources including networking, desktop services, enterprise applications and web development.

25 YEARS



Presidential Advisory Services

CampusWorks is committed to providing the highest quality talent, service, and outcomes. Every client benefit from the involvement of a CampusWorks' **Presidential Advisory Services** member - an invaluable service that is provided at no additional cost. These executive advisors are former college and university presidents and trustees, and they are available at any time to discuss confidential, critical, or challenging issues that are impacting Morton College. Our Presidential Advisory Service members understand CEO and board responsibilities—including management, budget, and governance—and they serve as an independent voice for our clients.



Christine Sobeck, Ed. D

Presidential Advisory Services Member

EXPERIENCE

- President Emeritus, Waubonsee
 Community College, 2023 Present
- President, Waubonsee Community College, 2001 – 2023
- Various Leadership Roles (Provost, Executive VP for Educational Affairs, Assistant VP for Instruction, Assistant VP for Student Development, Dean of Student Development), Waubonsee Community College, 1989 – 2001
- Adjunct Faculty Member, Trinity College, 1985 – 1989

HIGHER EDUCATION VISIONARY LEADER

Dr. Christine J. Sobek's 43-year career in higher education has been marked by exemplary leadership overseeing diverse academic operations. She has held various administrative roles in the community college setting, and as such, Dr. Sobek has mastered the intricacies of higher education administration. Most recently Dr. Sobek served as the president of Waubonsee Community College for 22 years and was named the president emeritus in January of 2023. Dr. Sobek's contributions reach beyond the classroom into the community. She sits on the board of directors for the Conservation Foundation, Rush-Copley Medical Center, the Aurora Economic Development Corp., the Geneva History Center and the Greater Aurora Chamber of Commerce. She has contributed dozens of articles about education to local newspapers.

HISTORY OF SUCCESS

- President Emeritus, Waubonsee Community College Provided strategic leadership for over two decades, transforming the college's operations and enhancing student success. Continued to serve as President Emeritus, offering guidance and support since 2023.
- President, Waubonsee Community College Led the institution from 2001 to 2023, overseeing growth in enrollment, academic programs, and community partnerships. Implemented strategic initiatives that significantly enhanced the college's reputation and impact in the region.
- Various Leadership Roles, Waubonsee Community College Held multiple senior roles, including Provost and Executive Vice President for Educational Affairs (1989–2001), focusing on academic excellence, student success, and institutional development. Streamlined administrative processes and improved educational outcomes across departments.
- Adjunct Faculty Member, Trinity College Taught as an adjunct faculty member from 1985 to 1989, contributing to the academic development of students and strengthening the institution's educational offerings.
- Executive Assistant to the President and Director of Personnel, College of Lake County – Managed key administrative functions from 1978 to 1989, including personnel management,



- Various Leadership Roles (Executive Assistant to the President, Director of Personnel, Affirmative Action Officer, Director of Placement), College of Lake County, 1978 – 1989
- Assistant Director of Student Affairs, Lyman Briggs Residential College, Michigan State University, 1977 – 1978

governance, and operations. Played a vital role in enhancing organizational efficiency and supporting institutional goals.

CAMPUS WORKS

Assistant Director of Student Affairs, Lyman Briggs Residential College, Michigan State University – Provided leadership in student affairs, focusing on student engagement and support at Michigan State University (1977–1978), contributing to student development initiatives and community building.



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Our goal is to offer nothing less than transformative solutions that impact campus ecosystems. That may mean being a catalyst, a mentor, an instigator, a fixer. If that sounds familiar, it should because from time immemorial, that's what college and university faculty and staff are to their students. We get it, and we're here to help.

So, let's talk. And then, let's get it done.



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MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION:

For the board to approve Legat Architects for the lab renovations.

RATIONALE: To proceed with grant funded lab renovations.

COST ANALYSIS: \$56,000.00

ATTACHMENT: See attached proposal

LEGATARCHITECTS DESIGN | PERFORMANCE | SUSTAINABILITY

VIA Email

January 17, 2025 Updated 2/24/2025 Keith McLaughlin President Morton College 3801 S Central Ave, Cicero, IL 60804

RE Morton College – Microbiology Lab Renovation 344C Architect's Project Number: BD25-0032 Proposal to Provide Professional Architectural Services

Dear Joseph:

Thank you again for giving Legat Architects the opportunity to provide Architectural Services for Morton College. Pursuant to your request, Legat Architects ("Architect") is pleased to submit this proposal to provide professional architectural services to Morton College ("Client"). The purpose of this letter is to summarize the professional services to be provided and the related fees.

1.0 Project Parameters

1.1.1 Project Objective: To renovate Microbiology Lab 344C

1.2 Locations:

1.2.1 Morton College Cicero, IL - building C.

1.3 Project Activities

- 1.3.1 Provide a visual assessment of the existing conditions in work areas identified; and
- 1.3.2 Meet with faculty and staff to redesign the teaching spaces; and
- 1.3.3 Provide an estimate of probable cost; and
- 1.3.4 Complete drawings and specifications suitable for bidding; and
- 1.3.5 Assist in project bidding and the selection of the most qualified bidder; and
- 1.3.6 Perform construction observation.
- 1.4 Physical Parameters
 - 1.4.1 Microbiology Lab 344C. Approximately 1,500 SF Lab. Renovation scope expected to be similar to 2024 Anatomy Lab renovation which included new lab tables, instructors table, sinks, outlets, data, AV conduit,
 - 1.4.2 The following is not expected to be included: Lighting replacement, lounge furniture

1.5 <u>Budget Parameters:</u>

1.5.1 The college has identified a \$200,000 grant for the Microbiology Lab C341. Supplementing the grant with local dollars, the total budget may be \$400,000-\$450,000 for the project. Final cost to be determined.

1.5.2 Preliminary budget breakdown per Biology Lab (C341 shown):

- 1.5.2.1 Construction \$320,500
- 1.5.2.2 Design/Construction Contingency \$ 30,000
- 1.5.2.3 A/E Compensation
- \$ -59,500 - \$56,000 \$ 20,000
- 1.5.2.4
 FFE and AV systems
 \$ 20,000

 1.5.2.5
 Total project budget
 \$430,000
 \$426,500

1.6 <u>Schedule Parameters:</u>

1.6.1 The overall schedule will be determined during the design process with input from faculty and administrators.

1.6.2 Preliminary Proposed Schedule (To Be Refined):

- 1.6.2.1 Written authorization to proceed February 28, 2025 1.6.2.2 Design Phase (Estimated 4 weeks) -March 1-31, 2025 April 1-31, 2025 1.6.2.3 Approval of Design/Estimate TBD 1.6.2.4 Construction/Bid Documents 9 Weeks 1.6.2.5 Owner Review/QAQC Check-set 2 Weeks 1.6.2.6 Completion/Issuance bid documents June 15, 2025 July 15, 2025 1.6.2.7 Estimated Bidding/Award Period 2-3 Months 1.6.2.8 Morton College Award Sept _Aug. Board Mtg 1.6.2.9 Construction Shopdrawings/Fabrication 8-12 weeks 1.6.2.10 Construction Demolition/Construction 8-16 weeks (Est) 1.6.2.11 **Demolition/Construction Completion** Oct- January 2026 Oct-February, 2026
- 1.7 <u>Project Delivery Method:</u> It is the Architect's understanding that the Client intends to use a design-bid-build delivery method and award a construction contract(s) to a general contractor.

2.0 Architect's Scope of Services

- 2.1 <u>Project Inception Phase (Kick-Off Meeting 1)</u>
 - 2.1.1 The Architect will meet with faculty and administrators to brain-storm the program and teaching pedagogies to align Lab goals with design

Keith McLaughlin Proposal to Provide Professional Architectural Services Morton College – Microbiology Lab Renovation 344C

January 17, 2025, Page 3 of 7

Updated 2/24/2025

outcomes. This phase will allow designs to be developed under the next phase.

- 2.2 <u>Project Formulation Phase (Design Development):</u>
 - 2.2.1 The Architect will develop two or three Lab layouts for review with faculty to determine which layout meets their needs. (Mtg 2)
 - 2.2.2 The Architect will provide a visual assessment of the existing conditions affected by the scope of work line items; and
 - 2.2.3 The Architect will develop the plan with furniture, casework and equipment and develop an initial cost estimate; and
 - 2.2.4 The Architect will meet with Faculty and administrators to present the final lab layout, discuss the cost estimate, and confirm the direction of the design (mtg 3); and
 - 2.2.5 The Architect will provide an updated estimate of probable cost; and
 - 2.2.6 The Architect will attend a reasonable number of meetings as required to complete this phase and receive approval of the scope of work from the Administration including authorization to prepare and issue drawings and specifications suitable for bidding.
- 2.3 <u>Construction Documents Phase:</u>
 - 2.3.1 The Architect will complete drawings and specifications suitable for bidding; and
 - 2.3.2 The Architect will facilitate the review of drawings and specifications with the Client (mtg 4) at significant milestones as determined by the Client and Architect to review the scope materials; and
 - 2.3.3 The Architect will incorporate FFE/AV provided by Client.
- 2.4 <u>Bidding & Negotiations Phase:</u>
 - 2.4.1 The Architect will assist the Client in bidding the project and in the selection of the most qualified bidder; and
 - 2.4.2 Manage the bidding process including the pre-bid meeting, bid opening and provide a letter of recommendation; and
 - 2.4.3 The Architect will attend a reasonable number of meetings as required to complete this phase and assist the client with the approval of the construction contract.
- 2.5 <u>Construction Phase:</u>
 - 2.5.1 The Architect will assist in administering the Contract for Construction; and
 - 2.5.2 The Architect will attend Pre-Construction Meetings, Mobilization Meetings, (Bi-weekly) Owner-Architect-General Contractor meetings while construction operations are in progress, and Closeout Coordination Meetings. Meetings will be videoconferences; and

Keith McLaughlin Proposal to Provide Professional Architectural Services Morton College – Microbiology Lab Renovation 344C

January 17, 2025, Page 4 of 7

Updated 2/24/2025

- 2.5.3 The Architect will perform limited job-site observations while construction operations are in progress. We have included 4 two Architectural site visits and 1 MEP/T site visits as part of basic services; and
- 2.5.4 The Architect may perform additional observations at instances of critical construction activity; and
- 2.5.5 The Architect will provide a punchlist and MEP/T engineer will provide a punchlist; and
- 2.5.6 The Architect will assist the Client with facilitating project closeout.

3.0 Deliverables

3.1 Construction Documents will consist of drawings and specifications setting forth in detail the quality levels of materials and systems and other requirements for the construction of the Work.

4.0 Project Schedule

- 4.1 The schedule for design and construction phase by the Client in conjunction with the Architect. Refer to article 1.6 for a preliminary schedule.
- 4.2 Once established, the project schedule is subject to decisions made in timely manner pertaining to the documents submitted by the Architect for review in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

5.0 Compensation

5.1 The Client will compensate the Architect for the basic services outlined in AIA Document B101 on a Lump Sum basis of \$57,500 based upon the total project budget of \$400,000-\$450,000. \$55,000

$10 e^{-1} \\ 00 00 01 01 00 00 00 00$	+,	
Subtotal Compensation	\$57,500 -	55,000
Printing/Reimbursables allowance	<u>\$ 2,000</u>	\$1,000
Total Agreement	\$59,500	\$56,000

- 5.1.1 The compensation above includes MEP/T services for work identified. Data connections for AV systems designed/provided by client are included.
- 5.1.2 When approved in advance by the college, Additional site visits (beyond basic services) for MEP will be billed hourly or at \$850 per visit. Additional Architectural site construction observation visits (beyond basic services) visits will be billed as hourly or as \$1,100 per visit.

Keith McLaughlin Proposal to Provide Professional Architectural Services Morton College – Microbiology Lab Renovation 344C

January 17, 2025, Page 5 of 7 Updated 2/24/2025

- 5.1.3 If the biology labs are phased, designed separately and construction period is phased, the above compensation will be adjusted to align with the desired phasing and scope.
 - 5.1.4 Structural engineering in not anticipated or included in the compensation.
 - 5.1.5 The design, selection or procurement of loose furniture is not included in scope.
- 5.2 When stipulated and approved by the Client, the Client will compensate the Architect on a Time and Material basis using the Schedule of Billable Rates attached as "Exhibit A".
- 5.3 Reimbursable Expenses will be in addition to the Architect's compensation and shall be invoiced using the multipliers indicated below times the expenses incurred by Legat Architects. Allowances for reproduction are not included in the lumpsum above and shall be billed as invoices received from printing/postage/additional work when authorized.
 - 5.3.1 Reproduction costs for drawings, specifications, addenda, reports, etc. required to be submitted at the end of each contractual phase and for bidding purposes shall be invoiced at 1.05 times.
 - 5.3.2 Postage and delivery charges for bid documents and materials requested by the Client or required by authorities having jurisdiction shall be invoiced at 1.05 times.
 - 5.3.3 Necessary consultants, including Structural or MEP testing services, as approved by the Client will be invoiced at 1.25 times.
 - 5.3.4 Specialty consultants to provide boundary and topographic surveys and construction materials testing will be invoiced at 1.05 times.
 - 5.3.5 Other specialty consultants as approved by the Client will be invoiced at 1.25 times.

6.0 Client's Responsibilities

- 6.1 The Client will provide access to the Project Locations and facilities and to all original construction drawings, as-built documents, etc. that document the existing conditions.
- 6.2 The Client will provide floor plans for each Project Location in a digital format compatible with either Autodesk AutoCAD software or Autodesk Revit software.
- 6.3 The Client will designate a representative authorized to act on the Client's behalf with respect to the projects. The authorized representative will render decisions in a timely manner pertaining to documents submitted by the Architect in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

Keith McLaughlin Proposal to Provide Professional Architectural Services Morton College – Microbiology Lab Renovation 344C January 17, 2025, Page 6 of 7

January 17, 2025, Page 6 (Updated 2/24/2025

- 6.4 The Client will provide audiovisual design, procurement, and installation. Owner shall provide data and power requirements for the AV systems and other equipment at the start of the construction document phase for incorporation by the MEP engineer.
- 6.5 The Client will provide a letter, test or other documents indicating the spaces are free of hazardous materials.
- 6.6 The existing mechanical system may need to be tested for air flow prior to the design or renovation of the space. The Client may provide the testing prior to producing bid documents for incorporation or the testing can be part of the contractor scope during construction.
- 6.7 The Client will provide attorney reviewed and edited general conditions for the construction contract and insurance requirements.
- 6.8 The Client will provide BEP goals, review bid forms, and provide edits to bid forms and support documents for bidding. Not, the state has developed new requirements for bidding relating to meeting BEP goals. The client will provide direction how these will be prepared received and evaluated.

7.0 Miscellaneous Provisions

- 7.1 Unless otherwise provided in this Agreement, Legat Architects and Legat Architects' consultants will have no responsibility for the discovery, presence, handling, removal or disposal of or exposure of persons to hazardous materials in any form at the Project site, including but not limited to asbestos, asbestos products, polychlorinated biphenyl (PCB) or other toxic substances.
- 7.2 Estimates of Probable Cost will be completed by referencing several sources, including active construction projects involving Legat Architects, R.S. Means Construction Cost Data, and historical construction information.
- 7.3 Legat Architects reserves the right to renegotiate the lump sum amount should the Scope of Work or Budget as currently defined be reasonably altered.
- 7.4 Understanding the project may be expedited at times, the Client may be required to expedite reviews, decisions, faculty meetings, and board approvals to achieve milestones. Expediting the project faster than a traditional renovation project may cause coordination issues and shorten quality reviews of the bid documents. The Architect's liabilities for the project shall be limited to the compensation paid to the Architect. The Architect

Keith McLaughlin Proposal to Provide Professional Architectural Services Morton College – Microbiology Lab Renovation 344C

-January 17, 2025, Page 7 of 7

Updated 2/24/2025

does not assume any liability for decisions, construction bids, or additional construction costs/change orders due to the project being expedited.

This proposal is based upon the terms and conditions of the AIA Document B101, Standard Form of Agreement Between Owner and Architect, 2017 edition. Please execute the attached amendment #002 to authorize approval of this scope.

Please note that Legat Architects will not begin work until written authorization to proceed is received.

If you have any questions regarding this proposal, please contact me at your earliest convenience.

Thank you.

Sincerely,

Michael Lundeen, AIA, LEEDap Principal

Legat Architects, Inc. 549 W. Randolph Street Chicago, IL 60661

ML/ML

ATTACHMENTS	Exhibit A - Schedule of Billable Rates Exhibit B – Amendment #002
EC	Robin Randall, Legat Architects Zach Wiese, Legat Architects Proposal File – Morton College
FILENAME	101_PRO_Proposal-Arch_Serv_Morton_Biology_Lab_20250117

LEGAT ARCHITECTS

Design with a Difference

Schedule of Billable Rates

Exhibit "A"

ORGANIZATION	Morton College
PROJECT TITLE	Morton – Microbiology Mab 344C
DATE	January 17, 2025

BILLING RATES:

For the current calendar year, time spent by our staff members will be billed at the following hourly rates:

CLASSIFICATION	HOURLY RATE
Principal	\$ 275.00
Project Manager	\$ 260.00
Project Associate/Architect	\$ 200.00
Associate	\$ 160.00
Graphic Designer	\$ 140.00
Student / Clerical	\$ 105.00

CONSULTANTS

Professional services for consultants and their expenses will be billed per contract terms the actual cost to the firm. These consultants may include, but not be limited to, the following: mechanical, electrical, plumbing, structural and civil engineers, kitchen, landscaping, acoustical, lighting, elevator, traffic, life safety, cost estimating, along with any other consultants that may be required.

REIMBURSABLE EXPENSES

Reimbursable expenses are those out-of-pocket expenses incurred by our firm in the course of providing professional services to our clients and will be billed at 1.1 times the actual cost to cover administrative expenses. These expenses may include, but not be limited to, the following: transportation, lodging and meals while traveling, postage and delivery charges, reproduction costs for drawings, specifications, addenda, reports, etc. and photography and rendering costs

NOTE

These rates are subject to change annually on December 31.

AIA Document G802° – 2017

Amendment to the Professional Services Agreement

PROJECT: (name and address) Morton College - Bldg B RTU	AGREEMENT INFORMATION: Date: B101-2017 Standard Form of	AMENDMENT INFORMATION: Amendment Number: 002
Replacement #9 & #12 3801 S Central Ave, Cicero, IL 60804	Agreement Between Owner and Architect, as modified (Agreement	
	Dated January 24, 2024)	
		Date: January 17, 2025
		Updated 2/24/2025
OWNER: (name and address)	ARCHITECT: (name and address)	-
Morton College	Legat Architects, Inc.	
3801 S. Central Ave.	549 W. Randolph St. Suite 602	
Cicero, IL 60804	Chicago, IL 60661	
	ge Biology Renovation shall be amendo owing scope of work: Morton College -	ed as per the attached Proposal letter (dated Bldg. C Microbiology Lab 344C.

Compensation Adjustment:

The Architect's compensation shall be adjusted as per the attached Proposal (dated January 17, 2025).

Updated 2/24/2025

EXHIBIT B

Subtotal Lumpsum Compensa	ation \$57,500.	\$55,000
Printing / Reimbursables Allow	wance \$ 2,000.	<u>\$ 1,000</u>
Total Agreement	\$59,500.	\$56,000

Schedule Adjustment:

The Architect anticipates completing documents as per the attached Proposal (dated January 17, 2025).

Updated 2/24/2025

1

Attachments: Legat Architects Proposal dated January 17, 2025 plus Exhibits - 9 pages Updated 2/24/2025

SIGNATURES:

Legat Architects, Inc. ARCHITECT (Firm name) Morton College
OWNER (Firm name)

SIGNATURE Michael Lundeen Principal | Secretary PRINTED NAME AND TITLE -1/17/2025 Updated 2/24/2025

DATE

SIGNATURE

PRINTED NAME AND TITLE

DATE

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User Notes:
(3B9ADA51)

AMENDMENT III TO SERVICE AGREEMENT

This Amendment (the "*Amendment III*"), effective as of April 1, 2025 is made by and between Morton College (hereinafter referred to as "*the College*"), with its principal place of business at 3801 S Central Avenue, Cicero, IL 60804 and Cornerstone Government Affairs, Inc. (hereinafter referred to as "*Cornerstone*"), a sub-chapter S corporation duly organized under the laws of the District of Columbia, with its principal place of business at 800 Maine Avenue, SW, 7th Floor, Washington, D.C. 20024.

WHEREAS, the College and Cornerstone are Parties to Service Agreement with an effective date of April 1, 2022 (the "*Agreement*"), an Amendment with an effective date of April 1, 2023 (the "*Amendment* //"), an Amendment with an effective date of April 1, 2024 (the "*Amendment II*"); and

WHEREAS, the Parties desire to amend the Agreement as set forth herein;

NOW, THEREFORE, the Parties hereby agree as follows:

- The term of the Agreement shall be extended for twelve (12) months, commencing on April 1, 2025 through March 31, 2026 (the "*Term*").
- 2. Payment for the additional twelve (12) months shall be made to Cornerstone in twelve (12) payments of fourteen thousand dollars (\$14,000.00) through the Term of the Agreement (the "*Fee*").
- 3. Except as amended herein, all other terms and conditions of the Agreement remain in full force and effect.

The Parties hereby accept and agree to the terms and conditions of this Amendment III.

IN WITNESS WHEREOF, the Parties hereby execute this Amendment III and acknowledge that they are authorized to execute same.

Morton College

Cornerstone Government Affairs, Inc.

ale By: _(

Name: Campbell Kaufman

Title:			

Name: _____

By:

Title: President

Date:_____

Date: <u>3/3/2025</u>

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION: THE BOARD APPROVES THE INCREASE TO \$150,000 PURCHASE FUNDS FOR LICENSES AND EQUIPMENT FROM NOBLETECH FOR THE REMINDER OF FISCAL YEAR 2025 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 \$150,000 PURCHASE FUNDS FOR LICENSES AND EQUIPMENT FROM PARAGONMICRO FOR THE REMINDER OF FISCAL YEAR 2025 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

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 THE RENEWAL OF THE CLINICAL AFFILATION AGREEMENT WITH <u>RML SPECIALTY HOSPITAL</u> FOR NURSING 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

ATTACHMENT: (MAKE SURE TO ATTACH THE SIGNED AGREEMENT AND RESOLUTION; THE RESOLUTION WILL COME FROM MR. WONG)

A RESOLUTION APPROVING AND ADOPTING A NURSING AFFILIATION AGREEMENT BETWEEN MORTON COLLEGE AND RML SPECIALTY HOSPITAL.

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 ("Act"), as supplemented and amended; and

WHEREAS, the educational program at Morton for Career Ladder Nursing ("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, RML Specialty Hospital ("RML") is a healthcare facility able to provide students a clinical setting to satisfy the clinical component of the Program; and

WHEREAS, Morton desires to enter into an affiliation agreement with RML, to allow Morton students a clinical setting to satisfy the clinical component of the Program. Said agreement is attached hereto as <u>Exhibit A</u> and is hereinafter referred to as the "Agreement"; and

WHEREAS, RML desires to enter into the Agreement with Morton to provide Morton students with a clinical setting so that 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, with RML.

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 RML, 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.

[INTENTIONALLY BLANK]

Passed by a vote of _____ ayes and _____ nays at a Regular Meeting of the Board of Trustees held this 26th day of March 2025.

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 Nursing (Revised) February 2022

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 RML Specialty Hospital

THIS AFFILIATION AGREEMENT (the "Agreement") is entered into this 18^{th} day of, <u>November</u>, 2024 by, and between <u>**RML Specialty**</u> ("the Facility") and <u>**Morton College**</u> ("the **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 (<u>Exhibit A</u>) that may be available for the purpose of providing practical learning and clinical experiences (<u>Exhibit B</u> for a list of programs and <u>Exhibit C</u> for program-specific requirements) in connection with students of the School; and

WHEREAS, the Facility is a duly licensed and accredited medical facility established under the laws of the State of Illinois; 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 program(s) 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.

(i) State Colleges and Universities

If the School is a state college or university, the School shall require students participating in the practicum to maintain and, the School shall provide proof to the Facility, of a personal student 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 program at the Facility.

(a) 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.

(b) Where Worker's Compensation or other obligation for payment of benefits may arise, this Agreement shall neither enlarge nor diminish such obligation.

(c) Provided further, in the event required insurance coverage is not provided or is canceled, the Facility may terminate the placement of the student.

(ii) Other Colleges and Universities

Unless otherwise specified in **Exhibit C**, the School shall require students participating in the practicum to maintain, and the School shall provide proof to the Facility of, a personal student 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; and general liability coverage of at least One Million Dollars (\$1,000,000) per occurrence or claim and Two Million Dollars (\$2,000,000) in the aggregate covering the acts of such student while participating in the program. Such insurance coverage must be placed with an insurance carrier acceptable to the facility. Certificates of insurance evidencing coverage as specified above must be produced prior to student participation in the program. The School shall require students participating in the program to maintain comprehensive health insurance. In the event required insurance coverage is not provided or is canceled, the Facility may terminate the placement of the student.

3. **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.

4. Evidence of student certifications, vaccinations, etc. Where applicable, the School shall provide evidence that student has met all requirements of CPR certification, hepatitis B and influenza vaccinations, and OSHA compliance for prevention of transmission of blood borne pathogens and TB.

5. Criminal background check and drug screen compliance. Where applicable, a criminal background check and drug screen, as specified in <u>Exhibit C</u>, 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 policy.

6. **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 functioning 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 JCAHO and/or other relevant accrediting or regulatory bodies.

B. FACILITY RESPONSIBILITIES:

1. **Provision of facilities for supervised clinical experiences.** Subject to the provisions of Section C 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.

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 or 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 by the parties, abide by the conditions and requirements as 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 Facility during the term of this Agreement may periodically be affected by a variety of factors. In such event, Facility may reduce the number of students eligible to participate in the clinical education 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 the 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 a clinical education program. The School shall notify the Facility of such removal in writing.

(b) The Facility may immediately remove any student participating in a clinical education 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 three (3) years, to commence on 04/01/2025 and terminate on 03/31/2028 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 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 herein set forth.

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. **Indemnification.** Each Party will indemnify and hold the other harmless from and against all claims, demands, costs, expenses, liabilities and losses, including reasonable attorneys' 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, students 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 expiration, cancellation or termination of this Agreement.
- 3. Additional insurance coverage. Any additional applicable insurance coverage requirements shall be set out by the parties in Exhibit C to this agreement.
- 4. **Qualifications of School faculty.** The School represents and warrants that relevant faculty members are appropriately certified and/or licensed. The School will provide the Facility with copies of evidence of certifications or licensures.

- 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 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, 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.
- 10. **Employment status.** No assigned student or School faculty member under this Agreement shall in any way be considered an employee or agent of the Facility nor shall any such student or faculty member 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: RML Specialty Hospital 5601 County Line Road Hinsdale, IL 60521

If to the School:

Keith McLaughlin, President Morton College 3801 S. Central Avenue Attention: Keith McLaughlin Phone: (708) 656-8000

With a Copy to:

The School Legal Counsel at: DelGaldo Law Group, LLC 1441 S. Harlem Ave. Berwyn, IL 60402 (708) 222-7000

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.

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Title: Director OD and Education

Date: 02/21/2025

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.

For and on behalf of:

RML Specialty Hospital

Latoya Johnson

Director OB and Education

- 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.
- 17. 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.
- 18. 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 in 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

MORTON COLLEGE

President

Title:

Date:

EXHIBIT A

Location Of Facility Sites

RML Specialty Hospital 5601 S. County Line Road Hinsdale, IL 60521

EXHIBIT B

List of Programs

Nursing

Morton College 3801 S. Central Avenue Cicero, IL 60804

EXHIBIT C

PROGRAM SPECIFIC REQUIREMENTS

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

Facility: <u>RML Specialty Hospital</u> School: <u>Morton College</u>

Program: <u>Nursing</u>

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	X	
vaccination with proof of titer.		
2. Verification that student/s have met the requirements for the Rubella, Rubeola and Mumps vaccination with proof of titer.	Х	
3. Verification that student/s have met the requirements for the Varicella (Chicken pox) vaccination with proof of titer.	X	
4. Verification that student/s have met the requirements for Tetanus, Diphtheria, and Pertussis (Tdap) vaccination with proof of titer.	X	
5. Verification that the student/s have an annual TB screening with a QuantiFERON test.	X	
6. Verification that the student/s have a flu shot for the current flu season.	X	
7. Verification that students have an annual Physical Examination		
8. Verification that the student/s have a COVID-19 Vaccination with proof		• •
of vaccination		Х
Other: or proof of weekly testing, which is responsibility of the student.		
9. OSHA compliance for prevention of transmission of bloodborne		
pathogens and TB		
10. Current American Heart Association Healthcare Provider CPR card		
11. Proof of student professional and general liability (paragraph A.2)		
12. Proof of comprehensive health insurance (paragraph A.2)		
13. Additional insurance coverage		
If yes, type of insurance and coverage required:		
14. Evidence of relevant faculties' certifications or licensures (paragraph E.2)		
15. Other:		

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

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

EXHIBIT D

Confidentiality of Protected Health Information

1. <u>Definitions</u>

The following definitions apply to this Exhibit to the Agreement.

a. <u>Business Associate</u>. "Business Associate" shall mean ("The School").

b. Facility. "Facility" shall mean

c. <u>Individual</u>. "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. <u>Privacy Rule</u>. "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. <u>Protected Health Information</u>. 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. <u>Required By Law</u>. "Required By Law" shall have the same meaning as the term "required by law" in 45 CFR §164.501.

g. <u>Secretary</u>. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his designee.

h. <u>Capital Terms</u>. All other capital terms referenced herein shall bear the meaning ascribed thereto in the Agreement.

2. Obligations of Business Associate

a. Business Associate agrees to not use or disclose PHI other than as permitted or required by the Agreement or as Required By Law.

b. Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the PHI other than as provided for by the Agreement.

c. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of the requirements of the Agreement.

d. 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. Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides PHI received from, or created or received by Business Associate on behalf of the Facility, agrees to the same restrictions and conditions that apply through this Agreement to Business Associate with respect to such information.

f. If Business Associate obtains PHI in a Designated Record Set, 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 Business Associate obtains PHI in a Designated Record Set, 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. 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 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. 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. 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, Business Associate may use or disclose PHI to perform functions related to the clinical portion of the 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. <u>Obligations of the Facility and Provisions for the Facility to Inform Business Associate of</u> <u>Privacy Practices and Restrictions if Relevant to Business Arrangement</u>

a. The Facility shall notify Business Associate of any limitation(s) in its notice of privacy practices of Facility in accordance with 45 CFR §164.520, to the extent that such limitation may affect Business Associate's use or disclosure of PHI.

b. The Facility shall notify 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 Business Associate's use or disclosure of PHI.

c. The Facility shall notify 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 Business Associate's use or disclosure of PHI.

5. <u>Permissible Requests by the Facility.</u> The Facility shall not request 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. <u>Term and Termination</u>

a. <u>Term.</u> The obligations of this Attachment shall be effective upon the same date as the Effective date of the Agreement and shall continue until all PHI provided by Facility to Business Associate, or created or received by Business Associate on behalf of the Facility, is destroyed or returned to 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. <u>Termination for Cause.</u> Upon the Facility's knowledge of a material breach of this Attachment by Business Associate, the Facility shall either:

(i) Provide an opportunity for Business Associate to cure the breach or end the violation and terminate the Agreement if Business Associate does not cure the breach or end the violation within the time specified by and to the satisfaction of the Facility;

(ii) Immediately terminate the Agreement if 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, Business Associate shall return or destroy all PHI received from the Facility, or created or received by Business Associate on behalf of the Facility. If Business Associate destroys all or some of the PHI, 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 Business Associate

d. In the event that Business Associate determines that returning or destroying the PHI is infeasible, Business Associate shall provide to the Facility notification of the conditions that make return or destruction infeasible. Upon mutual agreement between Business Associate and the Facility, that return or destruction of PHI is infeasible, 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 Business Associate maintains such PHI.

7. <u>Interpretation</u>. 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 WEIL FOOT & ANKLE MANAGEMENT, LLC dba BALANCE HEALTH

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 AN AFFILIATION AGREEMENT BETWEEN MORTON COMMUNITY COLLEGE DISTRICT NO. 527 AND WEIL FOOT & ANKLE MANAGEMENT, LLC dba BALANCE HEALTH

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, Weil Foot & Ankle Management, LLC dba Balance Health ("Balance Health") may be a unit of local government and a public agency of the State of Illinois; and

WHEREAS, the educational program at Morton for Physical Therapist Assistants ("Program") has a clinical component; and

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

WHEREAS, Balance Health is an Illinois corporation that operates facilities in the Chicagoland area that are suitable for providing students a clinical setting to satisfy the clinical

component of the Program; and

WHEREAS, Morton desires to enter into the affiliation agreement with Balance Health to provide Morton students a clinical setting to satisfy the clinical component of the Program (and said Agreement is attached hereto as <u>Exhibit A</u> and is hereinafter referred to as the "Agreement"); and

WHEREAS, Balance Health 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 <u>Exhibit A</u> to allow its students to do required clinical work with Balance Health.

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 Balance Health, 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 March 26, 2025.

Passed by a vote of _____ ayes and ____ nays at a Regular Meeting of the Board of Trustees held this 26th day of March 2025.

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 WEIL FOOT & ANKLE MANAGEMENT, LLC dba BALANCE HEALTH

THIS AFFILIATION AGREEMENT (the "Agreement") is entered into this 1st day of April 2025, by and between Weil Foot & Ankle Management, LLC dba Balance Health ("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 (<u>Exhibit A</u>) that may be available for the purpose of providing practical learning and clinical experiences ("Clinical Program") (<u>see Exhibit B for a list of programs and Exhibit C for program-specific requirements</u>) 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. <u>Student professional liability insurance</u>. 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. <u>General Liability</u>. 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. <u>Student Health Insurance</u>. The School shall require students participating in the Clinical Program to maintain comprehensive health insurance.
- 5. <u>Designation of liaison to Facility; communications relating to clinical</u> <u>placements.</u> 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. <u>Evidence of student certifications, vaccinations, etc.</u> 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. <u>Criminal background check and drug screen compliance.</u> Where applicable, a criminal background check and drug screen, as specified in <u>Exhibit C</u>, 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. <u>School notices to students.</u> 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:

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.

- 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. <u>Patient care.</u> 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. <u>Emergency treatment of students.</u> 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. <u>Designation of liaison to School; communications relating to clinical</u> <u>placements.</u> 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. <u>Identity and credentials of Facility supervising personnel.</u> 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. <u>School tour of Facility.</u> 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. <u>Provision of relevant Facility policies.</u> 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:

 <u>Compliance with patient privacy laws.</u> 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 <u>Exhibit D</u> through the remainder of the term of this Agreement.

- 2. <u>Determination of instructional period</u>. 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. <u>Evaluation of students' clinical experiences.</u> 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. <u>Removal of students.</u>

(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 April 1, 2025 and terminate on March 31, 2030 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. <u>Stipulations as to liability.</u> 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. <u>Additional insurance coverage.</u> Any additional applicable insurance coverage requirements shall be set out by the Parties in <u>Exhibit C</u> to this agreement.
- 3. <u>Indemnification.</u> 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. <u>Qualifications of School faculty.</u> 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. <u>Assignment of Agreement.</u> This Agreement may not be assigned without the prior written consent of the other Party, which will not be unreasonably withheld.
- 6. <u>Excluded Providers.</u> 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. <u>Entire Agreement.</u> 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. <u>Severability.</u> 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. <u>Non-Discrimination.</u> 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. <u>Employment status.</u> 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. <u>Notice to Parties.</u> 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:

Weil Foot & Ankle Management, LLC dba Balance Health 1660 Feehanville Dr, Suite 100 Mount Prospect, IL 60056

With a Copy to:

Email: <u>pjwindell@balancehealth.com</u>

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. <u>Governing Law.</u> 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. <u>Counterparts.</u> 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. <u>No Third-Party Beneficiaries.</u> 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. <u>Agreement binding on parties successors and assigns.</u> 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. <u>Captions for reference only.</u> 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.

WEIL FOOT & ANKLE MANAGEMENT, LLC dba BALANCE HEALTH

MORTON COLLEGE:

Pj Windell

Printed Name: PJ. Windell Title: Chief Compliance Officer

Date: 2-24-2025

Printed Name: Keith McLaughlin Title: President

Date:

EXHIBIT A

NAME/LOCATION OF FACILITY SITES:

Weil Foot and Ankle Institute 939 North Ave, #610 Chicago IL 60642

Weil Foot and Ankle Institute 1660 Feehanville Dr Mount Prospect IL 60056

Weil Foot and Ankle Institute 1900 Hollister Dr, #160 Libertyville IL, 60048

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: Weil Foot and Ankle Management, LLC dba Balance Health School: Morton College Program: Physical Therapy Assistant

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

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

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

	Requirement	<u>.</u>	Yes	No
1. Copy of releva	ant facility policies (paragra	ph B.8)	х	
2. Evidence of ac	cademic credentials, certifica	ations and licensures of	Х	
individual(s)	overseeing student(s) experi-	iences (paragraph B.6)		
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. **<u>Facility</u>**. "Facility" shall mean Weil Foot and Ankle Management, LLC dba Balance Health ("Facility").
- c. <u>Individual</u>. "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. <u>Privacy Rule</u>. "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. <u>Protected Health Information</u>. 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. **<u>Required By Law</u>**. "Required By Law" shall have the same meaning as the term "required by law" in *45 CFR* §164.501.
- g. <u>Secretary</u>. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his designee.
- h. <u>Capital Terms</u>. 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 <u>Physical Therapist Assistant</u> 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. <u>Obligations of the Facility and Provisions for the Facility to Inform the Business</u> <u>Associate of Privacy Practices and Restrictions if Relevant to Business Arrangement</u>

- 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. <u>Permissible Requests by the Facility</u>. 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. <u>Term</u>. 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. <u>Termination for Cause</u>. 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:
 - 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. <u>Interpretation</u>. Any ambiguity in this Attachment shall be resolved to permit the Facility to comply with the Privacy Rule.

DATE: 3-17-25

PROPOSED ACTION: For the board to approve to hire Veronica Ramos as a Full-Custodian effective 3/31/2025.

RATIONALE: To fill a full-time position open in the Maintenance Department

COST ANALYSIS: \$15.10 per hour

ATTACHMENT:

PROPOSED ACTION: THAT THE BOARD APPROVE CARLA MCKENZIE AS A DIRECTOR OF TEACHING AND LEARNING RESOURCES FOR ACADEMIC AFFAIRS WITH AN EFFECTIVE START DATE OF MARCH 4^{TH} , 2025

RATIONALE THIS POSITION IS PART OF A STRATEGIC REORGANIZATION OF KEY COLLEGE UNITS

COST ANALYSIS: \$90,000

PROPOSED ACTION: THAT THE BOARD APPROVE MICHAEL ROSE AS A NEW EXECUTIVE DIRECTOR OF WORKFORCE INNOVATION AND STRATEGIC PARTNERSHIPS FOR ACADEMIC AFFAIRS WITH AN EFFECTIVE START DATE OF MARCH 4TH, 2025

RATIONALETHIS POSITION IS PART OF A STRATEGIC
REORGANIZATION OF KEY COLLEGE UNITS

COST ANALYSIS: \$105,000

PROPOSED ACTION: THAT THE BOARD APPROVE BRANDIE WINDHAM AS A NEW EXECUTIVE DIRECTOR OF INSTITUITIONAL EFFECTIVENESS AND ACADEMIC PLANNING FOR ACADEMIC AFFAIRS WITH AN EFFECTIVE START DATE OF MARCH 4TH, 2025

RATIONALETHIS POSITION IS PART OF A STRATEGIC
REORGANIZATION OF KEY COLLEGE UNITS

COST ANALYSIS: \$130,000

PROPOSED ACTION: That the Board approves Joseph Florio as the Executive Director of Facilities Management and Public Safety/Police.

RATIONALE: The incumbent took on additional duties and oversaw the police department. With oversight, the college has been able to hire/retain a Chief of Police, reduce police complaints, and restore department morale.

COST ANALYSIS: \$148,994.00 (10% increase to current salary)

PROPOSED ACTION: That the Board approves hourly rate increase for Michael Wolff as the Chief of Campus Police effective March 27, 2025.

RATIONALE: The incumbent took on the role of Chief of Campus Police without an increase. During his tenure thus far, Michael has successfully enhanced departmental compliance, training, and operational effectiveness. These efforts have significantly strengthened department operations, officer preparedness, and community relations.

COST ANALYSIS: \$48 per hour.