



Morton College

Public Regular Board Meeting

Wednesday, February 25, 2026, 10:00 AM



MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
COOK COUNTY, ILLINOIS
Agenda for the Regular Board Meeting

Wednesday, February 25, 2026

Agenda for the Regular Board Meeting of the Morton College Board of Trustees of Illinois Community College District No. 527, Cook County, to be held at 10:00 AM on Wednesday, February 25, 2026, in the Centennial Room, 3801 S. Central Avenue, Cicero, IL 60804.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Citizen Comments
5. Reports
 - 5.1. Student Trustee – Eliana Ruiz
6. President's Report
7. Consent Agenda

Approval of the consent agenda. Items may be removed from the consent agenda at the request of any one member. Items not removed may be adopted by general consent without debate. Moved items may be taken up either immediately after the consent agenda or placed later on the agenda at the discretion of the Board.

 - 7.1. Approval of the Minutes of the Regular Board meeting held on January 28, 2026.
 - 7.2. Approval and ratification of accounts payable and payroll for January 2026 and approval of budget transfers.
 - 7.3. Approval of the Monthly Budget Report for the fiscal year to date ending in January 2026.
 - 7.4. Approval of the Treasurer's Report for January 2026.
 - 7.5. Approval of the Comprehensive Annual Financial Report for FY25, and the accompanying communication prepared by Forvis, LLP, Auditors.
 - 7.6. Approval of curriculum changes as submitted.
 - 7.7. Approval of the Adjunct Faculty Assignment/Employment Report for the Spring 2026 semester, pending additional class cancellations and/or additions.
 - 7.8. Approval of Overload Employment Report for the Spring 2026 semester, pending additional class cancellations and/or additions.
 - 7.9. Approval of out-of-state travel for Trustee Susan Grazzini to attend the AGB 2026 National Conference on Trusteeship in Denver, CO, from March 28, 2026, through March 30, 2026.
 - 7.10. Approval of out-of-country travel for two participants to attend the Illinois Consortium for International Studies and Programs (ICISP) 2026 two-week International Exchange Program in the Netherlands, from May 9, 2026, through May 23, 2026.

- 7.11. Approval of a temporary 10% salary increase for Sandra Barajas, in accordance with the Classified Union Agreement, to serve as Preschool Substitute Teacher, effective February 2, 2026, through May 6, 2026.
- 7.12. Approval of network infrastructure cabling services with Whiting Electric for Fiscal Year 2026.
- 7.13. Approval to continue marketing and social media consulting services with Alyssa Barrera, independent consultant, for Fiscal Year 2026.
- 7.14. Approval of electrical services with Arc 1 Electric for Fiscal Year 2026.
- 7.15. Approval to purchase instructional supplies for the Automotive Technology Program from Consulab Educatech Inc., a sole-source vendor, utilizing grant funds.
- 7.16. Approval of the partnership agreement between The Early Childcare Department at Morton College and Berwyn South School District 100.
- 7.17. Approval of the Paralegal Internship Agreement, as submitted.
- 7.18. Approval of the memorandum of understanding between Morton College and Morton College Classified Staff Federation, Cook County College Teachers Union AFT, Local 1600, as submitted.
- 7.19. Approval of Facility Use Permits
 - 7.19.1. Nicor Gas, in partnership with Senator Javier Cervantes, to host a Health Fair in the Henry J. Vais Gymnasium on March 31, 2026.
 - 7.19.2. Chi-Town Classics Car Club will host three (3) car shows on May 9, 2026, August 25, 2026, and October 9, 2026.
- 7.20. Employment Status Change
 - 7.20.1. Daynelis Canino, Temporary Full-Time to Full-Time Regular, Custodian, Union Position, effective February 17, 2026.
- 7.21. Approval of Full-Time Employment
 - 7.21.1. Evan Peterson, Instructional Technologist, Union Position, effective April 6, 2026.
- 8. Closed Session
 Approval to adjourn to a Closed Session meeting to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body (Consideration of the matter held in closed meeting/executive under 5 ILCS 120/2(c)(1)).

 Discussion under 5ILCS 120 Section 2(11) "to consider when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent."
- 9. Approval of the updated Conduct of Meetings Policy 1.6.7.
- 10. Approval of the updated Responsibility in the Absence of the President Policy 2.4.
- 11. Approval of the updated College Business Travel Administration Policy 2.10.
- 12. Approval of the updated College Business Travel Academic Personnel Policy 3.11.
- 13. Approval of the updated College Business Travel Classified Policy 4.3.
- 14. Approval of the updated The Annual Budget Policy 5.2.
- 15. Approval of the updated Purchasing Policy 5.3.
- 16. Approval of the updated Bidding Policy 5.3.1.
- 17. Approval of the updated Disposition of Equipment Policy 5.5.

18. Approval of the updated Contracts and Agreements Policy 5.6.
19. Approval of the updated Confidentiality of Student Records Policy 6.1.
20. Approval of the updated College Business Travel Students Policy 6.2.
21. Approval of the updated Student's Right to Free Speech Policy 6.3.
22. Approval of the updated Curriculum Development and Revisions Policy 7.1.
23. Approval of the updated Life Experience Credit Policy 7.2.
24. Approval of the updated Offering of Courses and the Closing of Sections Policy 7.3.
25. Approval of continued employment for one tenured and four non-tenured instructors for the 2026–2027 academic year.
26. Adjournment



MORTON COLLEGE

COMMUNITY COLLEGE DISTRICT NO.527

Minutes for the Regular Board Meeting

Wednesday, January 28, 2026

1. Call to Order

The Regular Board meeting was called to order by Board Chair Leonard Cannata at 10:06 AM on Wednesday, January 28, 2026, at the Centennial Room, located at 3801 S. Central Ave., Cicero, IL 60804.

2. Pledge of Allegiance

Attendees recited the Pledge of Allegiance.

Trustee Martinucci made a motion to approve Trustee Hernandez joining the meeting virtually. Trustee Grazzini seconded the motion.

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

Nays: None

Absent: Collazo

Motion Carried

Trustee Reitz made a motion to appoint Tony Martinucci as Secretary pro tem for this meeting only. Trustee Montiel seconded the motion.

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

Nays: None

Absent: Collazo

Motion Carried

3. Roll Call**Present:**

Leonard Cannata, Chair

Susan Grazzini, Trustee

Charles Hernandez, Trustee (Virtually)

Anthony Martinucci, Vice Chair and Interim Secretary

Oscar Montiel, Trustee

Frances F. Reitz

Absent:

Jose Collazo, Trustee

Eliana Ruiz, Student Trustee

Also Present:

Dr. Keith D. McLaughlin, President

Edward Wong, Attorney, Del Galdo Law Group, LLC

4. Citizen Comments

None

5. Reports

5.1 Student Trustee – None

6. President's Report

Dr. McLaughlin extended New Year greetings to the Board and indicated he would yield his time to colleagues to present updates on the College's financial position and enrollment.

Chief Financial Officer's Report

Mireya Perez, Chief Financial Officer (CFO), presented an overview of the College's financial status, covering Fiscal Year FY 2025 results and FY 2026 year-to-date performance.

- For FY 2025, the Education Fund ended with a balance of \$24.2 million, reflecting a decrease of \$176,000. Despite the decrease, the funds remain healthy, representing approximately eight months of reserves, exceeding best-practice standards.
- The Operations and Maintenance Fund ended FY 2025 with a balance of \$5.1 million (approximately 17 months of reserves). The restricted Operations and Maintenance Fund ended with a balance of \$1.2 million.
- The FY 2025 audit has been completed, and representatives from Forvis LLP will present the audit results at the next meeting.

For FY 2026 year-to-date:

- The Education Fund is performing favorably, with revenues exceeding projections and expenses below expected levels.
- Tuition revenue and property tax collections are on track, while CPPRT revenues continue to be monitored closely.
- The Operations and Maintenance Fund shows typical expense patterns, with revenues impacted by CPPRT timing.

Dr. McLaughlin thanked Mireya and noted the College's strong financial position, emphasizing conservative fiscal management and preparedness for future needs.

Enrollment and Student Success Update

Dr. Sheldon Walcher, the Provost, reported that spring enrollment trends are strong, with overall headcount up 6% and credit hours up 15%. These gains reflect both increased enrollment and higher credit loads per student.

Dr. Walcher highlighted intentional improvements to the student experience, including the Panther Pathways pilot program. Of the 38 students who participated in the pilot, 95% persisted into the spring term. Plans are underway to expand the program in the fall.

Jamar Orr, the Associate Vice President of Student Affairs, provided additional enrollment details, noting increases in continuing students and returning "stop-out" students. He outlined several initiatives contributing to improved retention and persistence, including:

- Revisions to advising structures to improve student access and clarity.
- Implementation of a coordinated, year-long student communication plan.
- Changes to financial aid and student drop policies to reduce unnecessary barriers to enrollment.
- Enhanced use of institutional research data to better track and re-engage students in the enrollment pipeline.
- Preparation for the launch of a new CRM system (Element 451) for Fall 2026 applicants.

Board members expressed support for the emphasis on advising access and student support.

The President thanked Dr. Walcher, Jamar, and their teams for their work and noted the positive impact on enrollment and retention outcomes. Dr. McLaughlin then concluded his report.

7. Consent Agenda

Trustee Grazzini made a motion to approve the consent agenda, which includes agenda items 7.1 to 7.9.1, as listed below.

Trustee Montiel seconded the motion.

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

Nays: None

Absent: Collazo

Motion Carried

- 7.1. Approval of the Minutes of the Regular Board meeting and Decennial Committee meeting held on December 12, 2025.
- 7.2. Approval and ratification of accounts payable and payroll for December 2025 in the amount of \$2,681,829.00 and budget transfers in the amount of \$2,002.00.
- 7.3. Approval of the Monthly Budget Report for the fiscal year to date ending in December 2025.
- 7.4. Approval of the Treasurer’s Report for December 2025.
- 7.5. Approval of out-of-state travel for Keith McLaughlin to the National Alliance of Community and Technical Colleges (NACTC) 2026 Winter Board Meeting, in Winter Haven, FL, from February 11, 2026, through February 13, 2026, hosted by Polk State College, in the approximate amount of \$958.00.
- 7.6. Approval of out-of-state travel for Keith McLaughlin to the International Maxwell Leadership Conference, in Dallas, TX, from March 15, 2026, through March 18, 2026, in the approximate amount of \$1,527.00.
- 7.7. Approval of a one-year extension of the Cadence/Mongoose conversation intelligence platform for higher education, in the amount of \$35,853.00.
- 7.8. Approval of Facility Use Permits
 - 7.8.1. West40 to host the Impossible Science Festival in the Vias Gymnasium on April 15 – 16, 2026.
- 7.9. Approval of Full-Time Employment
 - 7.9.1. Jorge Diaz, Help Desk and Technical Support Specialist, Union Position, effective February 2, 2026.

8. Closed Session – Skipped

9. – 24. Approval of the first reading of the revised board policies.

Trustee Martinucci made a motion to approve the first readings of the revised board policies.

Trustee Montiel seconded the motion.

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

Nays: None

Absent: Collazo

Motion Carried

25. Approval of the termination of the Classified Personnel Policy 4.2, as it is governed by the applicable Classified Staff Collective Bargaining Agreement (CBA).

Trustee Montiel made a motion to approve the termination of the Classified Personnel Policy 4.2, as it is governed by the applicable CBA.

Joanna M Martin

From: Mireya Perez
Sent: Tuesday, February 17, 2026 8:24 AM
To: Board Materials
Subject: Fw: Action Item 8.1 for 2/25/2026 Board Meeting
Attachments: Board AS Totals 1.31.26.pdf; BT 1.31.26.pdf; Check Register 1.31.26.pdf; Over 10k Jan 2026.pdf

From: Suzanna Raigoza <Suzanna.Raigoza@morton.edu>
Sent: Friday, February 13, 2026 5:22 PM
To: Mireya Perez <mireya.perez@morton.edu>
Subject: Action Item 8.1 for 2/25/2026 Board Meeting

Propose Action: THAT THE BOARD APPROVE AND RATIFY ACCOUNTS PAYABLE AND PAYROLL FOR THE MONTH OF JANUARY 2026 IN THE AMOUNT OF \$2,799,078 AND BUDGET TRANSFERS IN THE AMOUNT OF \$221,613 AS SUBMITTED.

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

Attachments: Resolution, Accounts Payable and Payroll Records



Suzanna Raigoza

Senior Accountant

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

E: Suzanna.Raigoza@morton.edu

www.morton.edu

BE IT HEREBY RESOLVED THAT accounts payable and payrolls for the month of January 2026, be approved and/or ratified in the amount of \$2,799,078 as listed on the attached sheet and supported by vouchers, invoices, purchase orders, and payroll registers, made available and referred to as necessary, and summarized as follows:

Current Funds (01),

Cash Disbursements - Monthly	01/31/2026	1,033,222
Payroll	01/15/2026	807,630
Payroll	01/31/2026	841,724
Student Refunds	01/31/2026	<u>110,164</u>
		<u>2,792,740</u>

O&M Restricted Fund (03)

Cash Disbursements - Monthly	01/31/2026	<u>6,338</u>
TOTAL ALL FUNDS		<u><u>\$2,799,078</u></u>

AND BE IT FURTHER RESOLVED THAT budget transfers in the amount of \$221,613 be approved as outlined on the attached Journal No. 1-7 entry dates attached hereto.

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

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

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0126506	01/06/26	Recon	0000995	Bureau Water/Sewer Town	V0218910	01/06/26	B0006305	462.74		462.74
								462.74		462.74
0126507	01/06/26	Recon	0001195	Cintas Corporation	V0218914	01/06/26	B0006271	318.48		318.48
					V0218915	01/06/26	B0006271	318.48		318.48
								636.96		636.96
0126508	01/06/26	Recon	0001752	Comcast	V0218911	01/06/26	B0006309	527.80		527.80
								527.80		527.80
0126509	01/06/26	Recon	0001013	ComEd	V0218909	01/06/26	B0006355	1,020.70		1,020.70
								1,020.70		1,020.70
0126510	01/06/26	Recon	0001058	Horizon Screen Print Inc	V0218788	12/17/25		3,195.00		3,195.00
								3,195.00		3,195.00
0126511	01/06/26	Recon	0001121	O'Brien Cleaners	V0218790	12/17/25		24.00		24.00
								24.00		24.00
0126512	01/06/26	Recon	0220780	Oreilly Auto Parts	V0218916	01/06/26	B0006346	169.90		169.90
								169.90		169.90
0126513	01/06/26	Recon	0206686	Van's Enterprises Ltd	V0218869	12/20/25		8,390.60		8,390.60
					V0218870	12/20/25		403.50		403.50
								8,794.10		8,794.10
0126514	01/09/26	Recon	0233124	Paige C. Kinsley	V0218935	01/06/26		3,000.00		3,000.00
								3,000.00		3,000.00
0126515	01/09/26	Recon	0000995	Bureau Water/Sewer Town	V0218884	01/05/26		203.78		203.78
					V0218885	01/05/26		1,129.10		1,129.10
					V0218886	01/05/26		203.78		203.78
					V0218888	01/05/26		203.78		203.78
					V0218889	01/05/26		203.78		203.78
					V0218890	01/05/26		203.78		203.78
								2,148.00		2,148.00
0126516	01/09/26	Recon	0173657	Ms Larhonda M. Conner	V0217636	11/07/25		205.00		205.00
								205.00		205.00

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0126517	01/09/26	Outst	0167715	Jorge Diaz	V0218861	12/19/25		80.00		80.00
								80.00		80.00
0126518	01/09/26	Recon	0000724	Dr. Brian R. Gilligan	V0218879	12/24/25		96.00		96.00
					V0218880	12/26/25		50.00		50.00
					V0218892	01/05/26		445.00		445.00
					V0219012	01/07/26		45.00		45.00
								636.00		636.00
0126519	01/09/26	Recon	0211767	Thomas P. Lentine	V0218866	12/19/25		80.00		80.00
					V0218877	12/22/25		160.00		160.00
								240.00		240.00
0126520	01/09/26	Recon	0204633	Dominic Milano	V0218878	12/22/25		110.00		110.00
								110.00		110.00
0126521	01/09/26	Recon	0232390	New York Life	V0219005	01/07/26		1,152.67		1,152.67
								1,152.67		1,152.67
0126522	01/09/26	Recon	0230531	Marija Radovic	V0218868	12/19/25		35.00		35.00
					V0218874	12/22/25		70.00		70.00
								105.00		105.00
0126523	01/09/26	Recon	0001150	Sesac	V0219004	01/07/26		355.10		355.10
								355.10		355.10
0126524	01/09/26	Recon	0229993	Neda Stojanovic	V0218859	12/19/25		35.00		35.00
					V0218875	12/22/25		70.00		70.00
								105.00		105.00
0126525	01/09/26	Recon	0024465	David E. Tencza	V0212510	07/09/25		1,500.00		1,500.00
								1,500.00		1,500.00
0126526	01/09/26	Recon	0180709	Andrea Vences	V0218717	12/16/25		446.23		446.23
								446.23		446.23
0126562	01/15/26	Void	0177469	Bright Start College Sav						
0126563	01/15/26	Void	0001371	Colonial Life & Accident						

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
0126564	01/15/26	Void	0101061	Morton College Faculty						
0126565	01/15/26	Void	0001563	State Disbursement Unit						
0126566	01/15/26	Void	0231420	Thomas H Hooper						
0126567	01/15/26	Recon	0177469	Bright Start College Sav	V0219247	01/15/26		100.00		100.00
								100.00		100.00
0126568	01/15/26	Recon	0001371	Colonial Life & Accident	V0219251	01/15/26		12.00		12.00
								12.00		12.00
0126569	01/15/26	Outst	0101061	Morton College Faculty	V0219249	01/15/26		86.18		86.18
								86.18		86.18
0126570	01/15/26	Recon	0001563	State Disbursement Unit	V0219258	01/15/26		417.00		417.00
								417.00		417.00
0126571	01/15/26	Recon	0231420	Thomas H Hooper	V0219260	01/15/26		735.00		735.00
								735.00		735.00
0126572	01/15/26	Recon	0000971	American Red Cross	V0218882	01/05/26		2,140.00		2,140.00
								2,140.00		2,140.00
0126573	01/15/26	Recon	0000973	AT&T	V0219105	01/13/26	B0006261	3,642.50		3,642.50
					V0219106	01/13/26	B0006261	2,833.96		2,833.96
								6,476.46		6,476.46
0126574	01/15/26	Recon	0001953	AT&T Mobility	V0219107	01/13/26	B0006311	72.48		72.48
								72.48		72.48
0126575	01/15/26	Recon	0000986	Berwyn Development Corp	V0218937	01/06/26		2,220.00		2,220.00
								2,220.00		2,220.00
0126576	01/15/26	Recon	0194139	Berwyn's Violet Flower S	V0218936	01/06/26		894.30		894.30
					V0219332	01/15/26	B0006318	120.00		120.00
					V0219333	01/15/26	B0006318	115.00		115.00
								1,129.30		1,129.30
0126577	01/15/26	Recon	0001075	Cengage Learning	V0219244	01/14/26	B0006430	192.50		192.50

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					V0219245	01/14/26	B0006430	577.50		577.50
					V0219246	01/14/26	B0006430	6,029.75		6,029.75
					V0219262	01/15/26	P0017858	698.00		698.00
								7,497.75		7,497.75
0126578	01/15/26	Recon	0001195	Cintas Corporation	V0219113	01/13/26	B0006271	318.48		318.48
					V0219267	01/15/26	B0006271	318.48		318.48
								636.96		636.96
0126579	01/15/26	Recon	0001752	Comcast	V0219115	01/13/26	B0006335	330.86		330.86
								330.86		330.86
0126580	01/15/26	Recon	0001752	Comcast	V0219116	01/13/26	B0006327	359.13		359.13
								359.13		359.13
0126581	01/15/26	Recon	0001013	ComEd	V0219117	01/13/26	B0006362	20,682.26		20,682.26
								20,682.26		20,682.26
0126582	01/15/26	Recon	0001676	Del Galdo Law Group, LLC	V0219328	01/15/26	B0006308	4,315.00		4,315.00
								4,315.00		4,315.00
0126583	01/15/26	Recon	0210378	Hinckley Springs	V0219132	01/13/26	B0006303	84.40		84.40
								84.40		84.40
0126584	01/15/26	Recon	0001381	Home Depot/GECE	V0219133	01/13/26	B0006412	224.85		224.85
					V0219134	01/13/26	B0006412	481.75		481.75
					V0219135	01/13/26	B0006278	52.63		-52.63
								653.97		653.97
0126585	01/15/26	Recon	0001058	Horizon Screen Print Inc	V0219079	01/12/26		176.00		176.00
								176.00		176.00
0126586	01/15/26	Recon	0001113	New Readers Press	V0219235	01/14/26	P0017934	29.33		29.33
					V0219236	01/14/26	P0017934	701.41		701.41
								730.74		730.74
0126587	01/15/26	Recon	0002406	Paisans Pizza	V0217702	11/12/25		139.99		139.99
					V0218241	12/02/25		151.00		151.00
					V0218756	12/17/25		189.95		189.95
					V0219066	01/12/26		263.98		263.98

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Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0219193	01/14/26		50.92		50.92
								795.84		795.84
0126588	01/15/26	Recon	0231838	Sunbelt Rentals, Inc	V0219090	01/13/26		3,178.12		3,178.12
								3,178.12		3,178.12
0126589	01/15/26	Outst	0155715	Technology Management Re	V0219191	01/14/26	B0006339	2,241.05		2,241.05
								2,241.05		2,241.05
0126590	01/15/26	Recon	0187642	Trane U.S. Inc	V0219003	01/07/26		1,996.50		1,996.50
								1,996.50		1,996.50
0126591	01/15/26	Recon	0001820	United States Postal Ser	V0218894	01/06/26		2,500.00		2,500.00
								2,500.00		2,500.00
0126592	01/16/26	Outst	0221270	Jorge Alvarez	V0219093	01/13/26		80.00		80.00
								80.00		80.00
0126593	01/16/26	Recon	0002372	Jeff Bilotti	V0219048	01/09/26		205.00		205.00
								205.00		205.00
0126594	01/16/26	Outst	0233291	Toyya M. Cole	V0219142	01/14/26		205.00		205.00
								205.00		205.00
0126595	01/16/26	Outst	0233069	Michael Costello	V0219037	01/09/26		205.00		205.00
					V0219047	01/09/26		205.00		205.00
								410.00		410.00
0126596	01/16/26	Recon	0218676	George H. Courts	V0219039	01/09/26		205.00		205.00
								205.00		205.00
0126597	01/16/26	Outst	0167715	Jorge Diaz	V0219031	01/09/26		160.00		160.00
								160.00		160.00
0126598	01/16/26	Recon	0202361	Paul E. Frerking	V0219054	01/09/26		205.00		205.00
								205.00		205.00
0126599	01/16/26	Outst	0228917	Justin B. Gibbs	V0219043	01/09/26		50.00		50.00

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								50.00		50.00
0126600	01/16/26	Recon	0000724	Dr. Brian R. Gilligan	V0219085	01/12/26		96.00		96.00
					V0219175	01/14/26		76.84		76.84
								172.84		172.84
0126601	01/16/26	Recon	0201852	Ms. Peggy L. Grams	V0219065	01/12/26		33.63		33.63
								33.63		33.63
0126602	01/16/26	Recon	0233293	Brendan Green	V0219140	01/14/26		160.00		160.00
								160.00		160.00
0126603	01/16/26	Recon	0216882	Mitchell Hicks	V0219141	01/14/26		205.00		205.00
								205.00		205.00
0126604	01/16/26	Outst	0233070	ISJ Sports International	V0219046	01/09/26		205.00		205.00
								205.00		205.00
0126605	01/16/26	Recon	0207676	KeithRN, LLC	V0218895	01/06/26		2,800.00		2,800.00
								2,800.00		2,800.00
0126606	01/16/26	Recon	0222270	Michael Kostal	V0218853	12/19/25		440.00		440.00
					V0218857	12/19/25		240.00		240.00
								680.00		680.00
0126607	01/16/26	Outst	0162911	Ryan Kvasnicka	V0219051	01/09/26		205.00		205.00
								205.00		205.00
0126608	01/16/26	Outst	0211767	Thomas P. Lentine	V0219040	01/09/26		160.00		160.00
					V0219067	01/12/26		80.00		80.00
								240.00		240.00
0126609	01/16/26	Outst	0229108	Loyola Rehabilitation De	V0219181	01/14/26		100.00		100.00
								100.00		100.00
0126610	01/16/26	Recon	0196751	Clarissa J. Meneses	V0219049	01/09/26		160.00		160.00
								160.00		160.00
0126611	01/16/26	Recon	0232913	Naesha Moore-Tyler	V0219056	01/09/26		205.00		205.00

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								205.00		205.00
0126612	01/16/26	Recon	0228177	Gregory Slater	V0217897	11/19/25		205.00		205.00
								205.00		205.00
0126613	01/16/26	Outst	0197145	Forrest Olesiak	V0219052	01/09/26		205.00		205.00
								205.00		205.00
0126614	01/16/26	Outst	0001663	Pamela Oliver	V0219038	01/09/26		205.00		205.00
								205.00		205.00
0126615	01/16/26	Recon	0233115	Alayne S. Pierce	V0219055	01/09/26		205.00		205.00
								205.00		205.00
0126616	01/16/26	Recon	0230531	Marija Radovic	V0219033	01/09/26		70.00		70.00
					V0219068	01/12/26		35.00		35.00
								105.00		105.00
0126617	01/16/26	Recon	0233116	Michael Rueffer	V0219053	01/09/26		205.00		205.00
								205.00		205.00
0126618	01/16/26	Recon	0226102	Stericycle, Inc	V0218898	01/06/26		44.94		44.94
								44.94		44.94
0126619	01/16/26	Recon	0230085	Diana Stetsko	V0219069	01/12/26		35.00		35.00
								35.00		35.00
0126620	01/16/26	Void	0229993	Neda Stojanovic						
0126621	01/16/26	Recon	0233292	Raven Willis	V0219143	01/14/26		205.00		205.00
								205.00		205.00
0126672	01/23/26	Recon	0228370	Thomas Burrell, Jr.	V0219376	01/21/26		205.00		205.00
								205.00		205.00
0126673	01/23/26	Outst	0001322	Mau Cason	V0219394	01/21/26		205.00		205.00
								205.00		205.00
0126674	01/23/26	Outst	0173657	Ms Larhonda M. Conner	V0219378	01/21/26		205.00		205.00

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								205.00		205.00
0126675	01/23/26	Outst	0167715	Jorge Diaz	V0219384	01/21/26		160.00		160.00
								160.00		160.00
0126676	01/23/26	Outst	0228917	Justin B. Gibbs	V0219383	01/21/26		50.00		50.00
								50.00		50.00
0126677	01/23/26	Recon	0000724	Dr. Brian R. Gilligan	V0219339	01/15/26		149.00		149.00
								149.00		149.00
0126678	01/23/26	Outst	0230154	Rebecca K. Gonzalez	V0219073	01/12/26		240.00		240.00
								240.00		240.00
0126679	01/23/26	Outst	0203069	Trevor R. Harris	V0219393	01/21/26		205.00		205.00
								205.00		205.00
0126680	01/23/26	Recon	0227861	Sean Lamar Hudson	V0219103	01/13/26		200.00		200.00
								200.00		200.00
0126681	01/23/26	Outst	0222646	Tyler Johnson	V0219377	01/21/26		205.00		205.00
								205.00		205.00
0126682	01/23/26	Outst	0186517	Jeremy Jones	V0218218	11/25/25		205.00		205.00
								205.00		205.00
0126683	01/23/26	Recon	0222270	Michael Kostal	V0219076	01/12/26		440.00		440.00
					V0219261	01/15/26		240.00		240.00
								680.00		680.00
0126684	01/23/26	Outst	0211767	Thomas P. Lentine	V0219385	01/21/26		160.00		160.00
								160.00		160.00
0126685	01/23/26	Recon	0161373	Kenneth W. Moreland	V0219375	01/21/26		205.00		205.00
								205.00		205.00
0126686	01/23/26	Outst	0233146	National Student Clearin	V0219199	01/14/26		2,695.00		2,695.00
								2,695.00		2,695.00

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0126687	01/23/26	Outst	0224406	NPTE Final Frontier	V0219344	01/16/26		350.00		350.00
								350.00		350.00
0126688	01/23/26	Outst	0001663	Pamela Oliver	V0219379	01/21/26		205.00		205.00
								205.00		205.00
0126689	01/23/26	Recon	0230531	Marija Radovic	V0219389	01/21/26		70.00		70.00
								70.00		70.00
0126690	01/23/26	Outst	0230085	Diana Stetsko	V0219387	01/21/26		70.00		70.00
								70.00		70.00
0126691	01/23/26	Outst	0196733	Randall F. Wells	V0219144	01/14/26		205.00		205.00
								205.00		205.00
0126729	01/30/26	Outst	0177469	Bright Start College Sav	V0219651	01/30/26		100.00		100.00
								100.00		100.00
0126730	01/30/26	Outst	0001371	Colonial Life & Accident	V0219655	01/30/26		12.00		12.00
								12.00		12.00
0126731	01/30/26	Outst	0101061	Morton College Faculty	V0219653	01/30/26		86.18		86.18
								86.18		86.18
0126732	01/30/26	Outst	0001563	State Disbursement Unit	V0219663	01/30/26		417.00		417.00
								417.00		417.00
0126733	01/30/26	Outst	0231420	Thomas H Hooper	V0219665	01/30/26		735.00		735.00
								735.00		735.00
0126734	01/30/26	Outst	0161181	Ninos Alexander	V0219446	01/27/26		600.00		600.00
								600.00		600.00
0126735	01/30/26	Outst	0042660	Kathleen M. Burcal	V0219438	01/26/26		50.00		50.00
								50.00		50.00
0126736	01/30/26	Outst	0230569	Nikolas M. Dabrowski	V0213810	08/29/25		35.00		35.00
								35.00		35.00

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0126737	01/30/26	Outst	0000724	Dr. Brian R. Gilligan	V0219565	01/28/26		75.00		75.00
								75.00		75.00
0126738	01/30/26	Outst	0230154	Rebecca K. Gonzalez	V0219507	01/28/26		160.00		160.00
								160.00		160.00
0126739	01/30/26	Outst	0210775	Timothy Gyoerkoes	V0217641	11/07/25		160.00		160.00
								160.00		160.00
0126740	01/30/26	Outst	0000805	Ms. Jamie M. Halmon	V0219359	01/20/26		84.69		84.69
								84.69		84.69
0126741	01/30/26	Outst	0171554	Illinois Physical Therap	V0219433	01/26/26		375.00		375.00
								375.00		375.00
0126742	01/30/26	Outst	0222270	Michael Kostal	V0219506	01/28/26		400.00		400.00
								400.00		400.00
0126743	01/30/26	Outst	0166877	Mr. Seth J. Kress	V0219373	01/21/26		125.00		125.00
								125.00		125.00
0126744	01/30/26	Outst	0002957	Ms. Debra S. Kupec	V0219666	01/29/26		24.00		24.00
								24.00		24.00
0126745	01/30/26	Outst	0000769	Ms. Michele D. Mohr	V0219405	01/21/26		600.00		600.00
								600.00		600.00
0126746	01/30/26	Outst	0232390	New York Life	V0219520	01/28/26		1,152.67		1,152.67
								1,152.67		1,152.67
0126747	01/30/26	Outst	0226102	Stericycle, Inc	V0219571	01/28/26		44.94		44.94
								44.94		44.94
0126748	01/30/26	Outst	0175113	Algor Plumbing	V0219514	01/28/26	B0006413	48.56		48.56
								48.56		48.56
0126749	01/30/26	Outst	0001195	Cintas Corporation	V0219517	01/28/26	B0006271	318.48		318.48

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					V0219595	01/29/26	B0006271	318.48		318.48
								636.96		636.96
0126750	01/30/26	Outst	0001752	Comcast	V0219519	01/28/26	B0006335	330.86		330.86
								330.86		330.86
0126751	01/30/26	Outst	0001752	Comcast	V0219518	01/28/26	B0006309	527.80		527.80
								527.80		527.80
0126752	01/30/26	Outst	0001013	ComEd	V0219521	01/28/26	B0006355	863.89		863.89
								863.89		863.89
0126753	01/30/26	Outst	0001013	ComEd	V0219522	01/28/26	B0006362	10,607.05		10,607.05
								10,607.05		10,607.05
0126754	01/30/26	Outst	0205064	Correct Digital Displays	V0219356	01/20/26		630.00		630.00
								630.00		630.00
0126755	01/30/26	Outst	0217792	FedEx	V0219535	01/28/26	B0006344	14.24		14.24
								14.24		14.24
0126756	01/30/26	Outst	0001381	Home Depot/GEFCF	V0219539	01/28/26	B0006436	152.56		152.56
								152.56		152.56
0126757	01/30/26	Outst	0001289	Menards	V0219556	01/28/26	B0006277	38.45		38.45
								38.45		38.45
0126758	01/30/26	Outst	0194501	Michael Kautz Carpets &	V0219081	01/12/26		785.00		785.00
								785.00		785.00
0126759	01/30/26	Outst	0208924	Nicor Gas	V0219557	01/28/26	B0006301	4,403.61		4,403.61
								4,403.61		4,403.61
0126760	01/30/26	Outst	0220780	Oreilly Auto Parts	V0219558	01/28/26	B0006346	10.60		10.60
					V0219559	01/28/26	B0006346	81.28		81.28
								91.88		91.88
0126761	01/30/26	Outst	0002406	Paisans Pizza	V0218881	12/29/25		609.91		609.91

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					V0218938	01/06/26		88.47		88.47
					V0218942	01/06/26		103.00		103.00
					V0219091	01/13/26		557.50		557.50
					V0219331	01/15/26		30.00		30.00
					V0219334	01/15/26		144.00		144.00
					V0219338	01/15/26		108.99		108.99
					V0219644	01/29/26	P0017987	151.71		151.71
								1,793.58		1,793.58
0126762	01/30/26	Outst	0155715	Technology Management Re	V0219701	01/30/26	B0006339	2,241.05		2,241.05
								2,241.05		2,241.05
0126763	01/30/26	Outst	0206041	Welding Industrial Suppl	V0219577	01/29/26		164.50		164.50
					V0219578	01/29/26		169.50		169.50
								334.00		334.00
0126764	01/30/26	Outst	0001820	United States Postal Ser	V0219443	01/27/26		2,500.00		2,500.00
								2,500.00		2,500.00
E0033607	01/05/26	Outst	0001485	Citibank, N.A.	V0217825	11/14/25		262.64		262.64
					V0218168	11/24/25		297.84		297.84
					V0218261	12/03/25		518.33		518.33
					V0218270	12/03/25		124.63		124.63
					V0218391	12/10/25		44.41		44.41
					V0218785	12/17/25		195.00		195.00
					V0218847	12/19/25		278.81		278.81
								1,721.66		1,721.66
E0033608	01/06/26	Outst	0002233	Konica Minolta Premier F	V0218905	01/06/26	B0006387	654.91		654.91
					V0218906	01/06/26	B0006387	5,136.83		5,136.83
					V0218908	01/06/26	B0006387	332.61		332.61
								6,124.35		6,124.35
E0033609	01/06/26	Outst	0217543	NobleTec, LLC	V0218902	01/06/26	P0017712	2,475.36		2,475.36
								2,475.36		2,475.36
E0033610	01/06/26	Outst	0211161	Pathful, Inc	V0218903	01/06/26	P0017915	5,000.00		5,000.00
								5,000.00		5,000.00
E0033640	01/08/26	Outst	0182089	Judith M. Aguilera	V0218901	01/06/26		301.75		301.75
								301.75		301.75

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E0033641	01/08/26	Outst	0225621	John Bongiorno	V0212544	07/10/25		3,750.00		3,750.00
								3,750.00		3,750.00
E0033642	01/08/26	Outst	0189374	Mr. Joseph M. Camarillo	V0218867	12/19/25		80.00		80.00
								80.00		80.00
E0033643	01/08/26	Outst	0216762	Keelan Donald	V0212560	07/10/25		2,800.00		2,800.00
								2,800.00		2,800.00
E0033644	01/08/26	Outst	0207650	Brian C. Donlea	V0212846	07/17/25		1,250.00		1,250.00
								1,250.00		1,250.00
E0033645	01/08/26	Outst	0214955	Mr. Samuel Gamino	V0218850	12/19/25		73.36		73.36
								73.36		73.36
E0033646	01/08/26	Outst	0165694	Dr. Sara E. Helmus	V0218786	12/17/25		164.24		164.24
								164.24		164.24
E0033647	01/08/26	Outst	0001226	Raymond W Konrath	V0218862	12/19/25		80.00		80.00
					V0218873	12/22/25		160.00		160.00
								240.00		240.00
E0033648	01/08/26	Outst	0157638	Ms. Alejandra Le	V0219009	01/07/26		707.96		707.96
								707.96		707.96
E0033649	01/08/26	Outst	0198650	Ms. Carla McKenzie	V0218893	01/06/26		284.26		284.26
								284.26		284.26
E0033650	01/08/26	Outst	0225334	Nicholas L. Milano	V0218860	12/19/25		110.00		110.00
								110.00		110.00
E0033651	01/08/26	Outst	0061069	Hector L. Munoz	V0212599	07/10/25		750.00		750.00
					V0218863	12/19/25		100.00		100.00
					V0218871	12/22/25		200.00		200.00
								1,050.00		1,050.00
E0033652	01/08/26	Outst	0000928	Mr. James P. O'Connell,	V0218864	12/19/25		80.00		80.00
					V0218872	12/22/25		160.00		160.00
								240.00		240.00

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E0033653	01/08/26	Outst	0231864	Deandre Redmond	V0215799	10/08/25		800.00		800.00
								800.00		800.00
E0033654	01/08/26	Outst	0000925	Mr. Juan A. Rivera	V0218831	12/18/25		28.42		28.42
								28.42		28.42
E0033655	01/08/26	Outst	0209695	Jonathan Rush	V0211972	07/02/25		3,000.00		3,000.00
								3,000.00		3,000.00
E0033656	01/08/26	Outst	0219486	Casey R. Taylor	V0212856	07/17/25		800.00		800.00
								800.00		800.00
E0033657	01/08/26	Outst	0204718	Montserrat Tovar	V0212835	07/17/25		2,000.00		2,000.00
								2,000.00		2,000.00
E0033658	01/08/26	Outst	0201801	Michael R. Traversa	V0218876	12/22/25		220.00		220.00
								220.00		220.00
E0033659	01/08/26	Outst	0187940	Jacob L. Turner	V0213306	08/12/25		2,250.00		2,250.00
								2,250.00		2,250.00
E0033660	01/08/26	Outst	0231278	Lana Vukovljak	V0218858	12/19/25		255.00		255.00
								255.00		255.00
E0033661	01/08/26	Outst	0158266	Mr. Christopher J. Wido	V0218865	12/19/25		90.00		90.00
								90.00		90.00
E0033662	01/08/26	Outst	0202383	Flexible Benefit Service	V0219007	01/07/26		418.00		418.00
								418.00		418.00
E0033663	01/12/26	Outst	0225313	Corporate Payment System	V0219026	01/09/26		377.02		377.02
					V0219027	01/09/26		52.40		52.40
					V0219028	01/09/26		110.85		110.85
					V0219029	01/09/26		1,000.00		1,000.00
								1,540.27		1,540.27
E0033664	01/15/26	Outst	0001422	CCCTU-Cope Fund	V0219248	01/15/26		173.00		173.00
								173.00		173.00

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E0033665	01/15/26	Outst	0001374	College & University Cre	V0219250	01/15/26		200.00		200.00
								200.00		200.00
E0033666	01/15/26	Outst	0191845	Metropolitan Alliance of	V0219252	01/15/26		46.50		46.50
								46.50		46.50
E0033667	01/15/26	Outst	0001372	Morton College Teachers	V0219253	01/15/26		3,182.32		3,182.32
					V0219254	01/15/26		1,905.17		1,905.17
								5,087.49		5,087.49
E0033668	01/15/26	Outst	0209135	Omni Financial Group, In	V0219255	01/15/26		15,185.07		15,185.07
								15,185.07		15,185.07
E0033669	01/15/26	Outst	0001513	SEIU Local 73 Cope	V0219256	01/15/26		33.00		33.00
								33.00		33.00
E0033670	01/15/26	Outst	0001373	Service Employees Intl U	V0219257	01/15/26		287.41		287.41
								287.41		287.41
E0033671	01/15/26	Outst	0001161	State Univ Retirement Sy	V0219259	01/15/26		85,848.15		85,848.15
								85,848.15		85,848.15
E0033672	01/15/26	Outst	0166671	Ms. Cara A. Bonick	V0218900	01/06/26		390.00		390.00
								390.00		390.00
E0033673	01/15/26	Outst	0182499	Mrs. Mary J. Buongiorno	V0219064	01/12/26		198.68		198.68
								198.68		198.68
E0033674	01/15/26	Outst	0189374	Mr. Joseph M. Camarillo	V0219042	01/09/26		160.00		160.00
					V0219063	01/12/26		80.00		80.00
								240.00		240.00
E0033675	01/15/26	Outst	0210685	Mauricio Guerrero-Bucio	V0219138	01/14/26		475.00		475.00
								475.00		475.00
E0033676	01/15/26	Outst	0198130	James I. Hernandez	V0218854	12/19/25		240.00		240.00
								240.00		240.00

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E0033677	01/15/26	Outst	0001226	Raymond W Konrath	V0219036	01/09/26		160.00		160.00
					V0219062	01/12/26		80.00		80.00
								240.00		240.00
E0033678	01/15/26	Outst	0187216	Mr. Neil J. Moss	V0219041	01/09/26		160.00		160.00
E0033679	01/15/26	Outst	0061069	Hector L. Munoz	V0219034	01/09/26		200.00		200.00
					V0219058	01/12/26		100.00		100.00
								300.00		300.00
E0033680	01/15/26	Outst	0226318	Miss Vanessa Nisbet	V0219060	01/12/26		110.00		110.00
E0033681	01/15/26	Outst	0000928	Mr. James P. O'Connell,	V0219035	01/09/26		160.00		160.00
					V0219061	01/12/26		80.00		80.00
								240.00		240.00
E0033682	01/15/26	Outst	0222322	Nicole E. Pettinato	V0218851	12/19/25		220.00		220.00
E0033683	01/15/26	Outst	0215248	Mr. Lincoln Pinto	V0219086	01/12/26		306.36		306.36
E0033684	01/15/26	Outst	0224881	Savanna Suydam	V0218852	12/19/25		200.00		200.00
E0033685	01/15/26	Outst	0201801	Michael R. Traversa	V0219032	01/09/26		220.00		220.00
					V0219094	01/13/26		110.00		110.00
								330.00		330.00
E0033686	01/15/26	Outst	0187940	Jacob L. Turner	V0219045	01/09/26		1,000.00		1,000.00
					V0219072	01/12/26		15.43		15.43
								1,015.43		1,015.43
E0033687	01/15/26	Outst	0158266	Mr. Christopher J. Wido	V0219030	01/09/26		180.00		180.00
					V0219050	01/09/26		180.00		180.00
					V0219059	01/12/26		90.00		90.00
								450.00		450.00

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E0033688	01/15/26	Outst	0156097	ACI Payments, Inc.	V0219188	01/14/26		4,765.58		4,765.58
								4,765.58		4,765.58
E0033689	01/15/26	Outst	0207766	Massachusetts Mutual Lif	V0219152	01/14/26		984.88		984.88
								984.88		984.88
E0033711	01/15/26	Outst	0182919	Mr. Ryan Denson	V0219118	01/13/26	B0006353	2,974.30		2,974.30
					V0219119	01/13/26	B0006353	3,800.00		3,800.00
					V0219120	01/13/26	B0006353	2,974.30		2,974.30
								9,748.60		9,748.60
E0033712	01/15/26	Outst	0227639	Katherine Norris	V0219177	01/14/26	B0006368	1,550.00		1,550.00
								1,550.00		1,550.00
E0033713	01/15/26	Outst	0231130	Julia Ojeda	V0219013	01/08/26		900.00		900.00
								900.00		900.00
E0033714	01/15/26	Outst	0190089	3OE Solutions	V0219263	01/15/26	B0006342	5,000.00		5,000.00
								5,000.00		5,000.00
E0033715	01/15/26	Outst	0013221	4IMPRINT	V0219203	01/14/26	P0017891	154.97		154.97
					V0219204	01/14/26	P0017892	100.03		100.03
								255.00		255.00
E0033716	01/15/26	Outst	0209709	Accurate Employment Scre	V0219099	01/13/26	B0006320	2,911.07		2,911.07
								2,911.07		2,911.07
E0033717	01/15/26	Outst	0206735	All Pro Truck Driving Sc	V0218883	01/05/26		17,850.00		17,850.00
								17,850.00		17,850.00
E0033718	01/15/26	Outst	0190802	All-Types Elevators Inc	V0219101	01/13/26	B0006293	569.60		569.60
								569.60		569.60
E0033719	01/15/26	Outst	0182207	Alliant Insurance Servic	V0219102	01/13/26	B0006389	12,500.00		12,500.00
								12,500.00		12,500.00
E0033720	01/15/26	Outst	0188188	Amazon Capital Services	V0219104	01/13/26	B0006347	9.99		9.99
					V0219153	01/14/26	B0006290	51.70		51.70
					V0219154	01/14/26	B0006361	100.92		100.92

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					V0219155	01/14/26	B0006316	90.36		90.36
					V0219156	01/14/26	B0006290	67.14		67.14
					V0219157	01/14/26	B0006372	108.50		108.50
					V0219158	01/14/26	B0006422	1,777.93		1,777.93
					V0219159	01/14/26	B0006383	81.19		81.19
					V0219205	01/14/26	P0017922	255.90		255.90
					V0219206	01/14/26	P0017943	1,612.01		1,612.01
					V0219207	01/14/26	P0017777	49.25		49.25
					V0219208	01/14/26	P0017777	863.98		863.98
					V0219209	01/14/26	P0017946	233.32		233.32
					V0219210	01/14/26	P0017939	938.90		938.90
					V0219211	01/14/26	P0017945	22.97		22.97
					V0219212	01/14/26	P0017753	28.86		28.86
					V0219213	01/14/26	P0017957	206.15		206.15
					V0219214	01/14/26	P0017947	186.42		186.42
					V0219215	01/14/26	P0017944	131.66		131.66
					V0219216	01/14/26	P0017958	42.34		42.34
					V0219217	01/14/26	P0017959	139.98		139.98
					V0219218	01/14/26	P0017960	23.79		23.79
					V0219219	01/14/26	P0017973	598.00		598.00
					V0219220	01/14/26	P0017976	113.93		113.93
								7,735.19		7,735.19
E0033721	01/15/26	Outst	0156646	ATI Nursing Education	V0218896	01/06/26		12,588.75		12,588.75
					V0218897	01/06/26		26,844.50		26,844.50
								39,433.25		39,433.25
E0033722	01/15/26	Outst	0219175	Awards Network	V0219108	01/13/26	B0006417	350.00		350.00
					V0219109	01/13/26	B0006417	475.00		475.00
					V0219110	01/13/26	B0006417	575.00		575.00
								1,400.00		1,400.00
E0033723	01/15/26	Outst	0229747	Campus Works, Inc	V0219111	01/13/26	B0006394	32,066.00		32,066.00
					V0219112	01/13/26	B0006426	20,500.00		20,500.00
								52,566.00		52,566.00
E0033724	01/15/26	Outst	0001593	CDW Government LLC	V0219221	01/14/26	P0017869	32,716.77		32,716.77
								32,716.77		32,716.77
E0033725	01/15/26	Outst	0001713	Cicero Landscape Inc.	V0219265	01/15/26	B0006281	2,800.00		2,800.00
					V0219266	01/15/26	B0006281	1,500.00		1,500.00
								4,300.00		4,300.00
E0033726	01/15/26	Outst	0201853	Club Automation, LLC	V0219114	01/13/26	B0006322	1,424.53		1,424.53

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								1,424.53		1,424.53
E0033727	01/15/26	Outst	0000989	Dick Blick	V0219121	01/13/26	B0006423	265.07		265.07
					V0219122	01/13/26	B0006421	902.00		902.00
					V0219123	01/13/26	B0006420	998.01		998.01
					V0219124	01/13/26	B0006419	999.98		999.98
								3,165.06		3,165.06
E0033728	01/15/26	Outst	0231129	Diesels Brew LLC	V0219014	01/08/26		1,901.50		1,901.50
								1,901.50		1,901.50
E0033729	01/15/26	Outst	0209578	DisposAll Waste Services	V0219125	01/13/26	B0006302	291.75		291.75
								291.75		291.75
E0033730	01/15/26	Outst	0001240	Enterprise Holdings, Inc	V0219146	01/14/26		448.62		448.62
					V0219147	01/14/26		162.68		162.68
					V0219148	01/14/26		139.38		139.38
					V0219149	01/14/26		602.68		602.68
					V0219150	01/14/26		150.37		150.37
					V0219151	01/14/26		433.45		433.45
					V0219269	01/15/26		136.48		136.48
								2,073.66		2,073.66
E0033731	01/15/26	Outst	0218528	ezCater, Inc	V0219227	01/14/26	P0017950	399.62		399.62
					V0219229	01/14/26	P0017930	580.64		580.64
					V0219230	01/14/26	P0017951	262.37		262.37
								1,242.63		1,242.63
E0033732	01/15/26	Outst	0219326	Ferrilli	V0219126	01/13/26	B0006345	4,200.00		4,200.00
								4,200.00		4,200.00
E0033733	01/15/26	Outst	0212859	Floods Royal Flush Inc	V0219127	01/13/26	B0006357	110.00		110.00
								110.00		110.00
E0033734	01/15/26	Outst	0183673	Forvis, LLP	V0219200	01/14/26	B0006315	10,000.00		10,000.00
								10,000.00		10,000.00
E0033735	01/15/26	Outst	0202852	Freepoint Energy Solutio	V0219129	01/13/26	B0006364	37,355.22		37,355.22
								37,355.22		37,355.22
E0033736	01/15/26	Outst	0205972	Gas Plus DBA Buddy Bear	V0219131	01/13/26	B0006299	113.94		113.94

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								113.94		113.94
E0033737	01/15/26	Outst	0161549	Heartland Business Syste	V0219098	01/13/26		1,680.00		1,680.00
								1,680.00		1,680.00
E0033738	01/15/26	Outst	0001076	Jack's Rental, Inc	V0219001	01/07/26		172.80		172.80
								172.80		172.80
E0033739	01/15/26	Outst	0213750	JourneyEd.com, Inc	V0219234	01/14/26	P0017926	33,288.48		33,288.48
								33,288.48		33,288.48
E0033740	01/15/26	Outst	0001890	Konica Minolta Bus Solut	V0219160	01/14/26	B0006386	70.00		70.00
					V0219161	01/14/26	B0006386	105.00		105.00
					V0219162	01/14/26	B0006386	70.00		70.00
					V0219163	01/14/26	B0006386	105.00		105.00
					V0219164	01/14/26	B0006386	105.00		105.00
					V0219165	01/14/26	B0006386	105.00		105.00
					V0219166	01/14/26	B0006386	114.38		114.38
					V0219167	01/14/26	B0006386	70.00		70.00
					V0219168	01/14/26	B0006386	9,282.90		9,282.90
								10,027.28		10,027.28
E0033741	01/15/26	Outst	0002233	Konica Minolta Premier F	V0219170	01/14/26	B0006387	1,204.77		1,204.77
					V0219171	01/14/26	B0006387	1,216.93		1,216.93
								2,421.70		2,421.70
E0033742	01/15/26	Outst	0001082	Lakeshore Learning Mater	V0219231	01/14/26	P0017911	179.98		179.98
					V0219232	01/14/26	P0017911	570.42		570.42
					V0219233	01/14/26	P0017956	1,205.06		1,205.06
								1,955.46		1,955.46
E0033743	01/15/26	Outst	0222666	Legat Architects, Inc	V0219172	01/14/26	B0006400	3,437.50		3,437.50
					V0219173	01/14/26	B0006304	2,900.00		2,900.00
								6,337.50		6,337.50
E0033744	01/15/26	Outst	0204562	Lo Destro Construction C	V0219174	01/14/26	B0006424	191,418.00		191,418.00
								191,418.00		191,418.00
E0033745	01/15/26	Outst	0001339	Minuteman Press of Lyons	V0219020	01/08/26		128.34		128.34
					V0219021	01/08/26		570.91		570.91
					V0219023	01/09/26		106.95		106.95
					V0219057	01/09/26		21.39		21.39

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					V0219087	01/12/26		188.34		188.34
					V0219088	01/12/26		1,298.80		1,298.80
					V0219092	01/13/26		31.83		31.83
					V0219183	01/14/26		1,040.76		1,040.76
								3,387.32		3,387.32
E0033746	01/15/26	Outst	0183540	NC3	V0219082	01/12/26		495.00		495.00
								495.00		495.00
E0033747	01/15/26	Outst	0217543	NobleTec, LLC	V0219176	01/14/26	B0006343	7,256.00		7,256.00
					V0219237	01/14/26	P0017829	64,044.00		64,044.00
								71,300.00		71,300.00
E0033748	01/15/26	Outst	0208992	NRG Business Marketing L	V0219178	01/14/26	B0006365	11,487.62		11,487.62
								11,487.62		11,487.62
E0033749	01/15/26	Outst	0232934	Paper Tiger	V0218891	01/05/26		361.00		361.00
								361.00		361.00
E0033750	01/15/26	Outst	0219663	Paragon Micro Inc	V0219238	01/14/26	P0017817	1,813.50		1,813.50
								1,813.50		1,813.50
E0033751	01/15/26	Outst	0211689	Reliable Fire & Security	V0219002	01/07/26		981.70		981.70
					V0219097	01/13/26		236.15		236.15
								1,217.85		1,217.85
E0033752	01/15/26	Outst	0196722	Sense Media LLC	V0219239	01/14/26	P0017966	1,050.00		1,050.00
								1,050.00		1,050.00
E0033753	01/15/26	Outst	0001156	Smithereen Exterminating	V0219182	01/14/26	B0006270	196.00		196.00
								196.00		196.00
E0033754	01/15/26	Outst	0001157	Snap-On Industrial	V0219187	01/14/26	B0006429	215.00		215.00
					V0219189	01/14/26	B0006429	600.00		600.00
					V0219190	01/14/26	B0006429	215.00		215.00
								1,030.00		1,030.00
E0033755	01/15/26	Outst	0226256	Unique Products & Servic	V0219240	01/14/26	P0017963	1,580.44		1,580.44
								1,580.44		1,580.44

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E0033756	01/15/26	Outst	0231419	Whiting Electric, LLC	V0219241	01/14/26	P0017938	2,450.00		2,450.00
								2,450.00		2,450.00
E0033757	01/15/26	Outst	0177607	YBP Library Services	V0219195	01/14/26	B0006425	47.13		47.13
					V0219196	01/14/26	B0006425	146.15		146.15
					V0219197	01/14/26	B0006425	28.79		28.79
					V0219198	01/14/26	B0006425	197.83		197.83
								419.90		419.90
E0033759	01/16/26	Outst	0001485	Citibank, N.A.	V0218392	12/10/25		283.94		283.94
					V0218493	12/10/25		271.93		271.93
					V0218495	12/11/25		67.98		67.98
					V0219006	01/07/26		254.37		254.37
								878.22		878.22
E0033760	01/20/26	Outst	0001559	Krueger International In	V0219358	01/20/26	P0017757	12,539.84		12,539.84
								12,539.84		12,539.84
E0033761	01/21/26	Outst	0188213	Old National Bank	V0218358	12/09/25		5,958.00		5,958.00
					V0218393	12/10/25		456.21		456.21
					V0218764	12/17/25		74.02		74.02
					V0219010	01/07/26		276.00		276.00
					V0219011	01/07/26		271.50		271.50
					V0219396	01/21/26		4.34		-4.34
					V0219397	01/21/26	B0006317	150.00		150.00
					V0219398	01/21/26	B0006370	82.99		82.99
					V0219399	01/21/26		202.75		-202.75
					V0219400	01/21/26	B0006371	49.99		49.99
					V0219401	01/21/26	B0006291	20.00		20.00
					V0219403	01/21/26	B0006341	99.00		99.00
					V0218271	12/03/25		1,840.21		1,840.21
					V0218287	12/04/25		36.94		36.94
					V0218549	12/11/25		442.98		442.98
					V0218559	12/11/25		1,404.66		1,404.66
					V0218725	12/16/25		269.89		269.89
					V0219016	01/08/26		1,380.00		1,380.00
					V0219368	01/20/26		238.00		238.00
					V0219369	01/20/26		250.00		250.00
								13,093.30		13,093.30
E0033762	01/22/26	Outst	0189374	Mr. Joseph M. Camarillo	V0219382	01/21/26		160.00		160.00
								160.00		160.00
E0033763	01/22/26	Outst	0001869	Michelle Gosa	V0217891	11/18/25		205.00		205.00

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
					V0219380	01/21/26		205.00		205.00
								410.00		410.00
E0033764	01/22/26	Outst	0001226	Raymond W Konrath	V0219390	01/21/26		160.00		160.00
								160.00		160.00
E0033765	01/22/26	Outst	0198650	Ms. Carla McKenzie	V0219343	01/16/26		251.35		251.35
								251.35		251.35
E0033766	01/22/26	Outst	0187216	Mr. Neil J. Moss	V0219392	01/21/26		160.00		160.00
								160.00		160.00
E0033767	01/22/26	Outst	0061069	Hector L. Munoz	V0219388	01/21/26		200.00		200.00
								200.00		200.00
E0033768	01/22/26	Outst	0212423	Ivan Munoz	V0219139	01/14/26		485.00		485.00
								485.00		485.00
E0033769	01/22/26	Outst	0000928	Mr. James P. O'Connell,	V0219391	01/21/26		160.00		160.00
								160.00		160.00
E0033770	01/22/26	Outst	0000820	Ms. Tsonka I. Pencheva	V0219330	01/15/26		35.00		35.00
								35.00		35.00
E0033771	01/22/26	Outst	0222322	Nicole E. Pettinato	V0219074	01/12/26		680.00		680.00
								680.00		680.00
E0033772	01/22/26	Outst	0200502	Alejandro Rocha	V0219075	01/12/26		200.00		200.00
								200.00		200.00
E0033773	01/22/26	Outst	0220326	Carmelo Rodriguez, JR	V0219077	01/12/26		240.00		240.00
								240.00		240.00
E0033774	01/22/26	Outst	0232592	Matthew J. Rouleau	V0219078	01/12/26		480.00		480.00
								480.00		480.00
E0033775	01/22/26	Outst	0201801	Michael R. Traversa	V0219386	01/21/26		220.00		220.00
								220.00		220.00

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
E0033776	01/22/26	Outst	0158266	Mr. Christopher J. Wido	V0219381	01/21/26		180.00		180.00
								180.00		180.00
E0033779	01/22/26	Outst	0156646	ATI Nursing Education	V0219409	01/22/26	P0017824	1,280.00		1,280.00
								1,280.00		1,280.00
E0033780	01/29/26	Outst	0000809	Mr. Hernan Alonso	V0219442	01/26/26		475.00		475.00
								475.00		475.00
E0033781	01/29/26	Outst	0162406	Mrs. Irina V. Cline	V0219428	01/23/26		400.76		400.76
								400.76		400.76
E0033782	01/29/26	Outst	0215382	Mr. Peter Coccaro	V0219445	01/27/26		391.87		391.87
								391.87		391.87
E0033783	01/29/26	Outst	0197705	Ms. Trisha D. Conley	V0219370	01/20/26		430.63		430.63
								430.63		430.63
E0033784	01/29/26	Outst	0000841	Mrs. Michelle C. Herrera	V0219471	01/27/26		1,019.70		1,019.70
								1,019.70		1,019.70
E0033785	01/29/26	Outst	0204642	George Martinez	V0213772	08/28/25		2,000.00		2,000.00
								2,000.00		2,000.00
E0033786	01/29/26	Outst	0183993	Dr. Shannon Martino	V0219424	01/22/26		1,645.59		1,645.59
								1,645.59		1,645.59
E0033787	01/29/26	Outst	0061069	Hector L. Munoz	V0213794	08/29/25		2,500.00		2,500.00
								2,500.00		2,500.00
E0033788	01/29/26	Outst	0000953	Liliana Raygoza	V0219523	01/28/26		72.29		72.29
								72.29		72.29
E0033789	01/29/26	Outst	0227784	Danielle L. Reidel	V0219440	01/26/26		1,389.00		1,389.00
								1,389.00		1,389.00
E0033790	01/29/26	Outst	0216705	Stephanie M. Gassensmith	V0213783	08/28/25		2,000.00		2,000.00
								2,000.00		2,000.00

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

Check Number	Check Date	Check Status	Vendor ID	Payee Name	Voucher ID	Voucher Date	PO/BPO Number	Voucher Amount	Cash Disc Amount	Check Amount
								2,000.00		2,000.00
E0033791	01/29/26	Outst	0217408	Digital Theatre US LLC	V0219345	01/16/26		2,336.52		2,336.52
								2,336.52		2,336.52
E0033796	01/30/26	Outst	0001422	CCCTU-Cope Fund	V0219652	01/30/26		173.00		173.00
								173.00		173.00
E0033797	01/30/26	Outst	0001374	College & University Cre	V0219654	01/30/26		200.00		200.00
								200.00		200.00
E0033798	01/30/26	Outst	0160763	Illinois Education Assoc	V0219656	01/30/26		1,856.34		1,856.34
								1,856.34		1,856.34
E0033799	01/30/26	Outst	0191845	Metropolitan Alliance of	V0219657	01/30/26		62.00		62.00
								62.00		62.00
E0033800	01/30/26	Outst	0001372	Morton College Teachers	V0219658	01/30/26		3,182.32		3,182.32
					V0219659	01/30/26		1,905.17		1,905.17
								5,087.49		5,087.49
E0033801	01/30/26	Outst	0209135	Omni Financial Group, In	V0219660	01/30/26		14,676.79		14,676.79
								14,676.79		14,676.79
E0033802	01/30/26	Outst	0001513	SEIU Local 73 Cope	V0219661	01/30/26		33.00		33.00
								33.00		33.00
E0033803	01/30/26	Outst	0001373	Service Employees Intl U	V0219662	01/30/26		287.41		287.41
								287.41		287.41
E0033804	01/30/26	Outst	0001161	State Univ Retirement Sy	V0219664	01/30/26		89,317.78		89,317.78
								89,317.78		89,317.78
								=====	=====	=====
								1,039,560.26		1,039,560.26

Bank Code	Account Number	Description	Debit	Credit
01 General Checking	01-0000-00000-230000000	General : Accounts Payable	1,039,560.26	0.00
	01-0000-00000-110000000	General : Cash	0.00	1,039,560.26
			----- 1,039,560.26	----- 1,039,560.26

**Morton College
Over 10K Report
January 2026**

Vendor Name	Check Date	Check Number	Board Approved Date	Amount	Item Description Line 1
All Pro Truck Driving School LLC	1/15/2026	E0033717	4/23/2025	\$17,850.00	instructional services
ATI Nursing Education	1/15/2026	E0033721	8/27/2025	\$39,433.25	Cohort 0526
ATI Nursing Education	1/22/2026	E0033779	8/27/2025	\$1,280.00	Access codees
Campus Works, Inc	1/15/2026	E0033723	12/12/2025	\$52,566.00	Amendment 3
CDW Government LLC	1/15/2026	E0033724	10/22/2025	\$32,716.77	Netapp E4012 series
ComEd	1/6/2026	0126509	8/27/2025	\$1,020.70	Electricity
ComEd	1/15/2026	0126581	8/27/2025	\$20,682.26	Electricity
ComEd	1/30/2026	0126752	8/27/2025	\$863.89	Electricity
ComEd	1/30/2026	0126753	8/27/2025	\$10,607.05	Electricity
Forvis, LLP	1/15/2026	E0033734	6/25/2025	\$10,000.00	Audit Services
Freepoint Energy Solutions, LLC.	1/15/2026	E0033735	11/22/2025	\$37,355.22	Energy Charge
JourneyEd.com, Inc	1/15/2026	E0033739	10/22/2025	\$33,288.48	Acrobat Pro
Konica Minolta Bus Solut	1/15/2026	E0033740	8/27/2025	\$10,027.28	Maintenance
Krueger International Inc	1/20/2026	E0033760	EXEMPT	\$12,539.84	Doni Task Chair
Lo Destro Construction Company	1/15/2026	E0033744	10/22/2025	\$191,418.00	Bio Lab Remodel APP 1
Morton College Teachers Union Local	1/15/2026	E0033667	EXEMPT	\$5,087.49	Payroll Deductions
Morton College Teachers Union Local	1/30/2026	E0033800	EXEMPT	\$5,087.49	Payroll Deductions
NobleTec, LLC	1/6/2026	E0033609	10/22/2025	\$2,475.36	Basic Next BD Reinstate
NobleTec, LLC	1/15/2026	E0033747	10/22/2025	\$71,300.00	Hypervisor Upgrade-DL360
NRG Business Marketing LLC	1/15/2026	E0033748	8/27/2025	\$11,487.62	December Gas Commodity
Old National Bank	1/21/2026	E0033761	11/22/2025	\$13,093.30	BEST Plus 3.0 Test
Omni Financial Group, Inc.	1/15/2026	E0033668	EXEMPT	\$15,185.07	Payroll Deductions
Omni Financial Group, Inc.	1/30/2026	E0033801	EXEMPT	\$14,676.79	Payroll Deductions
State Univ Retirement Systems	1/15/2026	E0033671	EXEMPT	\$85,848.15	Payroll Deductions
State Univ Retirement Systems	1/30/2026	E0033804	EXEMPT	\$89,317.78	Payroll Deductions

\$ 785,207.79

Joanna M Martin

From: Mireya Perez
Sent: Wednesday, February 18, 2026 3:38 PM
To: Board Materials
Subject: Board action - Monthly Budget Report for Month End January 2026
Attachments: MC- JANUARY 2026 MONTHLY BUDGET REPORT.pdf

Proposed Action: THAT THE MONTHLY BUDGET REPORT FOR FISCAL YEAR TO DATE ENDING JANUARY 2026 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: mireya.perez@morton.edu
www.morton.edu

Morton Community College
FY26 Budget Report
Month Ending January 31, 2026



**Morton Community College
Budget Report Summary
January 31, 2026**

58%

Funds	Actual	Budget	%	Budget Remaining
<u>Education Fund</u>				
Revenue	\$ 22,116,798	\$ 32,269,031	68.5%	\$ 10,152,233
Expenditures	(16,836,722)	(32,569,031)	51.7%	(15,732,309)
Net	\$ 5,280,076	\$ (300,000)		\$ (5,580,076)
<u>Operations & Maintenance Fund</u>				
Revenue	\$ 1,650,508	\$ 3,435,800	48.0%	\$ 1,785,292
Expenditures	(1,823,099)	(3,545,800)	51.4%	(1,722,701)
Net	\$ (172,591)	\$ (110,000)		\$ 62,591
<u>Restricted Purpose Fund</u>				
Revenue	\$ 6,593,015	\$ 22,954,618	28.7%	\$ 16,361,603
Expenditures	(5,655,999)	(22,954,618)	24.6%	(17,298,619)
Net	\$ 937,016	\$ -		\$ (937,016)
<u>Audit Fund</u>				
Revenue	\$ 60,395	\$ 101,922	59.3%	\$ 41,527
Expenditures	(5,048)	(101,922)	5.0%	(96,874)
Net	\$ 55,347	\$ -		\$ (55,347)
<u>Liability, Protection & Settlement Fund</u>				
Revenue	\$ 595,040	\$ 984,426	60.4%	\$ 389,386
Expenditures	(609,010)	(984,426)	61.9%	(375,416)
Net	\$ (13,970)	\$ -		\$ 13,970
<u>General Bond Obligation Fund</u>				
Revenue	\$ 557,398	\$ 691,152	80.6%	\$ 133,754
Expenditures	(502,975)	(642,075)	78.3%	(139,100)
Net	\$ 54,423	\$ 49,077		\$ (5,346)
<u>Operations & Maintenance (Restricted) Fund</u>				
Revenue	\$ 64,253	\$ 4,700,524	1.4%	\$ 4,636,271
Expenditures	(576,178)	(4,700,524)	12.3%	(4,124,346)
Net	\$ (511,925)	\$ -		\$ 511,925
<u>All Funds</u>				
Revenue	\$ 31,637,407	\$ 65,137,473	48.6%	\$ 33,500,066
Expenditures	(26,009,031)	(65,498,396)	39.7%	\$ (39,489,365)
Net	\$ 5,628,376	\$ (360,923)		\$ (5,989,299)

EDUCATION FUND REVENUE
January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
LOCAL GOVERNMENT				
Property taxes	\$ 5,236,424	\$ 8,816,400	59.4%	\$ 3,579,976
Total Local Government	<u>\$ 5,236,424</u>	<u>\$ 8,816,400</u>		<u>\$ 3,579,976</u>
CORPORATE PERSONAL PROPERTY TAXES	\$ 716,496	\$ 1,500,000	47.8%	\$ 783,504
SURS HEALTH - ON BEHALF PAYMENTS	\$ -	\$ -	0.0%	\$ -
STATE GOVERNMENT				
ICCB credit hour grants	\$ 1,606,938	\$ 2,791,517	57.6%	\$ 1,184,579
ICCB equalization grants	2,550,080	4,173,529	61.1%	1,623,449
CTE formula grant	108,552	225,000	48.2%	116,448
Total State Government	<u>\$ 4,265,570</u>	<u>\$ 7,190,046</u>		<u>\$ 2,924,476</u>
STUDENT TUITION AND FEES				
Tuition	\$ 9,056,184	\$ 11,065,000	81.8%	\$ 2,008,816
Fees	2,264,712	2,295,535	98.7%	30,823
Total Tuition and Fees	<u>\$ 11,320,896</u>	<u>\$ 13,360,535</u>		<u>\$ 2,039,639</u>
MISCELLANEOUS				
Sales and service fees	\$ 19,943	\$ 200,550	9.9%	\$ 180,607
Investment revenue	557,468	1,200,000	46.5%	642,532
Nongovernmental gifts & scholarships		1,500	0.0%	1,500
Total Other Sources	<u>\$ 577,411</u>	<u>\$ 1,402,050</u>		<u>\$ 824,639</u>
Total Revenue	<u>\$ 22,116,797</u>	<u>\$ 32,269,031</u>	<u>68.5%</u>	\$ 10,152,234
Transfers in	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u>\$ -</u>
Total Revenue and Transfers in	<u>\$ 22,116,797</u>	<u>\$ 32,269,031</u>	68.5%	<u>\$ 10,152,234</u>

EDUCATION FUND EXPENDITURES

January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
EXPENDITURES				
By Program:				
Instruction				
Salaries	\$ 5,396,110	\$ 9,647,809	55.9%	\$ 4,251,699
Employee benefits	689,350	1,161,955	59.3%	472,605
Contractual services	247,433	608,200	40.7%	360,767
Material and supplies	277,225	800,620	34.6%	523,395
Conferences and meetings	23,145	87,700	26.4%	64,555
Total Instruction	<u>6,633,263</u>	<u>12,306,284</u>	<u>53.9%</u>	<u>5,673,021</u>
Academic Support				
Salaries	632,615	1,222,715	51.7%	590,100
Employee benefits	100,068	186,204	53.7%	86,136
Contractual services	224,328	330,000	68.0%	105,672
Material and supplies	118,539	308,400	38.4%	189,861
Conferences and meetings	25,982	61,950	41.9%	35,968
Fixed charges	55,913	150,000	37.3%	94,087
Total Academic Support	<u>1,157,445</u>	<u>2,259,269</u>	<u>51.2%</u>	<u>1,101,824</u>
Student Services				
Salaries	1,347,027	2,501,609	53.8%	1,154,582
Employee benefits	234,941	428,827	54.8%	193,886
Contractual services	214,730	454,000	47.3%	239,270
Material and supplies	704	210,575	0.3%	209,871
Conferences and meetings	71,824	206,150	34.8%	134,326
Fixed charges	-	26,500	0.0%	26,500
Total Student Services	<u>1,869,226</u>	<u>3,827,661</u>	<u>48.8%</u>	<u>1,958,435</u>
Public Service/Continuing Education				
Salaries	177,271	302,417	58.6%	125,146
Employee benefits	19,877	34,843	57.0%	14,966
Contractual services	71,628	151,000	47.4%	79,372
Material and supplies	1,559	24,200	6.4%	22,641
Conferences and meetings	4,727	17,850	26.5%	13,123
Other tuition/fee waiver	3,990	10,500	38.0%	6,510
Total Public Service/Continuing Education	<u>279,052</u>	<u>540,810</u>	<u>51.6%</u>	<u>261,758</u>
Auxiliary Services				
Salaries	176,038	312,548	56.3%	136,510
Employee benefits	36,095	54,781	65.9%	18,686
Contractual services	400,115	556,000	72.0%	155,885
Material and supplies	111,839	251,000	44.6%	139,161
Conferences and meetings	103,439	347,000	29.8%	243,561
Fixed charges	4,800	40,000	12.0%	35,200
Total Auxiliary Services	<u>832,326</u>	<u>1,561,329</u>	<u>53.3%</u>	<u>729,003</u>

EDUCATION FUND EXPENDITURES

January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
EXPENDITURES				
Institutional Support				
Salaries	\$ 1,572,190	\$ 3,034,608	51.8%	\$ 1,462,418
Employee benefits	394,363	815,977	48.3%	421,614
Contractual services	2,112,755	2,872,500	73.6%	759,745
Material and supplies	101,038	519,500	19.4%	418,462
Conferences and meetings	105,200	216,800	48.5%	111,600
Fixed charges	-	1,500	0.0%	1,500
Other	82,947	130,000	63.8%	47,053
Total Institutional Support	<u>4,368,493</u>	<u>7,590,885</u>	<u>57.5%</u>	<u>3,222,392</u>
Scholarships, Student Grants & Waivers				
Student grants and scholarships	1,696,918	1,900,000	89.3%	203,082
Total Scholarships, Student Grants & Waivers	<u>1,696,918</u>	<u>1,900,000</u>	<u>89.3%</u>	<u>203,082</u>
Contingencies	-	241,293	0.0%	241,293
Total Expenditures	<u>\$ 16,836,723</u>	<u>\$ 30,227,531</u>	<u>55.7%</u>	<u>\$ 13,390,808</u>
Transfers out	-	2,341,500	0.0%	2,341,500
Total Expenditures and Transfers out	<u>\$16,836,723</u>	<u>\$ 32,569,031</u>	<u>51.7%</u>	<u>\$ 15,732,308</u>

OPERATION & MAINTENANCE FUND REVENUE AND EXPENDITURES

January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
LOCAL GOVERNMENT				
Property taxes	\$ 1,050,010	\$ 1,763,800	59.5%	\$ 713,790
CORPORATE PERSONAL PROPERTY TAXES	<u>171,176</u>	<u>850,000</u>	<u>20.1%</u>	<u>678,824</u>
STATE GOVERNMENT				
ICCB equalization grants	<u>425,013</u>	<u>791,000</u>	<u>53.7%</u>	<u>365,987</u>
MISCELLANEOUS				
Sales and service fees	-	5,000	0.0%	5,000
Facilities	4,310	16,000	26.9%	11,690
Investment revenue	-	10,000	0.0%	10,000
Total Miscellaneous	<u>4,310</u>	<u>31,000</u>	<u>13.9%</u>	<u>26,690</u>
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 1,650,509</u>	<u>\$ 3,435,800</u>	<u>48.0%</u>	<u>\$ 1,419,304</u>
EXPENDITURES				
By Program:				
Operations and Maintenance of Plant				
Salaries	\$873,778	\$1,552,689	56.3%	\$678,911
Employee benefits	130,126	215,611	60.4%	85,485
Contractual services	311,119	663,000	46.9%	351,881
Material and supplies	76,988	188,000	41.0%	111,012
Conferences and meetings	-	6,500	0.0%	6,500
Utilities	431,089	910,000	47.4%	478,911
Other	-	10,000	0.0%	10,000
Total Operations and Maintenance of Plant	<u>1,823,100</u>	<u>3,545,800</u>	<u>51.4%</u>	<u>1,722,700</u>
Total Expenditures	<u>\$ 1,823,100</u>	<u>\$ 3,545,800</u>	<u>51.4%</u>	<u>\$ 1,722,700</u>

RESTRICTED PURPOSE FUND REVENUE
January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
STATE GOVERNMENT				
ICCB	1,873,909	\$1,944,969	96.3%	71,060
ISBE grant revenue- other	156,000	262,764	59.4%	106,764
Other Sources	253,109	9,292,394	2.7%	9,039,285
Total State Government	<u>2,283,018</u>	<u>11,500,127</u>	<u>19.9%</u>	<u>9,217,109</u>
FEDERAL GOVERNMENT				
ICCB	-	778,902	0.0%	778,902
Department of education	4,308,625	10,665,589	40.4%	6,356,964
Other	1,372	10,000	13.7%	8,628
Total Federal Government	<u>4,309,997</u>	<u>11,454,491</u>	<u>37.6%</u>	<u>6,365,592</u>
Total Revenue	<u>\$ 6,593,015</u>	<u>\$ 22,954,618</u>	<u>28.7%</u>	<u>\$ 15,582,701</u>

RESTRICTED PURPOSE FUND EXPENDITURES
January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
EXPENDITURES				
By Program:				
Instruction				
Salaries	\$ 653,209	\$ 1,369,941	47.7%	\$ 716,732
Employee benefits	120,194	5,268,338	2.3%	5,148,144
Contractual services	26,745	70,278	38.1%	43,533
Material and supplies	88,850	525,994	16.9%	437,144
Conferences and meetings	1,331	47,641	2.8%	46,310
Student grants and scholarships	59,860	305,535	19.6%	245,675
Total Instruction	<u>950,189</u>	<u>7,587,727</u>	<u>12.5%</u>	<u>6,637,538</u>
Academic Support				
Salaries	7,825	81,283	0.0%	73,458
Employee benefits	811	600,000	0.0%	599,189
Other Contract Services	13,556	56,125	0.0%	42,569
Material and supplies	1,743	7,000	0.0%	5,257
Conferences and meetings	2,690	12,000	0.0%	9,310
Other Fixed Charges		1,720	0.0%	1,720
Total Academic Support	<u>26,625</u>	<u>758,128</u>	<u>3.5%</u>	<u>731,503</u>
Student Services				
Salaries	16,903	72,510	23.3%	55,607
Employee benefits	1,222	1,017,651	0.1%	1,016,429
Other Contract Services	82,811	144,860	57.2%	62,049
Material and supplies	192,590	263,693	73.0%	71,103
Conferences and meetings	2,154	10,170	21.2%	8,016
Total Student Services	<u>295,680</u>	<u>1,508,884</u>	<u>19.6%</u>	<u>1,213,204</u>
Public Service/Continuing Education				
Salaries	162,309	228,357	71.1%	66,048
Employee benefits	31,744	277,310	11.4%	245,566
Contractual services	8,765	9,630	91.0%	865
Material and supplies	13,688	23,596	58.0%	9,908
Conferences and meetings	5,599	25,500	22.0%	19,901
Student grants and scholarships	16,230	16,230	100.0%	0
Total Public Service/Continuing Education	<u>238,335</u>	<u>580,623</u>	<u>41.0%</u>	<u>342,288</u>

RESTRICTED PURPOSE FUND REVENUE AND EXPENDITURES

January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
Auxiliary Services				
Employee benefits	\$ -	\$ 125,000	0.0%	\$ 125,000
Total Auxiliary Services	<u>-</u>	<u>125,000</u>	<u>0.0%</u>	<u>125,000</u>
Operations and Maintenance of Plant				
Employee benefits	-	750,000	0.0%	750,000
Total Operation and Maintenance of Plant	<u>-</u>	<u>750,000</u>	<u>0.0%</u>	<u>750,000</u>
Institutional Support				
Employee benefits	-	1,300,000	0.0%	1,300,000
Conferences and meetings	-	-	0.0%	-
Total Institutional Support	<u>-</u>	<u>1,300,000</u>	<u>0.0%</u>	<u>1,300,000</u>
Scholarships, Student Grants & Waivers				
Salaries	95,730	156,521	61.2%	60,791
Student grants and scholarships	4,049,440	10,187,735	39.7%	6,138,295
<u>Total Scholarships, Student Grants & Waivers</u>	<u>4,145,170</u>	<u>10,344,256</u>	<u>40.1%</u>	<u>6,199,086</u>
Total Expenditures	<u>\$ 5,655,999</u>	<u>\$ 22,954,618</u>	<u>24.6%</u>	<u>\$ 17,298,619</u>

AUDIT FUND REVENUE AND EXPENDITURES
January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	\$ 60,395	\$ 86,872	69.5%	\$ 26,477
<u>MISCELLANEOUS</u>				
Investment revenue	-	50	0.0%	50
<u>Total Revenue</u>	\$ 60,395	\$ 86,922	69.5%	\$ 26,527
<u>Transfers in</u>	-	15,000	0.0%	15,000
<u>Total Revenue and Transfers in</u>	\$ 60,395	\$ 101,922	59.3%	\$ 41,527
<u>EXPENDITURES</u>				
<u>By Program:</u>				
<u>Institutional Support</u>				
Contractual services	5,048	101,922	5.0%	96,874
<u>Total Expenditures</u>	\$ 5,048	\$ 101,922	5.0%	\$ 96,874

LIABILITY, PROTECTION & SETTLEMENT FUND REVENUE AND EXPENDITURES

January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
REVENUE				
LOCAL GOVERNMENT				
Property taxes	\$ 595,040	\$ 984,326	60.5%	\$ 389,286
MISCELLANEOUS				
Investment revenue	-	100	0.0%	100
Total Revenue	\$ 595,040	\$ 984,426	60.4%	\$ 389,386
EXPENDITURES				
<u>By Program:</u>				
Instruction				
Employee benefits	82,071	150,000	54.7%	67,929
Academic Support				
Employee benefits	8,802	16,900	52.1%	8,098
Student Services				
Employee benefits	18,832	35,500	53.0%	16,668
Public Service/Continuing Education				
Employee benefits	4,889	8,500	57.5%	3,611
Auxiliary Services				
Employee benefits	2,560	6,000	42.7%	3,440
Operations and Maintenance of Plant				
Employee benefits	13,129	20,500	64.0%	7,371
Institutional Support				
Employee benefits	40,096	70,000	57.3%	29,904
Contractual services	32,370	200,000	16.2%	167,630
Other Fixed Charges	406,262	477,026	85.2%	70,764
Total Institutional Support	478,728	747,026	64.1%	268,298
Total Expenditures	\$ 609,011	\$ 984,426	61.9%	\$ 375,415

GENERAL BOND OBLIGATION FUND REVENUE AND EXPENDITURES

January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
<u>LOCAL GOVERNMENT</u>				
Property taxes	\$ 557,399	\$ 691,052	80.7%	\$ 133,653
<u>MISCELLANEOUS</u>				
Investment revenue	-	100	0.0%	100
Total Revenue	557,399	691,152	80.6%	133,753
<u>EXPENDITURES</u>				
By Program:				
Institutional Support				
Fixed charges	502,975	642,075	78.3%	139,100
<u>TRANSFERS OUT</u>				
	-	-	0.0%	-
Total Expenditures	\$ 502,975	\$ 642,075	78.3%	\$ 139,100

OPERATIONS & MAINTENANCE (RESTRICTED) FUND REVENUE AND EXPENDITURES

January 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>REVENUE</u>				
STATE GOVERNMENT				
Capital Development Board	-	2,374,024	0.0%	2,374,024
Total	-	2,374,024	0.0%	2,374,024
OTHER SOURCES				
Investment Interest	64,253	-	0.0%	(64,253)
Total	64,253	-	0.0%	(64,253)
TRANSFERS IN				
	\$ -	\$ 2,326,500	0.0%	\$ 2,326,500
<u>Total Revenue and Transfers in</u>	<u>\$ 64,253</u>	<u>\$ 4,700,524</u>	<u>1.4%</u>	<u>\$ 4,636,271</u>
<u>EXPENDITURES</u>				
By Program:				
Operations and Maintenance of Plant				
Contractual services	-	260,000	0.0%	260,000
Capital outlay	576,178	4,440,524	13.0%	3,864,346
Total Operation and Maintenance of Plant	576,178	4,700,524	12.3%	4,124,346
Total Expenditures	\$ 576,178	\$ 4,700,524	12.3%	\$ 4,124,346

Joanna M Martin

From: Mireya Perez
Sent: Tuesday, February 17, 2026 8:22 AM
To: Board Materials
Subject: Fw: Action Item 8.3 for 2/25/2026 Board Meeting
Attachments: TR 1.31.26.pdf

From: Suzanna Raigoza <Suzanna.Raigoza@morton.edu>
Sent: Friday, February 13, 2026 5:23 PM
To: Mireya Perez <mireya.perez@morton.edu>
Subject: Action Item 8.3 for 2/25/2026 Board Meeting

Proposed Action: THAT THE MONTHLY TREASURER’S REPORTS FOR JANUARY 2026 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: January 2026

<i>Institution</i>	<i>Purchased</i>	<i>Principal</i>	<i>Rate</i>	<i>Type</i>	<i>Maturity</i>
<i>The Illinois Funds, Springfield</i>	1-May-06	\$12,575,429.68	3.827%	TIF Prime Fund	31-Jan-26
	Sum	<u>\$12,575,429.68</u>			
Grand Total		\$ 12,575,429.68			

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

PROPOSED ACTION: THAT THE BOARD ACCEPT THE ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR 2025 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 2025 Audit
Fiscal Year 2025 Single Audit
Communication from FORVIS, LLP

MORTON COLLEGE DISTRICT 527

Cicero, Illinois



ANNUAL COMPREHENSIVE FINANCIAL REPORT : FISCAL YEARS ENDED
: JUNE 30, 2025 & 2024

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FISCAL YEARS ENDED
JUNE 30, 2025 AND 2024**

Prepared by the Business Office

Morton College, Community College District No. 527
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June 30, 2025 and 2024

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June 30, 2025 and 2024

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INTRODUCTORY SECTION



ANNUAL COMPREHENSIVE FINANCIAL REPORT

MORTON **MC** COLLEGE

Fiscal Years Ended
June 30, 2025 & 2024

Introductory Section



February 17, 2026

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, 2025, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management of the College. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and changes in financial position of the College. All disclosures necessary to enable the reader to gain an understanding of the College’s financial activities in relation to its mission have been included.

FINANCIAL STATEMENTS

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

VISION, MISSION AND GOALS

The District’s Vision Statement:

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

The District’s Mission Statement:

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

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

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

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



DIVERSITY STATEMENT

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

GENERAL

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

ECONOMIC CONDITION AND OUTLOOK

The following table illustrates enrollments over the last five years:

**Student Enrollment Headcount
Fiscal Year**

PROGRAM TYPE	Fiscal Year				
	2025	2024	2023	2022	2021
Transfer Program	1,595	1,646	1,680	1,624	1,730
Career Programs	1,155	1,141	1,130	1,512	1,470
Liberal Studies	806	774	656	232	664
Course Enrollees	1,218	1,360	1,093	1,123	670
Adult Education/ESL	993	1,002	1,037	819	861
Total	<u>5,767</u>	<u>5,923</u>	<u>5,596</u>	<u>5,310</u>	<u>5,395</u>
Total FTE	<u>2,269</u>	<u>2,335</u>	<u>2,188</u>	<u>2,174</u>	<u>2,255</u>

FINANCIAL INFORMATION

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

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



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

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

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

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

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

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

Property Tax Year		<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Assessed valuation (in millions)		<u>2,575</u>	<u>2,613</u>	<u>1,920</u>	<u>1,951</u>	<u>2,132</u>
	Legal Limit					
Tax Rates						
Education Fund	0.7500	0.3489	0.3354	0.4314	0.4045	0.3633
Operation and Maintenance Fund	0.1000	0.0697	0.0653	0.0834	0.0781	0.0712
Operation and Maintenance Fund (restricted)	0.0500				-	-
Bond and interest	-	0.0263	0.0260	0.0351	0.0346	0.0319
Life Safety Fund	0.1000		-	-	-	-
Liability Insurance Fund	-	0.0275	0.0263	0.0324	0.0304	0.0271
Social Security Fund	-	0.0120	0.0107	0.0133	0.0125	0.0112
Audit Fund	0.0050	0.0040	0.0033	0.0042	0.0039	0.0035
Total		<u>1.0050</u>	<u>0.4884</u>	<u>0.4670</u>	<u>0.5998</u>	<u>0.5082</u>

The assessed value of taxable property for 2024, for taxes collectible in 2025, is \$2,575,018,736.

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 2025 experienced a 3% decrease in student headcount and a 3% decrease in full-time equivalent compared to 2024. We expect for these numbers to increase 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 FY2025. As of June 30, 2024, \$6,795,000 was outstanding. See Note 5.

OTHER INFORMATION

Awards. The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the College for its annual comprehensive financial report for the fiscal year ended June 30, 2025. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

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

Respectfully submitted,

ISI Mireya Perez

Mireya Perez
Chief Financial Officer

ISI Dr. Keith McLaughlin

Dr. Keith McLaughlin
President

Morton College, Community College District 527

PRINCIPAL OFFICIALS
June 30, 2025

BOARD OF TRUSTEES

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

ADMINISTRATION

Dr. Keith McLaughlin, President

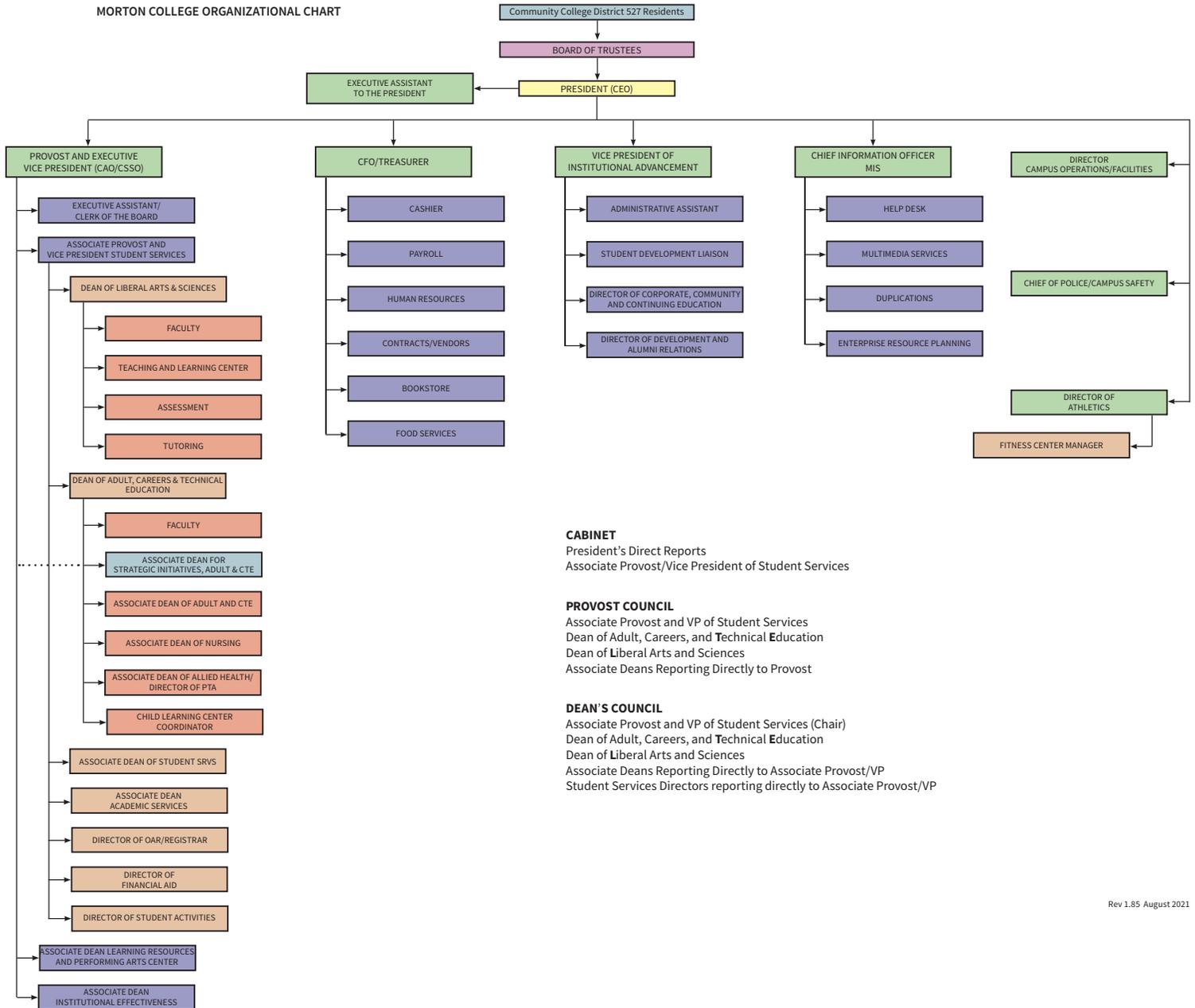
Dr. Sheldon Walcher – Vice President of Academic Affairs

Mireya Perez, Chief Financial Officer/Treasurer

DEPARTMENT ISSUING REPORT

Business Office

MORTON COLLEGE ORGANIZATIONAL CHART



CABINET

President's Direct Reports
Associate Provost/Vice President of Student Services

PROVOST COUNCIL

Associate Provost and VP of Student Services
Dean of Adult, Careers, and Technical Education
Dean of Liberal Arts and Sciences
Associate Deans Reporting Directly to Provost

DEAN'S COUNCIL

Associate Provost and VP of Student Services (Chair)
Dean of Adult, Careers, and Technical Education
Dean of Liberal Arts and Sciences
Associate Deans Reporting Directly to Associate Provost/VP
Student Services Directors reporting directly to Associate Provost/VP



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, 2024

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Years Ended
June 30, 2025 & 2024

MORTON **MC** COLLEGE

Financial Section

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, 2025 and 2024, 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, 2025 and 2024, 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 audits. 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 discussed in Note 1 to the financial statements, the College implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, during the current fiscal year. 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 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 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.

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 audits were 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 2025 Certification of Per Capita Cost but does not include the basic financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2026, 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
February 17, 2026

Management's Discussion and Analysis

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

This section of Morton College's Financial Report presents Management's Discussion and Analysis of the College's financial activity during the fiscal years ended June 30, 2025 and June 30, 2024. 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 10-13) are designed to emulate corporate presentation models whereby all College activities are consolidated into one total column. The Statements of Net Position presents information on all the College's assets and liabilities, with the difference between the two reported as net position. These statements combine and consolidate current and long-term financial resources and capital assets. The Statements of Revenues, Expenses and Changes in Net Position focus on both the gross costs and the net costs of College activities, which are supported mainly by property taxes, state and other revenues. This approach is intended to summarize and simplify the user's analysis of costs of various College services to students and the public.

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

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>	<u>2023</u>	<u>Increase (Decrease)</u>
Current assets	\$ 36.5	\$ 37.8	\$ (1.3)	\$ 34.8	\$ 3.0
Noncurrent assets:					
Restricted cash and long-term investments	2.7	2.7	-	2.7	-
Subscription, lease, and capital assets, net of depreciation and amortization	<u>32.4</u>	<u>34.4</u>	<u>(2.0)</u>	<u>33.5</u>	<u>0.9</u>
Total assets	<u>71.6</u>	<u>74.9</u>	<u>(3.3)</u>	<u>71.0</u>	<u>3.9</u>
Deferred outflows of resources	<u>1.0</u>	<u>1.3</u>	<u>(0.3)</u>	<u>1.5</u>	<u>(0.2)</u>
Current liabilities	7.8	7.9	(0.1)	5.5	2.4
Noncurrent liabilities	<u>15.0</u>	<u>16.6</u>	<u>(1.6)</u>	<u>13.6</u>	<u>3.0</u>
Total liabilities	<u>22.8</u>	<u>24.5</u>	<u>(1.7)</u>	<u>19.1</u>	<u>5.4</u>
Deferred inflows of resources	<u>13.1</u>	<u>14.5</u>	<u>(1.4)</u>	<u>16.6</u>	<u>(2.1)</u>
Net position:					
Investment in capital assets	23.1	24.6	(1.5)	25.0	(0.4)
Restricted	6.8	7.7	(0.9)	7.6	0.1
Unrestricted	<u>6.8</u>	<u>4.9</u>	<u>1.9</u>	<u>4.2</u>	<u>0.7</u>
Total net position	<u>\$ 36.7</u>	<u>\$ 37.2</u>	<u>\$ (0.5)</u>	<u>\$ 36.8</u>	<u>\$ 0.4</u>

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

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

2025

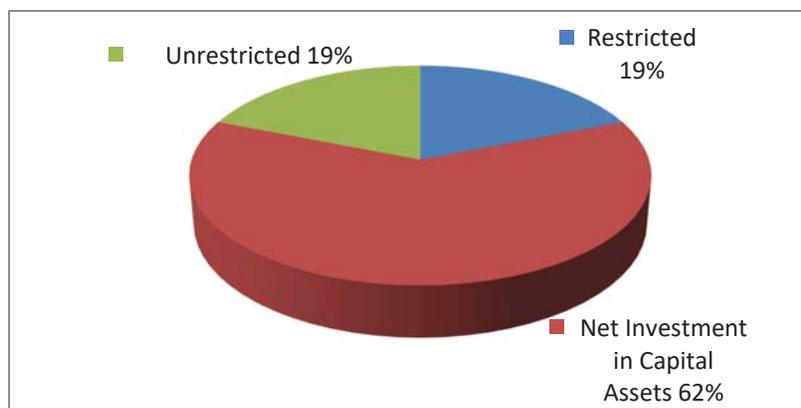
Total net position, at June 30, 2025, decreased by \$.5M compared to fiscal year 2024 bringing it to \$36.7M. The decrease is primarily due to the decrease in current assets of \$1.3M due to decrease in cash and cash equivalents of \$.3M and a decrease in government claims of \$.4M mainly due to a decrease in receivables for both corporate property replacement tax grant and MC Success Grant, decrease in capital assets of \$1.8M due to an increase in building renovations that were completed and increase in accumulated depreciation; a decrease in current liabilities of \$0.1M due to an increase in unearned grant revenue of \$0.1M, and a decrease in accounts payable of \$0.3M due to decrease in capital projects completed by June 30 but not billed until the following fiscal year and a decrease in noncurrent liabilities of \$1.6M due to a decrease of \$0.4M in general obligation bonds and an decrease of \$0.7M in the other postemployment benefit liability. The following are key changes by function: total operating expenses increased to \$47.5M from \$47.1M mainly due to an increase in academic support of \$.2M due to an increase in salaries, and meeting expense and an increase in depreciation and amortization of \$.5M due to building renovations and the increase in accumulated depreciation. There was a decrease in student services of \$0.6M which was due to a decrease in grants with the MC Success Grant coming close to the end, a decrease in operations and maintenance of plant of \$.4M due decrease in architectural services and capital equipment expense.

2024

Total net position, at June 30, 2024, increased by \$.4M compared to fiscal year 2023 bringing it to \$37.2M. 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 \$2.3M mainly due to receivables collected from HEERF grants, decrease in capital assets of \$1.3M due to an increase in building renovations that were completed and increase in accumulated depreciation; an increase in current liabilities of \$2.4M due to an increase in unearned grant revenue of \$0.7M, and 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 \$3.0M due to a new subscription liability of \$1.3M and the implementation of GASB101 resulting in accrued sick time liability of \$2.8M. The following are key changes by function: Total operating expenses decreased to \$47.1M from \$47.7M mainly due to an increase in Instruction of \$4.6M caused by an increase in instructional service contracts and an increase in grants, an increase in operations and maintenance of plant of \$0.9M due to an increase in utility expense, contractual services and architectural fees. There was a decrease in student services of \$0.4M which was due to end in funding of some HEERF grants, a decrease in institutional support of \$5.8M due end in funding of some HEERF grants.

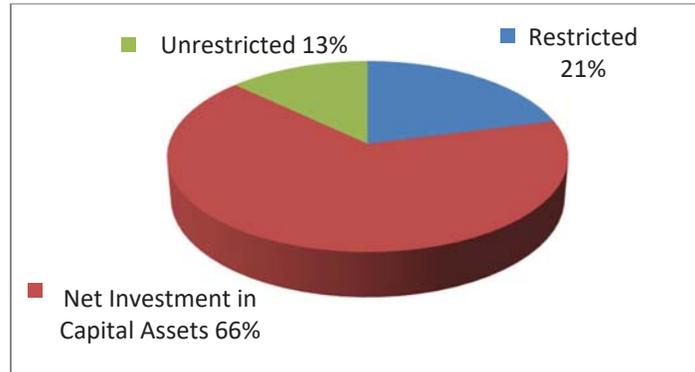
The following is a graphic illustration of net position.

**Net Position
June 30, 2025**



MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

**Net Position
June 30, 2024**



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

	2025	2024	Increase (Decrease)	2023	Increase (Decrease)
Operating revenues:					
Tuition and fees	\$ 11.3	\$ 11.3	\$ -	\$ 10.9	\$ 0.4
Scholarship allowance	(5.3)	(4.4)	(0.9)	(4.9)	0.5
Auxiliary and other	0.1	0.1	-	0.1	-
Total	6.1	7.0	(0.9)	6.1	0.9
Less operating expenses	47.5	47.1	0.4	47.7	(0.6)
Net operating loss	(41.4)	(40.1)	(1.3)	(41.6)	1.5
Nonoperating revenues and expenses:					
Property taxes	11.1	11.7	(0.6)	10.3	1.4
State grants and contracts	19.3	20.0	(0.7)	22.0	(2.0)
Federal grants and contracts	9.3	9.5	(0.2)	15.0	(5.5)
Investment income	1.5	1.5	-	0.9	0.6
Interest expense	(0.3)	(0.3)	-	(0.3)	-
Total	40.9	42.4	(1.5)	47.9	(5.5)
Increase (decrease) in net position	(0.5)	2.3	(2.8)	6.3	(4.0)
Net position, beginning of year	37.2	36.8	0.4	30.5	6.3
Restatement	-	(1.9)	1.9	-	(1.9)
Net position, beginning of year, as restated	37.2	34.9	2.3	30.5	4.4
Net position, end of year	36.7	37.2	(0.5)	36.8	0.4
Total revenues	\$ 47.3	\$ 49.7	\$ (2.4)	\$ 54.3	\$ (4.6)
Total expenses	\$ 47.8	\$ 47.4	\$ 0.4	\$ 48.0	\$ (0.6)

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

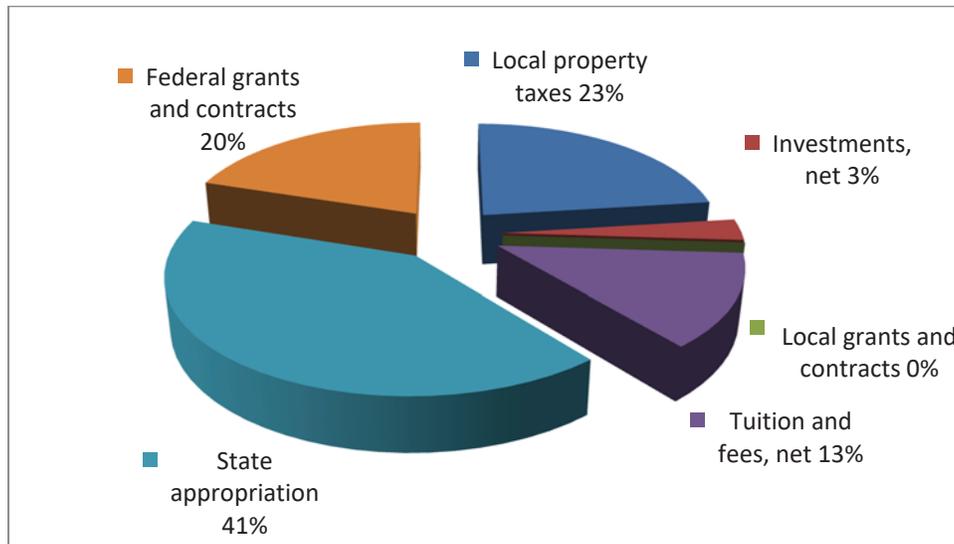
2025

Net operating loss, for the twelve months ended June 30, 2025, increased to \$41.4M from \$40.1M in 2024. Total operating expenses increased to \$47.5M from \$47.1M mainly due to an increase in Academic Support of \$.2M due to an increase in salaries, and meeting expense and increase in depreciation and amortization of \$.5M due to building renovations and increases in accumulated depreciation. There was a decrease in Student Services of \$.6M which was due to a decrease in grants with the MC Success Grant coming close to the end, a decrease in Operations and Maintenance of Plant of \$.4M due decrease in architectural services and capital equipment expense.

2024

Net operating loss, for the twelve months ended June 30, 2024, decreased to \$40.1M from \$41.6M in 2023 Total operating expenses decreased to \$46.6M from \$47.7M mainly due to an increase in Instruction of \$4.6M caused by an increase in instructional service contracts and an increase in grants, an increase in Operations and Maintenance of Plant of \$.9M due to an increase in utility expense, contractual services and architectural fees. There was a decrease in Student Services of \$.4M which was due to end in funding of some HEERF grants, a decrease in Institutional Support of \$5.8M due end in funding of some HEERF grants.

Revenues by Source (2025):



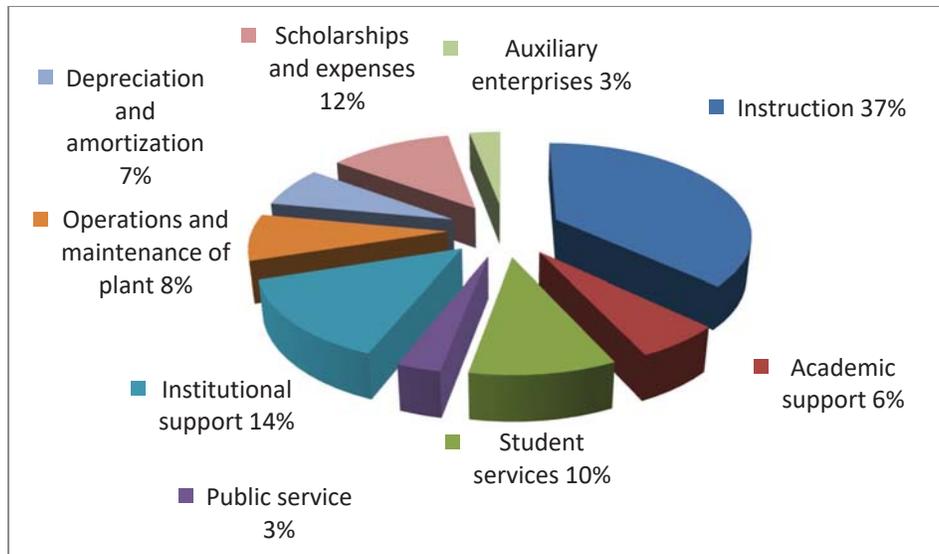
MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

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

	2025	2024	Increase (Decrease)	2023	Increase (Decrease)
Instruction	\$ 17.6	\$ 17.8	\$ (0.2)	\$ 13.2	\$ 4.6
Academic support	2.9	2.7	0.2	2.5	0.2
Student services	4.6	5.2	(0.6)	5.6	(0.4)
Public service	1.2	1.0	0.2	0.8	0.2
Institutional support	6.8	6.2	0.6	12.0	(5.8)
Operations and maintenance of plant	3.9	4.3	(0.4)	3.4	0.9
Depreciation and amortization	3.3	2.8	0.5	2.6	0.2
Scholarships and fellowships	5.7	5.5	0.2	5.5	-
Auxiliary enterprises	1.5	1.6	(0.1)	2.1	(0.5)
Total	\$ 47.5	\$ 47.1	\$ 0.4	\$ 47.7	\$ (0.6)

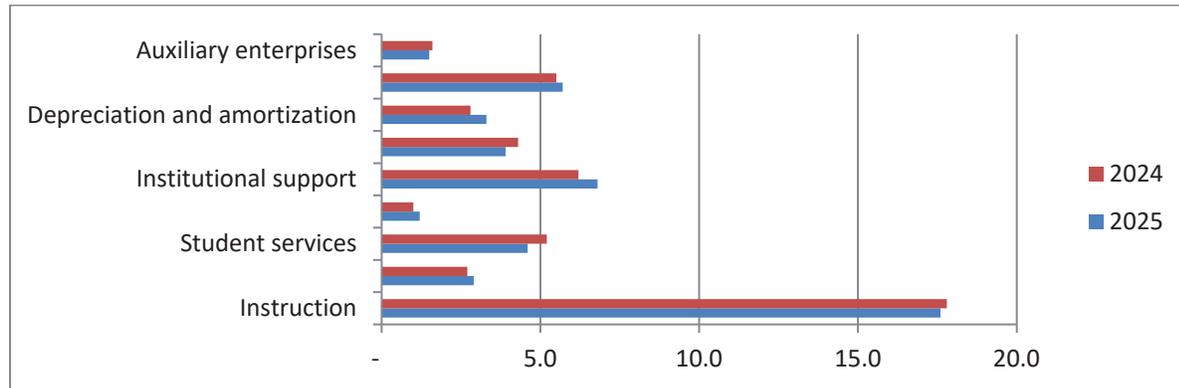
The following is a graphic illustration of operating expenses:

Operating Expenses by Function (2025):



MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

Comparison of Operating Expenses Fiscal Years 2025 and 2024 (in millions):



2025

Total operating expenses increased to \$47.5M from \$47.1M mainly due to an increase in Academic Support of \$.2M due to an increase in salaries, and meeting expense and an increase in depreciation and amortization of \$.5M due to building renovations and an increase in accumulated depreciation. There was a decrease in Student Services of \$.06M which was due to a decrease in grants with the MC Success Grant coming close to the end, a decrease in Operations and Maintenance of Plant of \$.4M due decrease in architectural services and capital equipment expense.

2024

Total operating expenses decreased to \$47.1M from \$47.7M mainly due to an increase in Instruction of \$4.6M caused by an increase in instructional service contracts and an increase in grants, an increase in Operations and Maintenance of Plant of \$0.9M due to an increase in utility expense, contractual services and architectural fees. There was a decrease in Student Services of \$0.4M which was due to end in funding of some HEERF grants, a decrease in Institutional Support of \$5.8M due end in funding of some HEERF grants.

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

	<u>2025</u>	<u>2024</u>	<u>(Decrease)</u>	<u>2023</u>	<u>(Decrease)</u>
Net position:					
Net investment in capital assets	\$ 23.1	\$ 24.6	\$ (1.5)	\$ 25.0	\$ (0.4)
Restricted expendable	7.2	7.7	(0.5)	7.6	0.1
Unrestricted	<u>6.4</u>	<u>4.9</u>	<u>1.5</u>	<u>4.1</u>	<u>0.8</u>
Total	<u>\$ 36.7</u>	<u>\$ 37.2</u>	<u>\$ (0.5)</u>	<u>\$ 36.7</u>	<u>\$ 0.5</u>

2025

Total net position, at June 30, 2025, decreased by \$.5M compared to fiscal year 2024 bringing it to \$36.7M. The decrease is primarily due to the decrease in current assets of \$1.3M due to decrease in cash and cash equivalents of \$.2M and a decrease in government claims of \$.4M mainly due to a decrease in receivables for both corporate property replacement tax grant and MC Success Grant, decrease in capital assets of \$1.8M due to an increase in building renovations that were completed and increase in accumulated depreciation; a decrease in current liabilities of \$0.1M due to an increase in unearned grant revenue of \$0.1M, and a decrease in accounts payable of \$0.3M due to decrease in capital projects completed by June 30 but not billed until the following fiscal year and a decrease in noncurrent liabilities of \$1.6M due to a decrease of \$0.4M in general obligation bonds and an decrease of \$0.7M in the other postemployment benefit liability. The following are key changes by fund: Total operating expenses increased to \$47.5M from \$47.1M mainly due to an increase in academic support of \$.2M due to an increase in salaries, and meeting expense and increase in depreciation and amortization of \$.5M due to building renovations and increases in

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

accumulated depreciation. There was a decrease in Student Services of \$0.6M which was due to a decrease in grants with the MC Success Grant coming close to the end, a decrease in Operations and Maintenance of Plant of \$0.4M due decrease in architectural services and capital equipment expense.

2024

Total net position, at June 30, 2024, increased by \$0.5M compared to fiscal year 2023 bringing it to \$37.2M. 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 \$2.3M mainly due to receivables collected from HEERF grants, decrease in capital assets of \$1.3M due to an increase in building renovations that were completed and increase in accumulated depreciation; an increase in current liabilities of \$2.4M due to an increase in unearned grant revenue of \$0.7M, and 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 \$3.0M due to new subscription liability of \$1.3M and the implementation of GASB101 which resulted in accrued sick time liability of \$2.8M. The following are key changes by function: Total operating expenses decreased to \$447.1M from \$47.7M mainly due to an increase in Instruction of \$4.6M caused by an increase in instructional service contracts and an increase in grants, an increase in Operations and Maintenance of Plant of \$0.9M due to an increase in utility expense, contractual services and architectural fees. There was a decrease in Student Services of \$0.4M which was due to end in funding of some HEERF grants, a decrease in Institutional Support of \$5.8M due end in funding of some HEERF grants.

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

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>	<u>2023</u>	<u>Increase (Decrease)</u>
Capital assets:					
Land improvements	\$ 2.6	\$ 2.6	\$ -	\$ 2.6	\$ -
Construction in progress	0.8	0.6	0.2	4.9	(4.3)
Building	57.6	57.0	0.6	51.6	5.4
Furniture, fixtures, and equipment	9.5	9.3	0.2	9.1	0.2
Lease assets	<u>0.5</u>	<u>0.5</u>	<u>-</u>	<u>0.3</u>	<u>0.2</u>
Total	71.0	70.0	1.0	68.5	1.5
Less: accumulated depreciation	<u>(40.5)</u>	<u>(37.7)</u>	<u>(2.8)</u>	<u>(35.0)</u>	<u>(2.7)</u>
Net capital assets	<u>\$ 30.5</u>	<u>\$ 32.3</u>	<u>\$ (1.8)</u>	<u>\$ 33.5</u>	<u>\$ (1.2)</u>

2025

Net capital asset decrease of \$1.8M mainly relates to the \$0.6M increase in Building additions including Bio AP lab renovations, field turf, roof repairs and phone system upgrades, net of the \$2.8M net increase in accumulated depreciation and a \$2.0M increase in Construction in progress which include exterior upgrades, Building E ADA upgrades, Microbiology lab upgrades to name a few. For more detail information on capital asset activity, please see Note 4.

2024

Net capital asset decrease of \$1.2M mainly relates to the \$5.4M increase in Building additions including Bio AP lab renovations, Tutoring Center renovations and sliding glass project to name a few, net of the \$2.7M net decrease in accumulated depreciation and a \$4.3M decrease in Construction in progress which include exterior upgrades and Building E ADA upgrades to name a few. For more detail information on capital asset activity, please see Note 4.

MORTON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 527
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025 and 2024
(UNAUDITED)

	Long-Term Debt				
	June 30,				
	(In millions)				
	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>	<u>2023</u>	<u>Increase (Decrease)</u>
Long-term debt:					
General obligations	\$ 7.6	\$ 8.0	\$ (0.4)	\$ 8.4	\$ (0.4)
Subscription liabilities	1.5	1.7	(0.2)	-	1.7
Lease liabilities	0.2	0.2	-	0.1	0.1
Net other postemployment benefit liability	5.0	5.8	(0.8)	5.6	0.2
Total	<u>\$ 14.3</u>	<u>\$ 15.7</u>	<u>\$ (1.4)</u>	<u>\$ 14.1</u>	<u>\$ 1.6</u>

2025

The \$1.4M decrease in long-term debt is due to \$0.4M decrease in general obligations and \$0.8M 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.

2024

The \$1.6M increase in long-term debt is due to new subscription liability of \$1.7M along with \$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.

Other Factors

The Coronavirus (COVID-19) pandemic has had an impact on enrollment for fiscal year 2019, 2021 and 2022. We started seeing increases in enrollment beginning in FY23 and expect to continue to see an enrollment increase in fiscal year 2026 and possibly reach pre-pandemic enrollment numbers by end of FY26. We implemented GASB Statement No 101 – Compensated Absences to include sick leave, vacation leave and personal leave. This resulted in the recording of accrued sick time liability in the amount of \$2.8M for FY24 and \$2.6M for FY25.

Basic Financial Statements

Morton College, Community College District No. 527
Statements of Net Position
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 27,308,982	\$ 27,589,718
Receivables, net		
Property taxes and corporate personal property replacement taxes, net allowances of \$1,793,631 in 2025 and \$1,805,528 in 2024, respectively	4,701,417	5,199,678
Government claims	1,592,732	1,999,227
Tuition and fees, net of allowances for doubtful accounts of \$6,386,237 in 2025 and \$6,283,839 in 2024	2,435,188	2,423,349
Other	72,538	90,085
Prepaid expenses and other current assets	403,559	498,752
Total Current Assets	<u>36,514,416</u>	<u>37,800,809</u>
Noncurrent Assets		
Restricted cash and cash equivalents	2,756,489	2,659,945
Subscription assets, net of accumulated amortization	1,941,469	2,162,552
Lease assets, net of accumulated amortization	139,620	139,620
Capital assets, net of accumulated depreciation, where applicable	30,312,230	32,142,329
Total Noncurrent Assets	<u>35,149,808</u>	<u>37,104,446</u>
Total Assets	<u>71,664,224</u>	<u>74,905,255</u>
DEFERRED OUTFLOWS OF RESOURCES		
Other postemployment benefits	742,775	1,100,340
SURS contributions	275,337	226,609
Total Deferred Outflows of Resources	<u>1,018,112</u>	<u>1,326,949</u>

Morton College, Community College District No. 527
Statements of Net Position
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 375,067	\$ 727,177
Accrued salaries	855,804	761,314
Compensated absences - current	1,417,576	1,426,267
Unearned revenue		
Tuition and fees	2,917,699	2,853,795
Grants	892,934	792,548
Other current liabilities	455,702	648,381
Long-term obligations - current		
Current portion of subscription liabilities	502,280	396,536
Current portion of lease liabilities	43,465	40,797
Current portion of general obligation bonds	355,000	340,000
Total Current Liabilities	<u>7,815,527</u>	<u>7,986,815</u>
Noncurrent Liabilities		
Subscription liabilities, net of current portion	978,489	1,297,609
Lease liabilities, net of current portion	109,749	129,168
Compensated absences	1,613,056	1,719,357
General obligation bonds, net of current portion	7,263,753	7,658,764
Net other postemployment benefit liabilities	5,036,222	5,797,761
Total Noncurrent Liabilities	<u>15,001,269</u>	<u>16,602,659</u>
Total Liabilities	<u>22,816,796</u>	<u>24,589,474</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes	6,453,222	6,188,915
Other postemployment benefits	6,673,732	8,277,865
Total Deferred Inflows of Resources	<u>13,126,954</u>	<u>14,466,780</u>
NET POSITION		
Net investment in capital assets	23,140,583	24,581,627
Restricted for		
Capital projects	6,425,878	7,455,418
Debt service	160,905	112,831
Specific purposes	170,284	165,701
Unrestricted	6,840,936	4,860,373
Total Net Position	<u>\$ 36,738,586</u>	<u>\$ 37,175,950</u>

Morton College, Community College District No. 527
Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating Revenues		
Tuition and fees, net of scholarship allowances of \$5,227,585 and \$4,421,103 in 2025 and 2024, respectively	\$ 6,058,710	\$ 6,952,653
Sales and services of auxiliary activities	47,262	81,520
Total Operating Revenues	<u>6,105,972</u>	<u>7,034,173</u>
Operating Expenses		
Instruction	17,434,867	17,802,641
Academic support	2,944,108	2,702,373
Student services	4,603,646	5,234,040
Public service	1,221,032	993,648
Auxiliary enterprises	1,526,776	1,579,777
Operations and maintenance of plant	3,880,746	4,322,357
Institutional support	6,937,659	6,192,442
Scholarships and fellowships	5,693,714	5,528,357
Depreciation and amortization	3,297,520	2,790,773
Total Operating Expenses	<u>47,540,068</u>	<u>47,146,408</u>
Operating Loss	<u>(41,434,096)</u>	<u>(40,112,235)</u>
Nonoperating Revenue (Expense)		
Federal grants and contracts	9,299,613	9,516,885
State grants and contracts	19,361,153	20,004,842
Local grants and contracts	3,875	7,995
Property taxes	11,130,898	11,655,144
Interest expense on bonds	(264,438)	(282,886)
Investment income (expense)	1,465,631	1,495,503
Total Nonoperating Revenue	<u>40,996,732</u>	<u>42,397,483</u>
Change in Net Position	(437,364)	2,285,248
Net Position, Beginning of Year	<u>37,175,950</u>	<u>36,765,255</u>
Restatement, see Note 1	-	(1,874,553)
Net Position, Beginning of Year, As Restated	<u>37,175,950</u>	<u>34,890,702</u>
Net Position, End of Year	<u>\$ 36,738,586</u>	<u>\$ 37,175,950</u>

Morton College, Community College District No. 527
Statements of Cash Flows
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating Activities		
Tuition and fees	\$ 6,110,775	\$ 7,046,901
Payments to suppliers	(19,644,020)	(19,191,728)
Payments to employees	(20,216,219)	(19,520,432)
Auxiliary enterprise charges, net	47,262	81,520
Net Cash Used in Operating Activities	<u>(33,702,202)</u>	<u>(31,583,739)</u>
Noncapital Financing Activities		
Local property taxes	11,893,466	11,714,750
Grants and contracts	9,365,570	11,095,230
State appropriations	12,874,246	15,210,171
Net Cash Provided by Noncapital Financing Activities	<u>34,133,282</u>	<u>38,020,151</u>
Capital and Related Financing Activities		
Purchase of capital assets	(944,982)	(1,451,039)
Subscription liability payments	(490,686)	(641,421)
Payments on capital debt	(380,798)	(384,117)
Interest paid on capital debt	(264,437)	(282,886)
Net Cash Used in Capital and Related Financing Activities	<u>(2,080,903)</u>	<u>(2,759,463)</u>
Investing Activities		
Interest received on investments	1,465,631	1,495,503
Net Increase (Decrease) in Cash and Cash Equivalents	(184,192)	5,172,452
Cash and Cash Equivalents, Beginning of Year	30,249,663	25,077,211
Cash and Cash Equivalents, End of Year	<u>\$ 30,065,471</u>	<u>\$ 30,249,663</u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating loss	\$ (41,434,096)	\$ (40,112,235)
Adjustment to reconcile operating loss to net cash used in operating activities		
Depreciation and amortization	3,297,520	2,963,787
Amortization of bond premium	(40,011)	(38,065)
State payment in kind for retirement	8,820,938	8,308,451
State payment in kind for OPEB	(1,871,685)	(2,078,311)
Deferred outflows of resources - other postemployment benefit	308,837	185,143
Deferred inflows of resources - other postemployment benefit	(1,604,133)	(2,427,596)
Net other postemployment benefit liability	(761,539)	229,214
Changes in		
Tuition and fees receivable	(11,839)	249,902
Inventories		
Prepaid expenses	95,193	(128,522)
Accounts payable	(352,110)	(11,174)
Accrued salaries and compensated absences	(20,502)	981,454
Unearned tuition and fees	63,904	(155,654)
Other current liabilities	(192,679)	449,867
Net Cash Used in Operating Activities	<u>\$ (33,702,202)</u>	<u>\$ (31,583,739)</u>
Noncash Capital and Related Financing Activities		
Lease acquisitions	\$ 24,047	\$ 122,932
Subscription acquisitions	\$ 277,310	\$ 2,362,142

Note 1. Organization and Summary of Significant Accounting Policies

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

Reporting Entity

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

Basis of Accounting

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

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

Accrual Basis

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

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.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

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 (equipment and vehicles), 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 - 50 years for buildings and building improvements and 5 years for equipment and vehicles.

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, 2025 and 2024, 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.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

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 (\$161,636 and \$154,523 at June 30, 2025 and 2024, respectively) and other restricted purposes (\$8,648 and \$11,178 at June 30, 2025 and 2024, 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.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

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, 2025 and 2024, the College distributed \$280,918 and \$314,074, 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 estimates 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 includes a separate section for deferred outflows of resources. This financial statement element represents a consumption of net assets applicable to future periods and will not be recognized as an outflow of resources (expense or expenditure) until that time. The College has two items that qualify for reporting in this category: deferred outflows of resources related to Other Postemployment Benefits (OPEB) and contributions made to the State Universities Retirement System (SURS or the System). These deferred outflows represent benefits and contributions that will be recognized as expense (or as a reduction of the net OPEB liability) in future reporting 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

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

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.

Change in Accounting Principle

The College adopted the provisions of GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. The statement updates the recognition and measurement guidance for compensated absences under a unified model. The statement clarifies that a liability should be recorded for compensated absences that are more likely than not to be paid or otherwise settled. Additionally, it amends certain existing disclosure requirements. The implementation resulted in the following impact on the fiscal year 2024 financial statements:

	<u>As Restated</u>	<u>As Previously Reported</u>	<u>Effect of Change</u>
Statement of Net Position			
Liabilities			
Current Liabilities			
Accrued salaries and vacation	761,314	1,041,343	(280,029)
Compensated absences - current	1,426,267	-	1,426,267
Total Current Liabilities	7,986,815	6,840,577	1,146,238
Noncurrent Liabilities			
Compensated absences	1,719,357	-	1,719,357
Total Noncurrent Liabilities	16,602,659	14,883,302	1,719,357
Total Liabilities	24,589,474	21,723,879	2,865,595
Net Position			
Unrestricted	4,860,373	7,725,968	(2,865,595)
Total Net Position	37,175,950	40,041,545	(2,865,595)
Statement of Revenue, Expenses, and Changes in Net Position			
Operating Expenses			
Instruction	17,802,641	17,140,278	662,363
Academic support	2,702,373	2,661,081	41,292
Student services	5,234,040	5,150,054	83,986
Public service	993,648	960,865	32,783
Auxiliary enterprises	1,579,777	1,571,571	8,206
Operations and maintenance of plant	4,322,357	4,268,855	53,502
Institutional support	6,192,442	6,083,532	108,910
Total Operating Expenses	47,146,408	46,155,366	991,042
Operating Loss	(40,112,235)	(39,121,193)	(991,042)
Change in Net Position	2,285,248	3,276,290	(991,042)
Net Position, Beginning of Year	34,890,702	36,765,255	(1,874,553)
Net Position, End of Year	37,175,950	40,041,545	(2,865,595)

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

	<u>As Restated</u>	<u>As Previously Reported</u>	<u>Effect of Change</u>
Statement of Cash Flows			
Reconciliation of Operating Loss to Net Cash Used in Operating Activities			
Operating loss	(40,112,235)	(39,121,193)	(991,042)
Accrued salaries and compensated absences	981,454	(9,588)	991,042

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 2024 become due and payable in two installments (March 1, 2025 and August 1, 2025). 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 2024 tax year and collected in 2025 are recorded as revenue in the year ended June 30, 2025. The remaining revenue related to the 2024 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 2025. 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 2024 extended levy.

A reserve of approximately \$1,800,000 for the fiscal years 2025 and 2024, respectively, has been set up for the estimated amount of unpaid amounts related to prior years’ taxes.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

The statutory maximum tax rates and the respective rates for the 2024 and 2023 tax levies, per \$100 of assessed valuation, are as follows:

	Statutory Maximum Rate	Tax Levy Year	
		2024	2023
Current			
Education Fund	0.7500	0.3447	0.3302
Operation and Maintenance Fund	0.1000	0.0697	0.0653
Operation and Maintenance Fund (Restricted)	-	-	-
Bond and Interest	-	-	-
Limited Bonds	-	0.0263	0.0260
Life Safety Fund	0.1000	-	-
Liability, Protection, and Settlement Fund	-	0.0275	0.0263
Social Security Fund	-	0.0120	0.0107
Audit Fund	0.0050	0.0040	0.0033
Levy Adjustment	-	0.0042	0.0052
	<u>0.9550</u>	<u>0.4884</u>	<u>0.4670</u>

Note 3. Cash and Investments

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

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

Deposits

As of June 30, 2025 and 2024, the carrying amounts of the College's deposits were \$3,841,230 (\$2,756,489 is restricted) and \$4,255,833 (\$2,659,945 is restricted), respectively, with bank balances of \$4,307,397 and \$4,592,785, respectively. These amounts do not include the petty cash on hand of \$518 at June 30, 2025 and 2024. 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, 2025, approximately \$2,700,000 of the College's deposits were exposed to custodial credit risk. At June 30, 2024, approximately \$2,600,000 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.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

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, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 27,308,982	\$ 27,589,718
Restricted cash and cash equivalents	<u>2,756,489</u>	<u>2,659,945</u>
Total cash and investments	<u>\$ 30,065,471</u>	<u>\$ 30,249,663</u>

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

	<u>2025</u>	<u>2024</u>
Deposits	\$ 3,841,230	\$ 4,255,833
Investments in securities and similar instruments	26,223,723	25,993,312
Petty cash on hand	<u>518</u>	<u>518</u>
Total cash and investments	<u>\$ 30,065,471</u>	<u>\$ 30,249,663</u>

As of June 30, 2025, the College had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>Less Than 1 Year</u>	<u>1 - 5 Years</u>	<u>6 - 10 Years</u>	<u>More Than 10 Years</u>
State Treasurer Illinois Funds	<u>\$ 26,223,723</u>	<u>\$ 26,223,723</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>Less Than 1 Year</u>	<u>1 - 5 Years</u>	<u>6 - 10 Years</u>	<u>More Than 10 Years</u>
State Treasurer Illinois Funds	<u>\$ 25,993,312</u>	<u>\$ 25,993,312</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2025 and 2024.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

Note 4. Capital Assets

The following is a summary of changes in capital assets for the year ended June 30, 2025:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers/ Disposals</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ 2,600,248
Construction in progress	640,294	127,224	-	767,518
Total capital assets not being depreciated	<u>3,240,542</u>	<u>127,224</u>	<u>-</u>	<u>3,367,766</u>
Capital assets being depreciated				
Building and building improvements	56,981,244	692,571	-	57,673,815
Furniture, fixtures and equipment	9,338,760	124,815	-	9,463,575
Lease assets - equipment	456,062	24,047	-	480,109
Total capital assets being depreciated	<u>66,776,066</u>	<u>841,433</u>	<u>-</u>	<u>67,617,499</u>
Total	<u>70,016,608</u>	<u>968,657</u>	<u>-</u>	<u>70,985,265</u>
Less accumulated depreciation and amortization for:				
Buildings and building improvements	28,869,829	2,531,780	-	31,401,609
Furniture, fixtures and equipment	8,548,388	221,072	-	8,769,460
Lease assets	316,442	45,904	-	362,346
Total accumulated depreciation and amortization	<u>37,734,659</u>	<u>2,798,756</u>	<u>-</u>	<u>40,533,415</u>
Capital assets, net	<u>\$ 32,281,949</u>			<u>\$ 30,451,850</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers/ Disposals</u>	<u>Ending Balance</u>
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 depreciated	<u>7,481,390</u>	<u>144,987</u>	<u>(4,385,835)</u>	<u>3,240,542</u>
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	<u>60,961,247</u>	<u>1,428,984</u>	<u>4,385,835</u>	<u>66,776,066</u>
Total	<u>68,442,637</u>	<u>1,573,971</u>	<u>-</u>	<u>70,016,608</u>
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	<u>34,943,886</u>	<u>2,790,773</u>	<u>-</u>	<u>37,734,659</u>
Capital assets, net	<u>\$ 33,498,751</u>			<u>\$ 32,281,949</u>

Note 5. Bonds Payable

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

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A summary of long-term liability activity for the year ended June 30, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Bonds payable					
Serial bonds, 2019 series	\$ 7,135,000	\$ -	\$ 340,000	\$ 6,795,000	\$ 355,000
Other long-term liabilities					
Unamortized bond premium	863,764	-	40,011	823,753	-
	<u>\$ 7,998,764</u>	<u>\$ -</u>	<u>\$ 380,011</u>	<u>\$ 7,618,753</u>	<u>\$ 355,000</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Current Portion</u>
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	-
	<u>\$ 8,356,829</u>	<u>\$ -</u>	<u>\$ 358,065</u>	<u>\$ 7,998,764</u>	<u>\$ 340,000</u>

Total principal and interest maturities on the bonds as of June 30, 2025, is as follows:

<u>Year Ending June 30,</u>	<u>Debt Obligation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
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
2030	430,000	208,700	638,700
2031-2035	2,475,000	729,775	3,204,775
2036-2039	2,360,000	193,400	2,553,400
	<u>\$ 6,795,000</u>	<u>\$ 2,167,175</u>	<u>\$ 8,962,175</u>

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

	<u>2025</u>	<u>2024</u>
Assessed valuation	<u>\$ 2,575,018,736</u>	<u>\$ 2,612,876,617</u>
Legal debt limit rate - 2.875% of assessed valuation	74,031,789	75,120,203
Debt applicable to debt limit	<u>(7,618,753)</u>	<u>(7,998,764)</u>
Legal debt margin	<u>\$ 66,413,036</u>	<u>\$ 67,121,439</u>

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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 \$264,437 and \$282,886 for the years ended June 30, 2025 and 2024, respectively.

Note 6. Lease Liabilities

The College entered into various leases for certain equipment in fiscal year 2021 through fiscal year 2025, with monthly payments ranging from \$167 through \$1,892 and interest rates ranging from 4.84% through 8.00%. The leases have various maturity dates through October of 2029. The equipment was recorded at a cost of \$480,109 and \$456,062 and accumulated depreciation is \$362,346 and \$316,442 as of June 30, 2025 and 2024, respectively.

Lease liability activity for the years ended June 30, 2025 and 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
June 30, 2025 Lease liabilities	\$ 169,965	\$ 24,047	\$ 40,798	\$ 153,214	\$ 43,465
June 30, 2024 Lease liabilities	\$ 111,150	\$ 122,932	\$ 64,117	\$ 169,965	\$ 40,797

The following is a schedule by year of payments under the leases as of June 30, 2025:

<u>Year Ending June 30,</u>	<u>Debt Obligation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2026	\$ 43,465	\$ 8,179	\$ 51,644
2027	41,661	5,705	47,366
2028	37,892	3,012	40,904
2029	29,698	3,917	33,615
2030	498	29	527
	<u>\$ 153,214</u>	<u>\$ 20,842</u>	<u>\$ 174,056</u>

Note 7. Compensated Absences

The College records a liability for compensated absences in accordance with GASB Statement No. 101, *Compensated Absences*. Compensated absences include vacation leave, sick leave, and other paid time off benefits that are attributable to services already rendered, accumulate, and are more likely than not to be used or otherwise paid or settled.

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Liabilities for compensated absences are recognized for:

- Unused leave that meets the recognition criteria (attributable to past service, accumulates, and is more likely than not to be used or paid).
- Used leave that has not yet been paid or settled.

The liability is measured using the employee’s pay rate in effect as of the financial statement date and includes salary-related payments that are directly and incrementally associated with payments for leave (such as employer payroll taxes and contributions to defined contribution plans).

Vacation leave is generally paid at 100% of the employee’s current pay rate upon termination. Sick leave is not paid upon termination; however, it is included in the liability to the extent it is more likely than not to be used for time off.

The portion of the liability expected to be liquidated within one year is reported as a current liability in the financial statements.

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.

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. Employees who retire are given credit for unused sick leave toward years of service in the State Universities Retirement System.

The activity related to the accrued compensated absences for the years ending June 30, 2025 and 2024, is as follows:

	<u>2025</u>	<u>2024</u>
Beginning balance	\$ 3,145,624	\$ 2,192,448
Additions	1,552,671	1,540,249
Deletions	<u>(1,667,663)</u>	<u>(587,073)</u>
Ending balance	<u>\$ 3,030,632</u>	<u>\$ 3,145,624</u>

Note 8. Defined Benefit Pension Plan

Plan Description

The College contributes to the State Universities Retirement System (SURS) of Illinois, a cost-sharing multiple-employer defined benefit plan with a special funding situation whereby the State of Illinois (State) makes substantially all actuarially determined required contributions on behalf of the participating employers. SURS was established July 1, 1941, to provide retirement annuities and other benefits for staff members and employees of state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents and other beneficiaries of such employees. SURS is considered a component unit of the

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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, 2024, 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 2025 and 2024 was 11.98% and 12.53%, respectively, of employee payroll. The normal cost is equal to the value of current year's pension benefit and does not include any allocation for the past unfunded liability or interest on the unfunded liability. Plan members are required to contribute 8.0% of their annual covered salary 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, 2025 and 2024, were \$8,554,942 and \$7,925,682, 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, 2025 and 2024, SURS reported a net pension liability of \$30,230,907,727 and \$29,444,538,098, respectively. The 2025 net pension liability was measured as of June 30, 2024. The 2024 net pension liability was measured as of June 30, 2023.

Employer Proportionate Share of Net Pension Liability

The fiscal year 2025 and 2024 amounts of the proportionate share of the net pension liability to be recognized by the College is \$0. The fiscal year 2025 and 2024 proportionate shares of the State's net pension liability associated with the College are \$129,552,439 or 0.4285% and \$123,842,844 or 0.4206%, 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, 2024 and 2023, and were determined based on the June 30, 2023 and 2022 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 2023 and 2022.

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Pension Expense

For the years ended June 30, 2025 and 2024, SURS reported a collective net pension expense of \$1,996,285,670 and \$1,884,388,521, respectively.

Employer Proportionate Share of Pension Expense

The employer proportionate share of collective pension expense is recognized as nonoperating revenue with matching expense (compensation and benefits) in the financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable earnings made to SURS during fiscal year 2021. As a result, the College recognized on-behalf revenue and pension expense of \$8,554,942 from this special funding situation for the fiscal year ended June 30, 2025, and \$7,925,682 for the fiscal year ended June 30, 2024.

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, 2025 or 2024.

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources

	As of June 30, 2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 305,114,071	\$ -
Change in assumptions	483,809,428	-
Net difference between projected and actual earnings on pension plan investments	-	27,577,324
	<u>\$ 788,923,499</u>	<u>\$ 27,577,324</u>

	As of June 30, 2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 62,591,844	\$ 12,277,871
Change in assumptions	70,957,694	420,880,693
Net difference between projected and actual earnings on pension plan investments	187,992,691	-
	<u>\$ 321,542,229</u>	<u>\$ 433,158,564</u>

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SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Expenses as of June 30, 2025

Year Ending June 30,	Amount
2026	\$ 126,531,380
2027	756,545,086
2028	(49,545,529)
2029	(72,184,762)
2030	-
Thereafter	-
	<u><u>\$ 761,346,175</u></u>

The College's Deferral of Fiscal Year 2025 Contributions

The College paid \$48,728 in contributions to SURS defined benefit pension plan during the year ended June 30, 2025. These contributions were made subsequent to the pension liability measurement date of June 30, 2024, and are recognized as deferred outflows of resources as of June 30, 2025.

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2024 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, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.15% to 15.00%, 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).

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For each major asset class that is included in the pension plans target asset allocation as of June 30, 2024, 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%	7.1%
Credit Fixed Income	6.5%	4.1%
Core Real Assets	8.0%	5.1%
Private Credit	2.5%	7.4%
Private Equity	11.0%	10.9%
Non-Core Real Assets	4.0%	9.1%
U.S. TIPS	5.0%	2.1%
Core Fixed Income	10.0%	1.3%
Systematic Trend Following	10.0%	2.9%
Alternative Risk Premia	3.0%	2.6%
Long Duration	2.0%	2.8%
Long Volatility	2.0%	(1.2)%
	100.0%	

Discount Rate

A single discount rate of 6.35% (6.37% 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 3.97% (3.86% in the prior year) (based on the Fidelity 20-Year Municipal GO AA Index as of June 30, 2024). 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 6.35% (6.37% 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:

<u>1% Decrease 5.35%</u>	<u>Current Single Discount Rate Assumption 6.35%</u>	<u>1% Increase 7.35%</u>
\$ 36,700,168,358	\$ 30,230,907,727	\$ 24,839,790,537

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.

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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, 2020 to June 30, 2023, was performed in Spring 2024, resulting in the adoption of new assumptions as of June 30, 2024. These assumptions are listed below.

Salary increase. The overall assumed salary increase range from 3.15% to 15.00% based on years of service, with an underlying wage inflation rate of 2.40%. Separate rates of increase are assumed for members in academic and non-academic positions.

Investment return. The investment return is assumed to be 6.50%. This reflects an assumed real rate of return to 4.10% and assumed price inflation of 2.40%.

Effective rate of interest. The long-term assumption for the effective rate of interest for crediting the money purchase accounts is 7.00%.

Normal retirement rates. Separate rates are assumed for members in academic positions, non-academic positions, and public safety positions. Rates are generally highest for public safety positions and lowest for academic positions.

Early retirement rates. Separate rates for members in academic positions and non-academic positions. Rates are generally higher for non-academic positions.

Turnover rates. Assumed rates maintain the pattern of decreasing termination rates as years of service increase, with separate rates for academic and non-academic positions.

Mortality rates. Use of Pub-2010 mortality tables reflects its high applicability to public pensions. The projection scale utilized is the MP-2021 scale, with separate rates for academic, non-academic, and public safety members.

Disability rates. Separate rates for members in academic positions, nonacademic positions and public safety positions, as well as for males and females. Public safety disability incidence is assumed to be 50% line-of-duty related and 50% ordinary.

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

Cost of living adjustment. Annual annuity increases are assumed to be 3% for Tier 1 members and 1.20% for Tier 2 members.

Note 9. Defined Contribution Retirement Plan

Plan Description

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

Benefits Provided

A defined contribution pension plan, originally called the Self-Managed Plan, was added to SURS benefit offerings as a result of Public Act 90-0448 enacted effective January 1, 1998. The plan was renamed the RSP effective September 1, 2020, after an extensive plan redesign. New employees are allowed six months after their date of hire to make an irrevocable election whether to participate in either the traditional or portable defined benefit pension plans or the RSP. A summary of the benefit provisions as of June 30, 2024, 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, 2024, 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, 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.

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 2025 and 2024. The College’s

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share of pensionable contributions was .1452% and .1452% during 2025 and 2024, respectively. As a result, the College recognized revenue and defined contribution pension expense of \$131,198 and \$131,198 from this special funding situation during the years ended June 30, 2025 and 2024, respectively, of which \$12,111 and \$12,111 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.

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June 30, 2025 and 2024

Benefits Provided

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

Contributions

Employers participating in a cost-sharing OPEB plan, and any nonemployer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate 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, 2025 and 2024, the College contributed \$120,374 and \$81,186, respectively, to CCHISF.

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

At June 30, 2025, 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:

	2025	2024
College's proportionate share of the net OPEB liability	\$ 5,036,222	\$ 5,797,761
State proportionate share of the net OPEB liability associated with the College	5,036,222	5,797,761
Total	\$ 10,072,444	\$ 11,595,522

The net OPEB liability was measured as of June 30, 2024, 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, 2024, the College's proportion was 0.76%, which was a decrease of 0.06% from its proportion as of June 30, 2023.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

A summary net other employment benefit liabilities for the years ended June 30, 2025 and 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
June 30, 2025					
Net other postemployment benefit liabilities	\$ 5,797,761	\$ 182,660	\$ 944,199	\$ 5,036,222	\$ -
June 30, 2024					
Net other postemployment benefit liabilities	\$ 5,568,547	\$ 328,355	\$ 99,141	\$ 5,797,761	\$ -

For the years ended June 30, 2025 and 2024, the College recognized OPEB expense of \$1,826,975 and \$1,826,975, respectively. The College recognized on-behalf revenue for the State share amounting to \$2,078,314 in 2025 and \$2,078,314 in 2024. These amounts are included in the OPEB expense recognized by the College.

At June 30, 2025 and 2024, the College reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	<u>2025</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 63,847	\$ 1,517,390
Changes of assumptions	37,241	3,659,120
Net difference between projected and actual earnings on OPEB investments	-	2,497
Changes in proportion and differences between the College's contributions and proportionate share of contributions	521,313	1,494,725
College contributions subsequent to the measurement date	120,374	-
	<u>\$ 742,775</u>	<u>\$ 6,673,732</u>
	<u>2024</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 87,246	\$ 1,745,455
Changes of assumptions	-	5,667,829
Net difference between projected and actual earnings on OPEB investments	-	1,239
Changes in proportion and differences between the College's contributions and proportionate share of contributions	931,908	863,342
College contributions subsequent to the measurement date	81,186	-
	<u>\$ 1,100,340</u>	<u>\$ 8,277,865</u>

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

The College's contribution of \$120,374 in 2025 and \$81,186 in 2024 were made after the measurement date of the OPEB liability but before the end of the College's nonemployer contribution entity's reporting period and will be recognized as a reduction of the OPEB liability in the subsequent fiscal period rather than the current fiscal period.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB at June 30, 2025, will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	\$ (1,638,841)
2027	(1,732,174)
2028	(1,572,460)
2029	(1,154,409)
2030	53,512
2031	<u>(6,959)</u>
	<u><u>\$ (6,051,331)</u></u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement date of June 30, 2024, unless otherwise specified:

Inflation	2.25%
Salary increases	Depends on service and ranges from 12.75% at less than 1 year of service to 3.50% at 34 or more years of service for employees under 50 and ranges from 12.00% at less than 1 year of service to 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 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.
Investment rate of return	0%, net of OPEB plan investment expense, including inflation, for all plan years.

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

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period June 30, 2018 to June 30, 2021. 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, 2024, the trust earned \$168,000 in interest, and due to a significant benefit payable, the plan fiduciary net position at June 30, 2024, 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 3.97% at June 30, 2024, and 3.86% at June 30, 2023 , 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 3.97% (3.86% 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.

<u>1% Decrease 2.97%</u>	<u>Current Single Discount Rate Assumption 3.97%</u>	<u>1% Increase 4.97%</u>
\$ 5,502,145	\$ 5,036,222	\$ 4,637,332

The following table shows the College’s share in the plan’s net OPEB liability as of June 30, 2024, 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 9.02% for fiscal year end 2025 decreasing to an ultimate trend rate of 4.25% in 2041.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

<u>1% Decrease (b)</u>	<u>Healthcare Cost Trend Rates Assumption (a)</u>	<u>1% Increase (c)</u>
\$ 4,525,019	\$ 5,036,222	\$ 5,655,506

- (a) Current healthcare trend rates – Pre-Medicare per capita costs: 9.02% in 2025, 8.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.
- (b) One percentage point decrease in current healthcare trend rates – Pre-Medicare per capita costs: 8.02% in 2025, 7.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 14.00% from 2026 to 2030, 6.00% in 2031 decreasing ratably to an ultimate trend rate of 3.25% in 2041.
- (b) One percentage point increase in current healthcare trend rates – Pre-Medicare per capita costs: 10.02% in 2025, 9.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 16.00% from 2026 to 2030, 8.00% in 2031 decreasing ratably to an ultimate trend rate of 5.25% in 2041.

Payable to the OPEB Plan

At June 30, 2025 and 2024, 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, 2025 and 2024, 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 position 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 totaling approximately \$700,000, all of which were completed in fiscal year 2025. There are also approximately \$767,000 in 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, 2025.

Note 13. Subscription Assets

Subscription asset activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>
Subscription Assets - Software	\$ 2,335,566	\$ 277,310	\$ -	\$ 2,612,876
Less: amortization	173,014	498,393	-	671,407
	<u>\$ 2,162,552</u>	<u>\$ (221,083)</u>	<u>\$ -</u>	<u>\$ 1,941,469</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>
Subscription Assets - Software	\$ -	\$ 2,335,566	\$ -	\$ 2,335,566
Less: amortization	-	173,014	-	173,014
	<u>\$ -</u>	<u>\$ 2,162,552</u>	<u>\$ -</u>	<u>\$ 2,162,552</u>

Note 14. 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, 2028.

Morton College, Community College District No. 527
Notes to Basic Financial Statements
June 30, 2025 and 2024

Subscription liability activity for the year ended June 30, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Subscription payable	\$ 1,694,145	\$ 277,310	\$ 490,686	\$ 1,480,769	\$ 502,280

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
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, 2025:

<u>Fiscal Year</u>	<u>Prinicipal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 507,772	\$ 63,457	\$ 571,229
2027	549,933	44,167	594,100
2028	<u>423,064</u>	<u>19,812</u>	<u>442,876</u>
Total minimum payments	<u>\$ 1,480,769</u>	<u>\$ 127,436</u>	<u>\$ 1,608,205</u>

Note 15. Pronouncements to be Implemented in the Future

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.

GASB Statement No. 104, *Disclosures of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital assets note disclosures. GASB 104 requires lease assets recognized in accordance with Statement No. 87, *Leases*, intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, and intangible assets other than those three types to be disclosed separately by major class. In addition, GASB 104 requires additional disclosures for capital assets held for sale. 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 requirements of this Statement should be applied retroactively to all periods presented in the basic financial statements, if practicable.

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

Required Supplementary Information

Morton College, Community College District No. 527
Required Supplementary Information
Pension
June 30, 2025 and 2024

Components of Net Pension Liability and Related Ratios

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

	FY 2025	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 liability	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
(b) Proportion of amount of the collective net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(c) Portion of nonemployer contributing entities' total proportion of collective net pension liability associated with employer	129,552,439	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
Total (b) + (c)	\$ 129,552,439	\$ 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	\$ 17,002,448	\$ 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	761.96%	724.06%	804.06%	745.22%	826.08%	796.71%	771.53%	724.00%	721.20%	653.01%
SURS plan net position as a percentage of the total pension liability	42.85%	44.06%	43.65%	45.45%	39.05%	40.71%	41.27%	42.04%	39.57%	42.37%

Schedule of College Contributions

	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Federal, trust, grant and other contribution	\$ 48,728	\$ 100,603	\$ 126,006	\$ 77,040	\$ 41,411	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution in relation to required contribution	48,728	100,603	126,006	77,040	41,411	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered payroll	17,991,781	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%	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 103-0548, effective August 11, 2023, made changes to the calculation of services and eliminated the part-time adjustment for participants on or after September 1, 2024. This change was first reflected in the Total Pension Liability as of June 30, 2024

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, 2020 to June 30, 2023, was performed in Spring 2024, resulting in the adoption of new assumptions as of June 30, 2024. These assumptions are listed below.

Salary increase. The overall assumed salary increase range from 3.15% to 15.00% based on years of service, with an underlying wage inflation rate of 2.40%. Separate rates of increase are assumed for members in academic and non-academic positions.

Morton College, Community College District No. 527
Required Supplementary Information
Pension
June 30, 2025 and 2024

Investment return. The investment return is assumed to be 6.50%. This reflects an assumed real rate of return to 4.10% and assumed price inflation of 2.40%.

Effective rate of interest. The long-term assumption for the effective rate of interest for crediting the money purchase accounts is 7.00%.

Normal retirement rates. Separate rates are assumed for members in academic positions, non-academic positions, and public safety positions. Rates are generally highest for public safety positions and lowest for academic positions.

Early retirement rates. Separate rates for members in academic positions and non-academic positions. Rates are generally higher for non-academic positions.

Turnover rates. Assumed rates maintain the pattern of decreasing termination rates as years of service increase, with separate rates for academic and non-academic positions.

Mortality rates. Use of Pub-2010 mortality tables reflects its high applicability to public pensions. The projection scale utilized is the MP-2021 scale, with separate rates for academic, non-academic, and public safety members.

Disability rates. Separate rates for members in academic positions, nonacademic positions and public safety positions, as well as for males and females. Public safety disability incidence is assumed to be 50% line-of-duty related and 50% ordinary.

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

Cost of living adjustment. Annual annuity increases are assumed to be 3% for Tier 1 members and 1.20% for Tier 2 members.

Morton College, Community College District No. 527
Required Supplementary Information
Other Postemployment Benefit Obligations
June 30, 2025 and 2024

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

	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>
College's proportion of the net OPEB liability	0.7570%	0.8208%	0.8134%	0.8605%	0.8071%	0.7841%	0.7491%
College's proportion of the net OPEB liability	\$ 5,036,222	\$ 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	5,036,222	5,797,761	5,568,547	14,933,848	14,710,581	14,808,702	14,121,970
Total	\$ 10,072,444	\$ 11,595,522	\$ 11,137,094	\$ 29,867,696	\$ 29,421,220	\$ 29,617,404	\$ 28,243,940
College's covered payroll	\$ 17,104,491	\$ 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	58.89%	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%	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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Statutorily required contribution	\$ 120,374	\$ 81,186	\$ 76,712	\$ 80,006	\$ 74,222	\$ 70,388	\$ 65,415
Contributions in relation to the actuarially determined contribution	120,374	81,186	76,712	80,006	74,222	70,388	65,415
Contribution deficiency (excess)	-	-	-	-	-	-	-
Covered payroll	17,991,781	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	0.67%	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, 2025, contribution rates are 0.50% of pay for active members, 0.50% of pay for community colleges, and 0.50% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

Morton College, Community College District No. 527
Required Supplementary Information
Other Postemployment Benefit Obligations
June 30, 2025 and 2024

Notes to Schedule

Actuarial valuation date	June 30, 2022
<i>Methods and assumptions used to determine contribution rates</i>	
Actuarial cost method	Entry-age normal
Asset valuation method	Market value
Inflation	2.25%
Health care cost trend rates	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041
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, 2025 & 2024

MORTON **MC** COLLEGE

Statistical Section

Morton College, Community College District No. 527
Statistical Section
Contents
June 30, 2025

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 47

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..... 53

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

Debt Capacity..... 62

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 68

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..... 70

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	2025	2024	2023	2022
Net Investment in Capital Assets	\$ 23,140,583	\$ 24,581,627	\$ 25,030,772	\$ 22,499,151
Restricted				
Capital projects	6,425,878	7,455,418	7,366,250	6,178,396
Working cash		-	-	-
Debt service	160,905	112,831	55,741	100,144
Specific purposes	170,284	165,701	155,982	157,476
Unrestricted *	<u>6,840,936</u>	<u>4,860,373</u>	<u>4,156,510</u>	<u>1,518,666</u>
Total Net Position	<u><u>\$ 36,738,586</u></u>	<u><u>\$ 37,175,950</u></u>	<u><u>\$ 36,765,255</u></u>	<u><u>\$ 30,453,833</u></u>

Data Source

College records

2021	2020	2019	2018	2017	2016
\$ 21,086,465	\$ 21,602,244	\$ 22,674,183	\$ 20,501,284	\$ 21,847,098	\$ 22,796,061
4,445,810	5,658,557	1,559,071	734,920	549,584	483,236
-	-	9,442,448	9,442,448	9,442,448	9,392,979
129,090	77,289	1,447,845	938,618	966,420	1,011,459
314,086	1,701,251	1,618,288	1,542,806	1,469,734	-
<u>2,592,563</u>	<u>(3,009,117)</u>	<u>(9,837,151)</u>	<u>(5,759,931)</u>	<u>5,684,050</u>	<u>5,251,744</u>
<u>\$ 28,568,014</u>	<u>\$ 26,030,224</u>	<u>\$ 26,904,684</u>	<u>\$ 27,400,145</u>	<u>\$ 39,959,334</u>	<u>\$ 38,935,479</u>

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

Fiscal Year	2025	2024	2023	2022
Operating Revenue				
Student tuition and fees, net	\$ 6,058,710	\$ 6,952,653	\$ 6,038,770	\$ 5,770,183
Other	47,262	81,520	60,794	56,402
Total Operating Revenue	6,105,972	7,034,173	6,099,564	5,826,585
Operating Expenses				
Instruction	17,434,867	17,802,641	15,792,733	18,274,990
Academic support	2,944,108	2,702,373	2,459,372	2,324,469
Student services	4,603,646	5,234,040	5,522,531	4,736,560
Public service	1,221,032	993,648	794,382	936,001
Institutional administration	6,937,659	6,192,442	9,791,588	9,217,916
Operations and maintenance of plant	3,880,746	4,322,357	3,199,860	4,138,286
Depreciation and amortization	3,297,520	2,790,773	2,637,448	2,787,618
Scholarship expense	5,693,714	5,528,357	5,501,365	8,273,607
Auxiliary expense	1,526,776	1,579,777	1,997,813	1,802,611
Total Operating Expenses	47,540,068	47,146,408	47,697,092	52,492,058
Operating Loss	(41,434,096)	(40,112,235)	(41,597,528)	(46,665,473)
Nonoperating Revenue (Expenses)				
Local property taxes	11,130,898	11,655,144	10,266,956	10,123,128
State appropriations	19,361,153	20,004,842	22,036,171	23,291,847
Federal grants and contracts	9,299,613	9,516,885	15,006,502	15,455,055
Local grants and contracts	3,875	7,995	14,695	2,010
Investment income	1,465,631	1,495,503	884,989	(3,623)
Interest expense on bonds	(264,438)	(282,886)	(300,363)	(317,125)
Net Nonoperating Revenue	40,996,732	42,397,483	47,908,950	48,551,292
Increase (Decrease) in Net Position	\$ (437,364)	\$ 2,285,248	\$ 6,311,422	\$ 1,885,819

Data Source

Morton College Annual Comprehensive Financial Reports and general ledger reports

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 6,692,938	\$ 6,544,419	\$ 6,133,413	\$ 4,982,373	\$ 4,684,983	\$ 4,596,204
112,287	53,378	119,321	1,211,196	1,696,682	1,720,315
<u>6,805,225</u>	<u>6,597,797</u>	<u>6,252,734</u>	<u>6,193,569</u>	<u>6,381,665</u>	<u>6,316,519</u>
19,921,704	16,652,880	18,077,524	17,995,297	15,728,370	10,517,895
3,101,980	3,359,257	2,940,227	2,563,405	2,585,214	2,766,990
4,823,607	4,464,665	3,919,084	3,668,700	3,072,864	2,552,963
1,068,325	1,272,212	1,185,466	1,436,109	1,134,636	558,055
9,344,100	7,976,278	6,773,878	6,951,773	7,036,574	6,589,007
5,331,449	8,676,087	5,808,513	5,062,853	4,607,377	7,959,932
2,368,358	2,695,030	2,094,445	2,076,399	1,870,339	2,068,042
6,159,499	5,018,587	4,347,856	3,624,113	3,684,305	4,095,799
1,573,353	810,214	1,071,095	2,121,933	2,463,156	2,482,407
<u>53,692,375</u>	<u>50,925,210</u>	<u>46,218,088</u>	<u>45,500,582</u>	<u>42,182,835</u>	<u>39,591,090</u>
<u>(46,887,150)</u>	<u>(44,327,413)</u>	<u>(39,965,354)</u>	<u>(39,307,013)</u>	<u>(35,801,170)</u>	<u>(33,274,571)</u>
10,493,834	9,844,059	9,861,485	9,982,119	9,763,900	9,128,821
25,567,161	23,570,198	20,952,783	19,957,533	18,480,322	15,145,280
13,672,200	9,621,196	8,568,350	9,353,438	8,651,665	8,852,948
957	-	3,783	1,848	11,625	3,300
23,965	327,794	522,777	264,202	(177,874)	27,677
(333,177)	(351,096)	(439,285)	(162,642)	95,387	(204,466)
<u>49,424,940</u>	<u>43,012,151</u>	<u>39,469,893</u>	<u>39,396,498</u>	<u>36,825,025</u>	<u>32,953,560</u>
<u>\$ 2,537,790</u>	<u>\$ (1,315,262)</u>	<u>\$ (495,461)</u>	<u>\$ 89,485</u>	<u>\$ 1,023,855</u>	<u>\$ (321,011)</u>

Morton College, Community College District No. 527
Financial Trends (Unaudited)
Operating Expenses by Function
(Dollars in Thousands)
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total</u>	<u>Instruction</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>
2025	\$ 44,243	\$ 17,435	\$ 2,944	\$ 4,603	\$ 6,938
2024	44,355	17,803	2,703	5,234	6,192
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

Note:

Does not include unallocated depreciation amounts.

Data Source

College records

Operation and Maintenance of Plant	Scholarships and Fellowships	Public Service	Auxiliary Service
\$ 3,881	\$ 5,694	\$ 1,221	\$ 1,527
4,322	5,528	993	1,580
3,200	5,501	794	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

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

<u>Levy Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Farm Property</u>	<u>Railroad Property</u>
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.

* Tax Year 2023 values are the most recent available

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%
1,640,547,924	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

<u>Taxing Body</u>	<u>2023*</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
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	<u>11.216</u>	<u>14.938</u>	<u>14.376</u>	<u>13.420</u>

*Tax Year 2023 rates are the most recent available

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**

<u>Name</u>	<u>Type of Business or Property</u>	<u>2023 Equalized Assessed Valuation*</u>	<u>Rank</u>
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		
Thomas Carey Heirs	Estate		
Concordia Realty Management	Commercial property		
HB Lyons Cold Storage	Commercial property		
Heartland Bank	Financial Services		
Cicero Market Place	Shopping center		
Bridge Development	Industrial property		
		\$ 169,440,812	

* Tax Year 2023 values are the most recent available
 (1) 2023 total equalized asset valuation: \$2,612,876,617
 (2) 2015 total equalized asset valuation: \$1,393,851,949
 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

<u>Percent of District's Total EAV</u>	<u>2015 Equalized Assessed Valuation*</u>	<u>Rank</u>	<u>Percent of District's Total EAV</u>
0.84%	\$ 11,302,667	2	0.81%
0.77%			
0.76%			
0.66%			
0.65%			
0.61%			
0.59%			
0.55%			
0.54%	5,946,968	9	0.43%
0.52%			
	21,460,555	1	1.54%
	10,006,872	3	0.72%
	8,229,173	4	0.59%
	7,267,929	5	0.52%
	6,863,270	6	0.49%
	6,752,554	7	0.48%
	6,462,541	8	0.46%
	<u>5,900,932</u>	10	0.42%
	<u>\$ 90,193,461</u>		

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

<u>Year of Levy</u>	<u>Total Extended Tax Levy</u>	<u>Collections</u>	<u>Percent of Levy</u>	<u>Delinquent Taxes Collected (Refunded)</u>	<u>Total Taxes Collected</u>	<u>Percent of Levy EAV</u>
2024	\$ 12,577,480	\$ 6,277,659	49.91%	-	\$ 6,277,659	49.91%
2023	12,200,261	11,940,185	97.87%	-	11,940,185	97.87%
2022	11,787,664	11,123,906	94.37%	-	11,123,906	94.37%
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%

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

	<u>2024</u> <u>Levy</u>	<u>2023</u> <u>Levy</u>	<u>2022</u> <u>Levy</u>	<u>2021</u> <u>Levy</u>
Assessed valuation	\$ 2,575,018,736	\$ 2,612,876,617	\$ 1,920,327,082	\$ 1,951,118,436
Tax rates (per \$100 of assessed valuation)				
Education Fund	0.3490	0.3354	0.4454	0.4122
Operations and Maintenance Fund	0.0697	0.0653	0.0834	0.0781
Bond and Interest Fund	0.0263	0.0260	0.0351	0.0346
Liability, Protection and Settlement Fund	0.0275	0.0263	0.0324	0.0304
Social Security Fund	0.0120	0.0107	0.0133	0.0125
Audit Fund	0.0040	0.0033	0.0042	0.0039
Total tax rates	<u>0.4884</u>	<u>0.4670</u>	<u>0.6138</u>	<u>0.5717</u>
Taxes extended				
Education Fund	\$ 8,985,875	\$ 8,763,113	\$ 8,552,990	\$ 8,042,813
Operations and Maintenance Fund	1,795,979	1,705,600	1,600,623	1,523,823
Bond and Interest Fund	676,988	679,068	674,908	675,168
Audit Fund	102,627	686,400	623,034	76,093
Social Security Fund	307,882	280,800	256,181	243,889
Liability, Protection and Settlement Fund	708,129	85,280	79,928	593,140
Total taxes extended	<u>\$ 12,577,480</u>	<u>\$ 12,200,261</u>	<u>\$ 11,787,664</u>	<u>\$ 11,154,926</u>

Data Source

County tax records

<u>2020 Levy</u>	<u>2019 Levy</u>	<u>2018 Levy</u>	<u>2017 Levy</u>	<u>2016 Levy</u>	<u>2015 Levy</u>
<u>\$ 2,132,706,707</u>	<u>\$ 1,640,547,923</u>	<u>\$ 1,660,547,053</u>	<u>\$ 1,721,823,048</u>	<u>\$ 1,442,272,976</u>	<u>\$ 1,393,851,949</u>
0.3633	0.4596	0.4426	0.4168	0.4860	0.4999
0.0712	0.0900	0.0875	0.0815	0.0926	0.1000
0.0319	0.0414	0.0368	0.0354	0.0448	0.0463
0.0271	0.0347	0.0337	0.0317	0.0370	0.0373
0.0112	0.0143	0.0138	0.0130	0.0150	0.0149
0.0035	0.0044	0.0042	0.0039	0.0046	0.0048
<u>0.5082</u>	<u>0.6444</u>	<u>0.6186</u>	<u>0.5823</u>	<u>0.6800</u>	<u>0.7032</u>
\$ 7,748,000	\$ 7,540,000	\$ 7,363,200	\$ 7,187,938	\$ 7,010,249	\$ 6,914,220
1,518,400	1,476,800	1,456,000	1,404,000	1,335,186	1,381,307
680,108	679,068	611,364	609,076	645,502	644,592
73,840	71,760	69,680	67,600	66,760	66,904
238,160	234,000	216,919	223,600	215,684	206,290
578,240	568,880	561,600	546,000	534,075	515,725
<u>\$ 10,836,748</u>	<u>\$ 10,570,508</u>	<u>\$ 10,278,763</u>	<u>\$ 10,038,214</u>	<u>\$ 9,807,456</u>	<u>\$ 9,729,038</u>

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

Fiscal Year	General Obligation Bonds	Unamortized Bond Premium	Leases Liability	Subscription Liability	Total Outstanding Debt
2025	\$ 6,795,000	\$ 823,753	\$ 153,214	\$ 1,480,769	\$ 9,252,736
2024	7,135,000	863,764	169,965	1,694,145	8,168,729
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

*Estimated figures used for 2016 through 2025.
N/A - Personal income not available for 2016 through 2025.

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
\$2,575,018,736	0.36%	157,067	58.91	N/A
2,612,876,617	0.31%	157,067	52.01	N/A
1,920,327,082	0.44%	157,067	53.91	N/A
2,132,706,707	0.41%	157,067	56.22	N/A
2,132,706,707	0.43%	157,067	58.60	N/A
1,660,547,053	0.58%	157,067	60.79	N/A
1,721,823,048	0.56%	157,067	61.05	N/A
1,442,272,976	0.23%	157,067	21.01	N/A
1,393,851,949	0.28%	157,067	24.60	N/A
1,434,851,128	0.31%	157,067	27.95	N/A

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

Fiscal Year	General Obligation Bonds	Unamortized Bond Premium	Total Outstanding Bonded Debt	Amounts Available In Debt Service Fund	Total Net Outstanding Bond Debt
2025	\$ 6,795,000	\$ 823,753	\$ 7,618,753	\$ 160,905	\$ 7,457,848
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

*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
\$ 2,575,018,736	0.29%	157,067	47.5
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

Morton College, Community College District No. 527
Debt Capacity (Unaudited)
Direct and Overlapping General Obligation Bonded Debt*
June 30, 2025

<u>Name</u>	<u>Outstanding Bonds</u>	<u>Applicable to District</u>	
		<u>Percentage</u>	<u>Amount</u>
Morton Community College District No. 527	\$ 6,795,000	100.00%	\$ 6,795,000
Cook County	1,930,661,750	1.31%	25,330,282
Cook County Forest Preserve	75,290,000	1.31%	987,805
Metropolitan Water Reclamation District	2,437,561,774 (1)	1.34%	32,541,450
Municipalities			
City of Berwyn	170,925,000	100.00%	170,925,000
Town of Cicero	25,175,000	100.00%	25,175,000
Village of Forest View	11,580,000	38.94%	4,508,789
Village of Lyons	1,035,000 (3)(5)	95.14%	984,678
Village of McCook	19,510,000 (4)	26.32%	5,134,447
Village of Stickney	2,950,000	100.00%	2,950,000
Park Districts			
Berwyn Park District	3,870,000	100.00%	3,870,000
Central Stickney Park District	440,000	1.65%	7,242
Clyde Park District	825,000 (3)	100.00%	825,000
McCook Park District	828,000	26.58%	220,049
North Berwyn Park District	5,114,665 (3)	100.00%	5,114,665
Library District			
Stickney Forest View Public Library District	275,000	50.19%	138,020
School Districts			
School District #99	39,710,000 (3)	100.00%	39,710,000
School District #100	14,255,000	100.00%	14,255,000
School District #103	4,004,805 (2)	70.87%	2,838,165
School District #104	13,510,000	4.08%	550,938
High School District #201	46,143,899 (2)	100.00%	46,143,899
Total Direct and Overlapping General Obligation Bonded Debt			<u><u>\$ 389,005,429</u></u>

*2023 Equalized Assessed Values were used for this statement as tax year 2024 values were not available as of the completion of this statement

- (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
2025	\$ 2,575,018,736	2.875%	\$ 74,031,789	\$ 7,618,753	\$ 66,413,036	10.29%
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%

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⁾
2025	N/A	N/A	N/A	N/A
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

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**

<u>Employer</u>	<u>City</u>	<u>Approximate Number of Employees</u>	<u>Data Source</u>	<u>Rank</u>	<u>Percent of Total District Employment*</u>
<u>2025</u>					
Breakthru Beverage Illinois (formerly Wirtz Beverage Illinois)	Cicero	3,000	(1)	1	3.91%
MacNeal Hospital & Health Services	Berwyn	2,000	(4)	2	2.61%
Amazon	Cicero	1,000	(1)	3	1.30%
High School District 201 (All Faculty & Staff)	Berwyn, Cicero	1,918	(1)	4	2.50%
Sabert (LBP Manufacturing)	Cicero	600	(2)	5	0.78%
Hawthorne Race Course	Cicero	500	(3)	6	0.65%
Brad Foote Gear Works, Inc./Broadwind Energy	Cicero	530	(3)	7	0.69%
Morton College (FTE)	Cicero	400	(3)	8	0.52%
City of Berwyn (FTE)	Berwyn	400	(3)	9	0.52%
UOP LLC Honeywell	McCook	375	(3)	10	0.49%
Turano Bakery	Berwyn	350	(2)	11	0.46%
Walmart Supercenter	Cicero	335	(2)	12	0.44%
Total		<u>11,408</u>			<u>14.87%</u>
<u>2016</u>					
MacNeal Hospital & Health Services	Berwyn	2,200	(5)	1	2.82%
Wirtz Beverage Illinois, LLC	Cicero	1,000	(5)	2	1.28%
High School District 201 (FTE)	Berwyn, Cicero	750	(5)	3	0.96%
Sabert (LBP Manufacturing)	Cicero	500	(5)	4	0.64%
Morton College (FTE)	Cicero	407	(5)	5	0.52%
Terrace Paper Co., Inc.	Cicero	400	(5)	6	0.51%
Meade Electric Co.	Cicero	400	(5)	7	0.51%
City of Berwyn (FTE)	Berwyn	371	(5)	8	0.48%
A&R Janitorial Services, Inc.	Cicero	350	(5)	9	0.45%
USF Holland, Inc.	McCook	340	(5)	10	0.44%
Turano Bakery	Berwyn	300	(5)	11	0.39%
Fontanini Italian Meats	Cicero	270	(5)	12	0.35%
		<u>7,288</u>			<u>9.35%</u>

* Calculating applicable percentages to the Illinois Department of Employment Security Reports the estimated number of persons employed in the District in 2024 is 76,651 and 77,877 in 2016.

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Faculty				
Full time	66	66	70	70
Full time overload	-	-	-	-
Full time summer	-	-	-	-
	<u>66</u>	<u>66</u>	<u>70</u>	<u>70</u>
Part time	120	114	106	115
Total Faculty FTE	<u>186</u>	<u>180</u>	<u>176</u>	<u>185</u>
Teaching	186	180	176	185
Non-teaching	-	-	-	-
Total Faculty FTE	<u>186</u>	<u>180</u>	<u>176</u>	<u>185</u>
Library, counselors and others				
Full time	4	6	5	5
Summer	-	-	-	-
Part time	2	1	2	2
Total Library, counselors and others	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</u>
Library	-	-	-	-
Counselors	-	-	-	-
Others	-	-	-	-
Total library, counselors and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrators	<u>28</u>	<u>26</u>	<u>26</u>	<u>28</u>
Classified employees	<u>120</u>	<u>107</u>	<u>138</u>	<u>122</u>
Total FTE employees	340	320	347	342
Student employee (1)	<u>6</u>	<u>6</u>	<u>12</u>	<u>3</u>
Total FTE employees	<u>346</u>	<u>326</u>	<u>359</u>	<u>345</u>

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

Data Source

College records

2021	2020	2019	2018	2017	2016
78	74	63	56	53	55
-	-	-	-	-	-
-	-	-	-	-	-
78	74	63	56	53	55
74	100	124	179	171	171
152	174	187	235	224	226
152	174	187	235	224	226
-	-	-	-	-	-
152	174	187	235	224	226
5	6	4	4	-	3
-	-	-	-	-	-
2	4	3	4	5	4
7	10	7	8	5	7
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
29	31	27	23	26	30
96	127	134	121	121	121
284	342	355	387	376	384
7	10	13	14	7	15
291	352	368	401	383	399

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Capital asset type				
Land and improvements	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
Building and building improvements	57,673,815	56,981,244	51,559,369	48,684,171
Furniture, fixtures and equipment	9,943,684	9,794,822	9,401,878	9,097,157
Construction in progress	<u>767,518</u>	<u>640,294</u>	<u>4,881,142</u>	<u>3,254,764</u>
Total capital assets	<u>70,985,265</u>	<u>70,016,608</u>	<u>68,442,637</u>	<u>63,636,340</u>
Less accumulated depreciation				
Building and building improvements	(31,401,609)	(28,869,829)	(26,371,027)	(24,130,412)
Furniture, fixtures and equipment	<u>(9,131,806)</u>	<u>(8,864,830)</u>	<u>(8,572,859)</u>	<u>(8,176,027)</u>
Total accumulated depreciation	<u>(40,533,415)</u>	<u>(37,734,659)</u>	<u>(34,943,886)</u>	<u>(32,306,439)</u>
Total net capital assets	<u>\$ 30,451,850</u>	<u>\$ 32,281,949</u>	<u>\$ 33,498,751</u>	<u>\$ 31,329,901</u>
Other information				
Capital additions	<u>\$ 968,657</u>	<u>\$ 1,573,971</u>	<u>\$ 4,806,297</u>	<u>\$ 3,755,278</u>
Depreciation expense	<u>\$ 2,798,756</u>	<u>\$ 2,790,773</u>	<u>\$ 2,637,447</u>	<u>\$ 2,787,618</u>

Data Source

College records

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248	\$ 2,600,248
47,839,684	40,347,711	36,016,067	35,441,975	35,510,495	30,648,155
8,959,534	8,735,122	8,437,776	7,855,997	7,725,949	7,534,528
481,596	3,637,850	697,860	165,000	-	4,602,737
<u>59,881,062</u>	<u>55,320,931</u>	<u>47,751,951</u>	<u>46,063,220</u>	<u>45,836,692</u>	<u>45,385,668</u>
(22,026,710)	(20,299,125)	(18,256,495)	(16,745,295)	(15,372,978)	(14,118,355)
<u>(7,492,111)</u>	<u>(6,851,338)</u>	<u>(6,198,938)</u>	<u>(5,615,693)</u>	<u>(4,911,611)</u>	<u>(4,295,895)</u>
<u>(29,518,821)</u>	<u>(27,150,463)</u>	<u>(24,455,433)</u>	<u>(22,360,988)</u>	<u>(20,284,589)</u>	<u>(18,414,250)</u>
<u>\$ 30,362,241</u>	<u>\$ 28,170,468</u>	<u>\$ 23,296,518</u>	<u>\$ 23,702,232</u>	<u>\$ 25,552,103</u>	<u>\$ 26,971,418</u>
<u>\$ 4,560,131</u>	<u>\$ 7,568,980</u>	<u>\$ 1,523,731</u>	<u>\$ 226,528</u>	<u>\$ 451,024</u>	<u>\$ 4,326,485</u>
<u>\$ 2,368,358</u>	<u>\$ 2,695,030</u>	<u>\$ 2,094,445</u>	<u>\$ 2,076,399</u>	<u>\$ 1,870,339</u>	<u>\$ 2,068,042</u>

Morton College, Community College District No. 527
Residency Policy
Year Ended June 30, 2025

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 may 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 REPORT SECTION



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Years Ended
June 30, 2025 & 2024

MORTON **MC** COLLEGE

Special Reports Section

State Required Report Section

Morton College, Community College District No. 527
All Funds Summary
Uniform Financial Statement Number 1
Year Ended June 30, 2025

	<u>Education Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Operation and Maintenance Fund (Restricted)</u>	<u>Auxiliary Enterprises Fund</u>	<u>Restricted Purposes Fund</u>
Account balance at July 1, 2024	\$ 24,390,610	\$ 5,917,858	\$ 1,537,560	\$ (45,293)	\$ 11,178
Revenues					
Local tax revenue	\$ 7,933,605	\$ 1,591,169	\$ -	\$ -	\$ -
ICCB grants	6,207,364	791,000	-	-	1,394,544
All other state revenue (including SURS and OPEB on-behalf)	1,802,745	40,144	-	-	9,125,356
Federal revenue	-	-	-	-	9,299,613
Student tuition and fees	11,174,592	-	-	-	-
All other revenue	1,448,802	2,046	108,444	-	3,875
Total revenues	<u>28,567,108</u>	<u>2,424,359</u>	<u>108,444</u>	<u>-</u>	<u>19,823,388</u>
Expenditures					
Instruction	12,584,401	-	-	-	7,071,524
Academic support	2,330,228	-	-	-	621,632
Student services	3,322,543	-	-	-	1,242,366
Public service/continuing education	503,200	-	-	-	713,175
Auxiliary services	1,890,631	-	-	(1)	133,648
Operation and maintenance of plant	9,702	3,172,513	389,830	-	643,043
Institutional support	5,209,068	-	-	-	1,020,961
Scholarships, student grants and waivers	2,548,734	-	-	-	8,364,324
Debt service	-	-	-	-	-
Depreciation	-	-	-	-	-
Total expenditures	<u>28,398,507</u>	<u>3,172,513</u>	<u>389,830</u>	<u>(1)</u>	<u>19,810,673</u>
Transfers in	15,245	-	-	45,292	-
Transfers out	360,292	-	-	-	15,245
Account balance at June 30, 2025	<u>\$ 24,214,164</u>	<u>\$ 5,169,704</u>	<u>\$ 1,256,174</u>	<u>\$ -</u>	<u>\$ 8,648</u>

Bond Retirement Fund	Audit Fund	Liability, Protection, and Settlement Fund	Total	Fiduciary Activity	Adjustments for GAAP (Restated - see Note 1)	Total
<u>\$ 112,831</u>	<u>\$ 154,523</u>	<u>\$ (281,769)</u>	<u>\$ 31,797,498</u>	<u>\$ 558,608</u>	<u>\$ 4,819,844</u>	<u>\$ 37,175,950</u>
\$ 651,710	\$ 122,737	\$ 831,677	\$ 11,130,898	\$ -	\$ -	\$ 11,130,898
-	-	-	8,392,908	-	-	8,392,908
-	-	-	10,968,245	-	-	10,968,245
-	-	-	9,299,613	-	-	9,299,613
-	-	-	11,174,592	111,703	-	11,286,295
802	134	935	1,565,038	-	(48,270)	1,516,768
<u>652,512</u>	<u>122,871</u>	<u>832,612</u>	<u>52,531,294</u>	<u>111,703</u>	<u>(48,270)</u>	<u>52,594,727</u>
-	-	147,295	19,803,220	-	(2,368,353)	17,434,867
-	-	19,708	2,971,568	-	(27,460)	2,944,108
-	-	34,031	4,598,940	28,039	(23,333)	4,603,646
-	-	6,119	1,222,494	-	(1,462)	1,221,032
-	-	3,781	2,028,059	-	(501,283)	1,526,776
-	-	21,770	4,236,858	-	(356,112)	3,880,746
-	130,758	1,016,808	7,377,595	-	(439,936)	6,937,659
-	-	-	10,913,058	8,241	-	10,921,299
604,438	-	-	604,438	-	(340,000)	264,438
-	-	-	-	-	3,297,520	3,297,520
<u>604,438</u>	<u>130,758</u>	<u>1,249,512</u>	<u>53,756,230</u>	<u>36,280</u>	<u>(760,419)</u>	<u>53,032,091</u>
-	15,000	300,000	375,537	-	-	375,537
-	-	-	375,537	-	-	375,537
<u>\$ 160,905</u>	<u>\$ 161,636</u>	<u>\$ (398,669)</u>	<u>\$ 30,572,562</u>	<u>\$ 634,031</u>	<u>\$ 5,531,993</u>	<u>\$ 36,738,586</u>

Morton College, Community College District No. 527
Summary of Capital Assets and Debt
Uniform Financial Statement Number 2
Year Ended June 30, 2025

	<u>Capital Asset/Debt July 1, 2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Capital Asset/Debt June 30, 2025</u>
Capital asset type					
Land and improvements	\$ 2,600,248	\$ -	\$ -	\$ -	\$ 2,600,248
Building and building improvements	56,981,244	692,573	-	-	57,673,817
Furniture, fixtures and equipment	9,338,760	124,815	-	-	9,463,575
Right to use lease assets - equipment	456,062	24,047	-	-	480,109
Construction in progress	640,294	127,224	-	-	767,518
Total capital assets	70,016,608	968,659	-	-	70,985,267
Less accumulated depreciation and amortization	<u>(37,734,659)</u>	<u>(2,798,758)</u>	-	-	<u>(40,533,417)</u>
Total net capital assets	<u>\$ 32,281,949</u>	<u>\$ (1,830,099)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,451,850</u>
Debt					
Bonds payable	\$ 7,998,764	\$ -	\$ (380,011)	\$ -	7,618,753
Other long-term liabilities	10,807,495	1,612,632	(2,719,290)	-	9,700,837
Total debt	<u>\$ 18,806,259</u>	<u>\$ 1,612,632</u>	<u>\$ (3,099,301)</u>	<u>\$ -</u>	<u>\$ 17,319,590</u>

Morton College, Community College District No. 527
Operating Funds Revenues and Expenditures
Uniform Financial Statement Number 3
Year Ended June 30, 2025

	<u>Education Fund</u>	<u>Operation and Maintenance Fund</u>	<u>Total Operating Funds</u>
Operating revenues, by source			
Local government			
Taxes	\$ 7,933,605	\$ 1,591,169	\$ 9,524,774
Total local government	<u>7,933,605</u>	<u>1,591,169</u>	<u>9,524,774</u>
State government			
ICCB credit hour grants	2,710,211	-	2,710,211
ICCB equalization grants	3,260,970	791,000	4,051,970
ICCB CTE formula	236,183	-	236,183
Corporate personal property replacement taxes	1,664,143	40,144	1,704,287
On-behalf payments for community college health insurance program	138,602	-	138,602
Total state government	<u>8,010,109</u>	<u>831,144</u>	<u>8,841,253</u>
Student tuition and fees			
Tuition	9,455,587	-	9,455,587
Fees	1,719,005	-	1,719,005
Total student tuition and fees	<u>11,174,592</u>	<u>-</u>	<u>11,174,592</u>
Other sources			
Sales and service fees	369	-	369
Investment revenue	1,354,247	1,871	1,356,118
Other sources	94,186	175	94,361
Total other sources	<u>1,448,802</u>	<u>2,046</u>	<u>1,450,848</u>
Total revenue	28,567,108	2,424,359	30,991,467
Less nonoperating items*			
Tuition chargeback revenue	-	-	-
Adjusted revenue	<u>\$ 28,567,108</u>	<u>\$ 2,424,359</u>	<u>\$ 30,991,467</u>

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

Morton College, Community College District No. 527
Operating Funds Revenues and Expenditures
Uniform Financial Statement Number 3
Year Ended June 30, 2025

	<u>Education Fund</u>	<u>Operation and Maintenance Fund</u>	<u>Total Operating Funds</u>
Operating expenditures			
By program			
Instruction	\$ 12,584,401	\$ -	\$ 12,584,401
Academic support	2,330,228	-	2,330,228
Student services	3,322,543	-	3,322,543
Public service/continuing education	503,200	-	503,200
Auxiliary services	1,890,631	-	1,890,631
Operation and maintenance of plant	9,702	3,172,513	3,182,215
Institutional support	5,209,068	-	5,209,068
Scholarships, student grants and waivers	2,548,734	-	2,548,734
Total operating expenditures, by program	<u>28,398,507</u>	<u>3,172,513</u>	<u>31,571,020</u>
Total operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>28,398,507</u>	<u>3,172,513</u>	<u>31,571,020</u>
By object			
Salaries	16,978,077	1,471,356	18,449,433
Employee benefits	2,686,742	213,541	2,900,283
Contractual services	3,354,239	490,715	3,844,954
General materials and supplies	1,315,118	134,555	1,449,673
Conference and meeting expenses	676,885	-	676,885
Fixed charges	121,938	-	121,938
Utilities	-	828,646	828,646
Capital outlay	585,169	33,700	618,869
Student grants and scholarships	2,551,153	-	2,551,153
Other	129,186	-	129,186
Total operating expenditures, by object	28,398,507	3,172,513	31,571,020
Less operating items*			
Tuition chargeback revenue	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted expenditures	<u>\$ 28,398,507</u>	<u>\$ 3,172,513</u>	<u>\$ 31,571,020</u>

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

Morton College, Community College District No. 527
Restricted Purposes Fund Revenues and Expenditures
Uniform Financial Statement Number 4
Year Ended June 30, 2025

Restricted purposes fund revenues, by source	
Local government	
Other	<u>\$ 3,875</u>
State government	
ICCB adult education	803,440
ICCB Pipeline for the Advancement of the Healthcare	
Workforce program (PATH)	206,080
Other grants	385,024
SURS - On Behalf	8,682,336
Other state revenue	443,020
Total state government	<u>10,519,900</u>
Federal government	
Department of Education	<u>9,299,613</u>
Total restricted purposes fund revenues, by source	<u><u>\$ 19,823,388</u></u>
Restricted purposes fund expenditures, by program	
Instruction	\$ 7,071,524
Academic support	621,632
Student services	1,242,366
Public service/continuing education	713,175
Auxiliary services	133,648
Operation and maintenance of plant	643,043
Institutional support	1,020,961
Scholarships, student grants and waivers	<u>8,364,324</u>
Total restricted purposes fund expenditures, by program	<u><u>\$ 19,810,673</u></u>
Restricted purposes fund expenditures, by object	
Salaries	\$ 1,746,284
Employee benefits	8,934,602
Contractual services	251,447
General materials and supplies	233,362
Conference and meeting expenses	51,757
Capital outlay	30,790
Student grants and scholarships	<u>8,562,431</u>
Total restricted purposes fund expenditures, by object	<u><u>\$ 19,810,673</u></u>

Morton College, Community College District No. 527
Current Funds – Expenditures by Activity
Uniform Financial Statements Number 5
Year Ended June 30, 2025

Instruction	
Instruction programs	\$ 12,584,401
Other	7,218,819
Total instruction	<u>19,803,220</u>
Academic support	
Library center	831,552
Instructional materials center	194,133
Other	1,945,883
Total academic support	<u>2,971,568</u>
Student services support	
Admissions and records	687,025
Counseling and career services	979,679
Financial aid administration	520,001
Other student services support	2,412,235
Total student services and support	<u>4,598,940</u>
Public service/continuing education	
Community education	124,735
Community services	367,237
Other	730,522
Total public service/continuing education	<u>1,222,494</u>
Auxiliary services	<u>2,028,059</u>
Operation and maintenance	
Maintenance	526,882
Custodial services	505,678
Grounds	46,185
Campus security	894,814
Plant utilities	828,646
Administration	1,044,823
Total operation and maintenance	<u>3,847,028</u>
Institutional support	
Executive management	729,096
Fiscal operations	635,249
Community relations	411,101
Administration support services	487,624
Board of Trustees	47,467
General institutional	1,922,872
Administrative data processing	1,997,423
Other	1,146,763
Total institutional support	<u>7,377,595</u>
Scholarship, student grants and waivers	<u>10,913,058</u>
Total current funds expenditures	<u>\$ 52,761,962</u>

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

Morton College, Community College District No. 527
Fiscal Year 2026 Certification of Per Capita Cost
Year Ended June 30, 2025

All fiscal year 2025 noncapital audited operating expenditures
 from the following funds:

Education Fund	\$ 27,815,639
Operations and Maintenance Fund	3,138,811
Operations and Maintenance Fund (restricted)	76,092
Bond Retirement Fund	604,438
Restricted Purposes Fund	19,777,582
Audit Fund	130,757
Liability, Protection, and Settlement Fund	<u>1,034,514</u>
Total noncapital expenditures	<u>52,577,833</u>

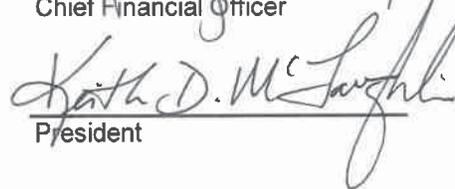
Depreciation on capital outlay expenses paid from sources other than state and federal funds	<u>2,143,873</u>
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Total costs included	<u><u>\$ 54,721,706</u></u>
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Total certified semester credit hours for fiscal year 2025	<u><u>\$ 65,048</u></u>
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Per capita cost	<u><u>\$ 841.25</u></u>
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Approved:  1/27/26
 Chief Financial Officer Date

Approved:  1/27/26
 President Date

State Grant Compliance Section

Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements of the State Adult Education and Family Literacy Grant Program (State Basic and Performance) (Grant Programs) of Morton College, Community College District No. 527 (College) as of and for the year ended June 30, 2025, 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, 2025, 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, 2025, 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 February 17, 2026 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
February 17, 2026

**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, 2025, and the related notes to the financial statements, which collectively comprise the Grant Programs' financial statements, and have issued our report thereon, dated February 17, 2026. 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, 2025, 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over the Grant Programs. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over the Grant Programs.

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

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
February 17, 2026

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

Morton College, Community College District No. 527
State Adult Education and Family Literacy Grant Program
(State Basic and Performance)
Balance Sheet
June 30, 2025

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

Morton College, Community College District No. 527
State Adult Education and Family Literacy Grant Program
(State Basic and Performance)
Statement of Revenues, Expenditures and Changes in Program Balances
Year Ended June 30, 2025

	<u>State Basic</u>	<u>Performance</u>	<u>Total (Memorandum Only)</u>
Revenues			
Illinois Community College Board Grant	\$ 589,545	\$ 163,845	\$ 753,390
Expenditures			
Personnel services	533,178	122,452	655,630
Fringe benefits	52,630	20,780	73,410
Travel	2,574	-	2,574
Supplies	1,163	10,362	11,525
Contractual services	-	7,825	7,825
Training and Education	-	2,426	2,426
Total Expenditures	<u>589,545</u>	<u>163,845</u>	<u>753,390</u>
Excess of Revenues Over Expenditures	-	-	-
Program Balance			
Beginning balance - July 1, 2024	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance - June 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Morton College, Community College District No. 527
 ICCB Compliance Statement for the
 Adult and Family Literacy Grant Program
 Expenditure Amounts and Percentages for ICCB Grant Funds Only
 Year Ended June 30, 2025**

<u>State Basic</u>	<u>Audited Expenditure Amount</u>	<u>Actual Expenditure Percentage</u>
Instruction (45% minimum required)	\$ 585,808	99%

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, 2025. Amounts received from ICCB are recognized as revenues when the corresponding expenditures are incurred.

Funds obligated for goods and services by June 30, 2025, and paid for by August 31, 2025, are recorded as encumbrances. Payments of prior year's encumbrances for goods received prior to August 31, 2024, are reflected as expenditures during the current fiscal year.

Credit Hour Data

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, 2025. 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
February 17, 2026**

Morton College, Community College District No. 527
Schedule of Credit Hour Data and Other Bases
Upon Which Claims Were Filed
Year Ended June 30, 2025

Credit Hour Categories	Total Reimbursable Semester Credit Hours by Term			
	Summer Term		Fall Term	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Baccalaureate	5,135.0	-	21,149.0	-
Business occupational	149.0	-	1,381.0	-
Technical occupational	284.0	-	1,746.0	-
Health occupational	211.0	-	1,473.0	-
Remedial/developmental	171.0	-	1,540.0	-
Adult education	-	1,267.0	-	3,102.0
Total	5,950.0	1,267.0	27,289.0	3,102.0

Credit Hour Categories	Spring Term		Total All Terms	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
	Baccalaureate	18,265.0	-	44,549.0
Business occupational	1,253.0	-	2,783.0	-
Technical occupational	1,593.0	-	3,623.0	-
Health occupational	1,514.0	-	3,198.0	-
Remedial/developmental	965.0	-	2,676.0	-
Adult education	-	3,850.0	-	8,219.0
Total	23,590.0	3,850.0	56,829.0	8,219.0

	In-District (All terms)	
	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	49,225.0	6,759.0
Credit hours on chargeback or Contractual agreement	848.0	

	Dual Credit (All Terms)		Dual Enrollment (All Terms)	
	Unrestricted Hours	Restricted Hours	Unrestricted Hours	Restricted Hours
Reimbursable credit hours	3,614.0	-	1,084.0	-
Equalized assessed valuation	2,575,018,736			

Morton College, Community College District No. 527
Schedule of Credit Hour Data and Other Bases
Upon Which Claims Were Filed
Year Ended June 30, 2025

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

Approved:  1/27/26
 Chief Financial Officer Date

Approved:  1/27/26
 President Date

Morton College, Community College District No. 527
Reconciliation of Total Semester Credit Hours
Year Ended June 30, 2025

<u>Credit Hour Categories</u>	<u>Total Reimbursable Semester Credit Hours</u>		
	<u>Total</u>	<u>Total</u>	<u>Difference</u>
	<u>Reported in Audit</u>	<u>Certified to ICCB</u>	
	<u>Unrestricted Hours</u>	<u>Unrestricted Hours</u>	
Baccalaureate	44,549.0	44,549.0	-
Business occupational	2,783.0	2,783.0	-
Technical occupational	3,623.0	3,623.0	-
Health occupational	3,198.0	3,198.0	-
Remedial/developmental	2,676.0	2,676.0	-
Adult education	-	-	-
Total	<u>56,829.0</u>	<u>56,829.0</u>	<u>-</u>

<u>Credit Hour Categories</u>	<u>Total</u>	<u>Total</u>	<u>Difference</u>
	<u>Reported in Audit</u>	<u>Certified to ICCB</u>	
	<u>Restricted Hours</u>	<u>Restricted Hours</u>	
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education	8,219.0	8,219.0	-
Total	<u>8,219.0</u>	<u>8,219.0</u>	<u>-</u>

	<u>Total</u>	<u>Total</u>	<u>Difference</u>
	<u>Reported in Audit</u>	<u>Certified to ICCB</u>	
	<u>Unrestricted Hours</u>	<u>Unrestricted Hours</u>	
In-district credit hours	49,225.0	49,225.0	-
Dual credit hours	3,614.0	3,614.0	-
Dual enrollment hours	1,084.0	1,084.0	-

	<u>Total</u>	<u>Total</u>	<u>Difference</u>
	<u>Reported in Audit</u>	<u>Certified to ICCB</u>	
	<u>Restricted Hours</u>	<u>Restricted Hours</u>	
In-district credit hours	6,759.0	6,759.0	-
Dual credit hours	-	-	-
Dual enrollment hours	-	-	-

Morton College, Community College District No. 527
Reconciliation of Total Semester Credit Hours
Year Ended June 30, 2025

Total Correctional Semester Credit Hours			
Credit Hour Categories	Total Reported in Audit Unrestricted Hours	Total Certified to ICCB Unrestricted Hours	Difference
Baccalaureate	-	-	-
Business occupational	-	-	-
Technical occupational	-	-	-
Health occupational	-	-	-
Remedial/developmental	-	-	-
Adult education	-	-	-
Total	-	-	-
Credit Hour Categories	Total Reported in Audit Restricted Hours	Total Certified to ICCB Restricted Hours	Difference
Baccalaureate	44,549.0	44,549.0	-
Business occupational	2,783.0	2,783.0	-
Technical occupational	3,623.0	3,623.0	-
Health occupational	3,198.0	3,198.0	-
Remedial/developmental	2,676.0	2,676.0	-
Adult education	8,219.0	8,219.0	-
Total	65,048.0	65,048.0	-



Morton College

Single Audit Reports

June 30, 2025



Morton College
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Morton College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Direct Programs				
Student Financial Assistance Cluster				
Federal Pell Grant Program	84.063	n/a	\$ -	\$ 7,777,370
Federal Pell Grant Program Administrative Allowance	84.063	n/a	-	15,245
Federal Work-Study Program	84.033	n/a	-	141,787
Federal Supplemental Education Opportunity Grant	84.007	n/a	-	164,250
Federal Direct Loans	84.268	n/a	-	280,918
Total Student Financial Assistance Cluster			-	8,379,570
Higher Education Institutional Aid - MC- Success	84.031	n/a	-	130,898
Passed through the Illinois Community College Board				
Adult Education - Federal - Administered Basic Grant Program	84.002A	V002A150013-52701	-	445,791
Career and Technical Education - Carl Perkins Educational Act	84.048A	V048A150013-CTE527	-	339,256
Total U.S. Department of Education			-	9,295,515
U.S. Department of Justice				
Passed through Chicago State University:				
National Science Foundation(NSF)				
Research and Development Cluster				
Illinois STEM Pathway Research Alliance (ILSPRA) Grant	47.046	HRD 1911341	-	500
U.S. Department of Agriculture				
Passed through Illinois State Board of Education				
Child & Adult Care Food Program	10.558	14-016-5270-51	-	3,598
Total expenditures of federal awards			\$ -	\$ 9,299,613

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Morton College (College) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net assets or cash flows of the College.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Indirect Cost Rate

The College has elected to use the 15 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Other

The federal loan program listed on the schedule of expenditures of federal awards in the amount of \$280,918 are not directly administered by the College.

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

Independent's Auditor's Report

Board of Trustees
Morton College
Cicero, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Morton College (College), which comprise the College's statement of net position as of June 30, 2025, and the related statements of revenue, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon, dated February 17, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Forvis Mazars, LLP
Chicago, Illinois
February 17, 2026

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

Independent Auditor's Report

Board of Trustees
Morton College
Cicero, Illinois

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Morton College's (College) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the College's major federal program for the year ended June 30, 2025. The College's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Morton College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on the major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

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

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

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

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

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

We have audited the financial statements of Morton College as of and for the year ended June 30, 2025, and have issued our report thereon, dated February 17, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Forvis Mazars, LLP

Chicago, Illinois
February 17, 2026

**Morton College
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2025**

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:
- Unmodified Qualified Adverse Disclaimer
2. Internal control over financial reporting:
- Significant deficiency(ies) identified? Yes None reported
- Material weakness(es) identified? Yes No
3. Noncompliance material to the financial statements noted? Yes No

Federal Awards

4. Internal control over major federal awards programs:
- Significant deficiency(ies) identified? Yes None reported
- Material weakness(es) identified? Yes No
5. Type of auditor’s report issued on compliance for major federal programs:
- Unmodified Qualified Adverse Disclaimer
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? Yes No
7. Identification of major federal programs:

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

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
9. Auditee qualified as a low-risk auditee? Yes No

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
2025-001	<p>Enrollment Reporting</p> <p>Federal Program – U.S. Department of Education (ED), Student Financial Assistance Cluster, Federal Pell Grant Program, CFDA 84.063; Federal Direct Student Loan Program, CFDA 84.268.</p> <p>Program Year – July 1, 2024 - June 30, 2025</p> <p><i>Criteria or Specific Requirement – Special Tests and Provisions – Enrollment Reporting</i> – Under the Pell grant and loan programs, colleges must complete and return within 15 days the Enrollment Reporting roster file. Once received, the institution must update for changes in the data elements for the Campus Record and the Program Record identified above, and submit the changes electronically through the batch method, spreadsheet submittal, or the National Student Loan Data System (NSLDS) website. Colleges are responsible for timely reporting, whether they report directly or via a third-party servicer. When a Direct Loan was made to or on behalf of a student who was enrolled or accepted for enrollment at the institution, and the student ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or a student who is enrolled at the institution and who received a loan under Title IV has changed his or her permanent address, the institution must report the change in its next updated Enrollment Reporting Roster file (due within 60 days of the change).</p> <p><i>Condition</i> – Notification of the student status change (graduated, withdrew, less than half-time) did not reach the NSLDS within the required time frame. In addition, the status change per the College’s records did not consistently match what was reported in the NSLDS’s enrollment detail.</p> <p><i>Questioned Costs</i> – None.</p> <p><i>Context</i> – From a sample of 25 students selected from a population of 808 students who received Pell grants or loans and had a status change during the year, timely notification to NSLDS was not provided for eight of the students tested. For these eight students, the status change was not reported within the required 60-day timeframe. In addition, for seven other students selected for testing, the status change was not reported accurately. Our sampling method was not, and was not intended to be, statistically valid.</p>

Effect – Student status changes exceeded the 60-day period for student enrollment changes reported in roster files. In addition, student status changes were not accurately reported.

Cause – The College did not consistently report enrollment changes within 60 days.

Identification as a Repeat Finding – 2024-002, 2023-003.

Recommendation – We recommend the College develop and implement procedures to help ensure all student status changes and errors in enrollment reporting batch process are reported within the required timeframes.

Views of Responsible Officials and Planned Corrective Actions – Concur. The College hired a full-time Registrar in December 2025. Upon onboarding, the Registrar will collaborate with the College's third-party consultant(s) to conduct a comprehensive review and re-evaluation of the enrollment reporting configuration and associated business processes. This review will ensure alignment with federal reporting requirements and institutional best practices. During this review period, the Registrar and the Financial Aid Office will jointly implement ongoing monitoring procedures to ensure that all students are accurately captured and that enrollment statuses are correctly and timely reported to the National Student Loan Data System (NSLDS). These monitoring controls will remain in place until the enrollment reporting system and processes are fully vetted and validated for compliance.

Morton College
Summary Schedule of Prior Findings
Year Ended June 30, 2025

Reference Number	Summary of Finding	Status
2024-001	Return of Title IV Funds – The College utilized an incorrect academic term for use in its Return to Title IV calculations.	Corrective action was taken.
2024-002	Enrollment Reporting - Notification of the student status change (graduated, withdrew, less than half-time) did not reach the NSLDS within the required time frame. In addition, the status change per the College's records did not consistently match what was reported in the NSLDS's enrollment detail.	Repeated / Modified - See 2025-001

Forvis Mazars Report to the Board of Trustees and Management

Morton College, Community College District 527

Results of the 2025 Financial Statement Audit, Including Required Communications

June 30, 2025

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

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none">• As of and for the year ended June 30, 2025.• Conducted in accordance with our contract dated May 7, 2025.
Our Responsibilities	<p>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).</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.</p>
Extent of Our Communication	<p>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.</p>
Independence	<p>The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.</p>
Your Responsibilities	<p>Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.</p>

Matter	Discussion
Distribution Restriction	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none"> • The Board of Trustees and Management • Others within the College

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	<p>We also provided reports as of June 30, 2025, on the following as required by GAGAS:</p> <ul style="list-style-type: none"> • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	<p>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.</p>

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>We also provided reports as of June 30, 2025, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance:</p> <ul style="list-style-type: none"> • 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 Reasonable Assurance	<p>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.</p>

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:

- Management has adopted GASB Statement No. 101, Compensated Absences, and GASB Statement No. 102, Certain Risk Disclosures, effective for the current fiscal year. We have evaluated the implementation and related disclosures in accordance with professional standards.



Unusual Policies or Methods

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

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

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 College's Accounting Principles

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

- No matters are reportable

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 listed below.

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

- No current-period uncorrected misstatements

Prior-Period Uncorrected Misstatements

- No prior-period 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)

Consideration of Internal Control Over Compliance

In planning and performing our audit of Morton College, Community College District 527, we considered the College'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 College's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding 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 certain deficiencies in internal control over compliance that we consider to be a material weakness.

Material Weakness

- 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 2025-001)

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.



Attachment A

Management Representation Letter

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

Provided to:
Forvis Mazars, LLP
Certified Public Accountants
130 E. Randolph Street, Suite 1900
Chicago, IL 60601

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, 2025 and 2024.

We are also providing this letter in connection with:

- Your audit of our compliance with requirements applicable to our major federal awards program as of and for the year ended June 30, 2025.

Our representations are current and effective as of the date of Forvis Mazars’ report: February 17, 2026.

Our engagement with Forvis Mazars is based on our contract for services dated: May 7, 2025.

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 financial statements that are free from material misstatement, whether due to fraud or error.
 - b. Internal control to prevent and detect fraud.

3. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of 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 board, 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 costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
17. We are responsible for complying, and have complied, with the requirements of the Uniform Guidance.
18. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the entity has complied with all applicable compliance requirements.
19. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
20. We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.
21. The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
22. The costs charged to federal awards are in accordance with applicable cost principles.
23. The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system, or pass-through entity in the case of a subrecipient.
24. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) regarding cost principles.
25. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
26. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.

27. Except as described in the schedule of findings and questioned costs, we are in agreement with the findings contained therein and our views regarding any disagreements with such findings are consistent, as of the date of this letter, with the description thereof in that schedule.
28. We are responsible for taking corrective action on any audit findings and have developed a corrective action plan that meets the requirements of Uniform Guidance.
29. The summary schedule of prior audit findings correctly states the status of all audit findings of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.
30. The reporting package does not contain any protected personally identifiable information.
31. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.
32. For the Student Financial Assistance Cluster, we did not offer correspondence courses, provide education to incarcerated students, or have students that had neither a high school diploma nor the recognized equivalent.

Misappropriation, Misstatements, & Fraud

33. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position.
34. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
35. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
36. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, analysts, SEC or other regulators, citizens, suppliers, or others.
37. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

38. We 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 the financial statements and known facts thereafter without consideration of potential mitigating effects of management's plans and concluded substantial doubt does not exist.
39. We acknowledge the current economic volatility presents difficult circumstances and challenges for our industry. Entities are potentially facing declines in the fair values of investments and other assets, declines in the volume of business, contributions, constraints on liquidity, difficulty obtaining financing 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 contributions 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 and other assets; evaluating assumptions regarding defined benefit pension plan obligations, reviewing allowances for uncollectible amounts; evaluating capital needs and liquidity plans; etc.

Related Parties

40. 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.

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

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

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting

parties might be prevented from fully pursuing its own separate interests.

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

42. We have interpreted the U.S. Department of Education's regulation on related-party disclosures at 34 CFR 668.23(d)(1) not to apply to public institutions and, therefore, have not included the disclosures required by the regulation in the financial statement disclosures.

Litigation, Laws, Rulings & Regulations

43. 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.
44. 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.
45. 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.
46. There are no regulatory examinations currently in progress for which we have not received examination reports.
47. 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.
48. 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

49. 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
50. 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

- 51. 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.
- 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.

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.

Governmental Accounting & Disclosure Matters

59. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
60. 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.
 - e. Risk disclosures associated with deposit and investment securities and derivative instrument transactions are presented in accordance with GASB requirements.
61. 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.
62. 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.
63. Components of net position (net investment in capital assets, restricted, and unrestricted) are properly classified and, if applicable, approved.
64. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
65. 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 is available and have determined that net position is properly recognized under the policy.
66. 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.
67. Leases have been properly identified, recorded, and disclosed in accordance with GASB Statement No. 87, *Leases*.
68. Subscription-based information technology arrangements (SBITAs) have been properly identified, recorded, and disclosed in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
69. The government has properly measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101, *Compensated*

Absences.

70. The government has appropriately considered and disclosed its vulnerabilities due to certain concentrations or constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*.
71. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements.
72. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, pension, and other postemployment benefit information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
73. With regard to pension and other postemployment 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

74. 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

75. 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.
76. 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.
 - 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.
 - h. Known or anticipated asset retirement obligations.
77. 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 agreements, for which noncompliance would materially affect the financial statements.
78. 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

79. Adequate provisions, allowances, or other adjustments in basis have been recorded 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

80. 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.
81. 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 a lack of diversity related to employers, industries, inflows of resources, workforce covered by collective bargaining agreements, providers of financial resources, or suppliers of material, labor or services, or constraints, which refer to a limitation imposed by an external party or by formal action of a government's highest level of decision-making authority related to limitations on raising revenue, limitations on spending, limitations on the incurrence of debt, or mandated spending, 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.

Fair Value

82. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
 - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
 - c. The significant assumptions appropriately reflect market participant assumptions.
 - d. The disclosures related to fair values are complete, adequate, and in conformity with accounting principles generally accepted in the United States of America.
 - e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

GASB Statement 101, Compensated Absences

83. In connection with the adoption of GASB Statement No. 101, *Compensated Absences* (GASB 101), we represent that footnotes to the financial statements appropriately describe the adoption of GASB 101 and include all disclosures required under GASB 101.

Other Matters

84. The special report required by the Illinois Community College Board (ICCB), consisting of Uniform Financial Statements, Certificate of Per Capita Cost, 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.
85. The College did not offer correspondence courses or provide education to incarcerated students.



Keith McLaughlin (Feb 17, 2026 13:03:25 EST)
Dr. Keith McLaughlin, President



Mirya B. Perez, Chief Financial Officer/Treasurer

MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION

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

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

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

1. Prerequisite change – CHM 105
2. Certificate withdrawal – ADD Certificate
3. Course withdrawal – CAD 130
4. Course withdrawal – CAD 235

COST ANALYSIS: N/A

ATTACHMENTS: Disposition Sheet – December 2nd, 2025

Item #	Agenda Item	Action Necessary	Approved as Presented	Details or Approved w/Modifications	Vetoed	Tabled	Effective Date
1	Prerequisite change – CHM 105		X				Fall 2026
2	Certificate Withdrawal – ADD Certificate		X				Fall 2026
3	Course Withdrawal – CAD 130		X				Fall 2026
4	Course Withdrawal – CAD 235		X				Fall 2026

Curriculum Committee Disposition Sheet

Meeting Date:

February, 2 2026

Item#	Agenda Item	Action Necessary	Approved as Presented	Details or Approved w/Modification	Vetoed	Tabled	Effective Date
1	CHM 105		x				Fall 2026
2	ADD Certificate		x				Fall 2026
3	CAD 130		x				Fall 2026
4	CAD 235		x				Fall 2026
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MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION

PROPOSED ACTION: THE BOARD APPROVES THE ADJUNCT FACULTY ASSIGNMENT/EMPLOYMENT REPORT FOR SPRING SEMESTER 2026 AT TOTAL AMOUNT OF \$714,297.07 AS SUBMITTED, PENDING ADDITIONAL CLASS CANCELLATIONS AND/OR ADDITIONS.

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

COST ANALYSIS: \$714,297.07 Adjunct Faculty Report for Spring 2026

ATTACHMENTS: Adjunct Faculty Employment Report – Spring 2026

2026 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Section Active Student Count
0231362	Abruzino, Jeffrey	EMT-101-3C	Emergency Medical Technician	3	\$2,822.13	10	LEC	1/12/2026	5/13/2026	13
0231362	Abruzino, Jeffrey	EMT-101-4C	Emergency Medical Technician	2	\$1,881.42	10	LAB	1/12/2026	5/13/2026	12
0231439	Acsvecs, Zaireh	NUR-119-B1	Nursing Care of Adults	3	\$2,964.99	4	CLN	1/13/2026	3/6/2026	8
0231439	Acsvecs, Zaireh	NUR-119-B2	Nursing Care of Adults	3	\$2,964.99	4	CLN	1/16/2026	3/6/2026	7
0226050	Alvino, Frank	CPS-200-NR	C++ Programming	5	\$4,821.15	3	LEC/LAB	1/12/2026	5/14/2026	16
0233137	Avalos, Alexis	BIO-102-2C	Introduction to Biology	3	\$2,822.13	4	LEC	1/12/2026	5/13/2026	20
0233137	Avalos, Alexis	BIO-102-3F	Introduction to Biology	3	\$2,822.13	4	LEC	1/12/2026	5/13/2026	20
0200721	Babcock, Heather	CHM-100-1B	Fundamentals of Chemistry	6	\$6,154.20	4	LEC/LAB	1/12/2026	5/11/2026	24
0200721	Babcock, Heather	CHM-100-2F	Fundamentals of Chemistry	6	\$6,154.20	4	LEC/LAB	1/12/2026	5/13/2026	25
0228165	Baez, Guillermo	ATM-120-11	Intro to Automotive Tech	5	\$4,507.50	3	LEC/LAB	1/12/2026	5/13/2026	16
0221767	Bavone, Christina	ENG-102-8B	Rhetoric II	3	\$3,013.32	3	LEC	1/17/2026	5/9/2026	7
0003082	Bondlow, Fred	BUS-203-11	Intermediate Accounting II	3	\$3,233.94	3	LEC	1/15/2026	5/14/2026	10
0166671	Bonick, Cara		Special Project - ACUE	2	\$1,881.42		OVL	2/2/2026	5/14/2026	
0204227	Bostic, Josephine	NUR-105-EC1	Basic Nursing Assistant	3	\$3,077.10	7	CLN	4/12/2026	5/10/2026	16
0204227	Bostic, Josephine	NUR-105-EC2	Basic Nursing Assistant	2.5	\$2,564.25	7	LAB	1/17/2026	3/28/2026	13
0204227	Bostic, Josephine	NUR-105-EC2	Basic Nursing Assistant	3	\$3,077.10	7	CLN	4/11/2026	5/9/2026	13
0000915	Bulat, Cheryl	ECE-100-NR	Early Child Growth & Developme	3	\$3,816.00	3	LEC	1/12/2026	5/14/2026	24
0156441	Campbell, Dana	CHM-100-EC	Fundamentals of Chemistry	6	\$6,467.88	4	LEC/LAB	2/3/2026	5/14/2026	21
0156441	Campbell, Dana	CHM-105-21	General Chemistry I	7	\$7,545.86	5	LEC/LAB	1/12/2026	5/11/2026	16
0132374	Canerday, Samuel	EMT-101-3C	Emergency Medical Technician	3	\$2,704.50	10	LAB	1/12/2026	5/13/2026	13
0132374	Canerday, Samuel	EMT-101-4C	Emergency Medical Technician	3	\$2,704.50	10	LAB	1/12/2026	5/13/2026	12
0223911	Chua, Jordan	HUM-150-1G	Humanities Through the Arts	3	\$3,088.65	3	LEC	1/12/2026	5/13/2026	20
0223911	Chua, Jordan	MUS-108-EC	World Music Survey	3	\$3,088.65	3	LEC	2/3/2026	5/14/2026	7
0215382	Coccaro, Peter	ATM-208-11	Automotive Computer Systems	5	\$4,703.55	3	LEC/LAB	1/13/2026	5/14/2026	17
0193047	Collins, Lorita	NUR-105-A1	Basic Nursing Assistant Traini	3	\$3,077.10	7	CLN	4/2/2026	4/30/2026	10
0037625	Connelly, Allen	EMT-101-3C	Emergency Medical Technician	2	\$1,881.42	10	LEC	1/12/2026	5/13/2026	13
0037625	Connelly, Allen	EMT-101-4C	Emergency Medical Technician	3	\$2,822.13	10	LEC	1/12/2026	5/13/2026	12
0007800	Corral, Iris	ECE-105-NR	Health & Nutrition for Child	3	\$3,233.94	3	LEC	1/12/2026	5/14/2026	24
0007800	Corral, Iris	ECE-110-NR	Intro to Early Childhood Ed	3	\$3,233.94	3	LEC	1/12/2026	5/14/2026	20
0187385	Cortinas-Fouilloux, Gustavo	MUS-100-31	Music Appreciation	3	\$2,939.79	3	LEC	2/9/2026	5/11/2026	9

2026 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Section Active Student Count
0187385	Cortinas-Fouilloux, Gustavo	MUS-100-NR2	Music Appreciation	3	\$2,939.79	3	LEC	2/9/2026	5/14/2026	13
0187385	Cortinas-Fouilloux, Gustavo	MUS-137-1R	Private Applied Percussion	0	\$0.00	1	LEC	1/26/2026	5/14/2026	1
0002933	Craig, Marilyn	SPE-101-8B	Principles of Public Speaking	3	\$3,013.32	3	LEC	1/17/2026	5/9/2026	10
0005731	Demopoulos, Patricia	PSY-101-4H	Intro to Psychology	3	\$2,822.13	3	LEC	1/13/2026	5/14/2026	15
0005731	Demopoulos, Patricia	PSY-101-6E	Intro to Psychology	3	\$2,822.13	3	LEC	1/12/2026	5/13/2026	32
0005731	Demopoulos, Patricia	PSY-101-7G	Intro to Psychology	3	\$2,822.13	3	LEC	1/12/2026	5/13/2026	31
0182919	Denson, Ryan	EMT-101-3C	Emergency Medical Technician	2	\$2,051.40	10	LAB	1/12/2026	5/13/2026	13
0182919	Denson, Ryan	EMT-101-4C	Emergency Medical Technician	2	\$2,051.40	10	LEC	1/12/2026	5/13/2026	12
0182919	Denson, Ryan	EMT-104-1B	Paramedic III	5	\$5,128.50	9	LEC	1/13/2026	5/14/2026	15
0182919	Denson, Ryan	EMT-233-1B	Paramedic Field Experience	4	\$4,102.80	8	LAB	1/12/2026	5/14/2026	15
0182919	Denson, Ryan	EMT-237-1B	Paramedic Internship	1	\$1,025.70	8	LAB	1/12/2026	5/11/2026	15
0160009	Dillinger, Benjamin	MUS-106-1F	Trends Modern American Music	3	\$3,077.10	3	LEC	1/27/2026	5/12/2026	12
0160009	Dillinger, Benjamin	MUS-106-NR	Trends Modern American Music	3	\$3,077.10	3	LEC	1/12/2026	5/14/2026	25
0160009	Dillinger, Benjamin	MUS-108-1E	World Music Survey	3	\$3,077.10	3	LEC	1/27/2026	5/12/2026	24
0049119	Dominguez, Gerardo	CAD-107-H1	20/20 Kitchen Design	5	\$4,507.50	3	LEC/LAB	1/16/2026	5/8/2026	10
0003181	Dutt, Eric	ENG-088-11	Basic Composition	3	\$3,233.94	3	LEC	1/12/2026	5/11/2026	13
0003181	Dutt, Eric	ENG-102-J1	Rhetoric II	3	\$3,233.94	3	LEC	1/15/2026	5/14/2026	24
0006121	Ebersold, Robert	BUS-111-1C	Principles of Business	3	\$2,939.79	3	LEC	1/12/2026	5/13/2026	18
0006121	Ebersold, Robert	ECO-101-1B	Principles of Economics I	3	\$2,939.79	3	LEC	1/12/2026	5/11/2026	31
0003179	Eshafi, Nouri	ECE-101-NR	Observ & Assessment / Children	3	\$3,314.76	3	LEC	1/12/2026	5/14/2026	17
0003179	Eshafi, Nouri	ECE-115-NR	Family, School & Community	3	\$3,314.76	3	LEC	1/12/2026	5/14/2026	23
0003210	Farina, Peter	BIO-203-1B	Anatomy & Physiology I	3	\$3,233.94	4	LEC	1/12/2026	5/11/2026	24
0003210	Farina, Peter	BIO-203-2C	Anatomy & Physiology I	3	\$3,233.94	4	LEC	1/12/2026	5/13/2026	24
0003210	Farina, Peter	BIO-212-1E	Microbiology	3	\$3,233.94	4	LEC	1/12/2026	5/13/2026	21
0003210	Farina, Peter	BIO-212-H1	Microbiology	3	\$3,233.94	4	LEC	1/13/2026	5/12/2026	23
0003212	Farnsworth, Dan	HVA-120-21	Basic Sheet Metal Fabrication	4	\$4,155.04	3	LEC/LAB	1/14/2026	5/13/2026	5
0003212	Farnsworth, Dan	HVA-120-31	Basic Sheet Metal Fabrication	4	\$4,155.04	3	LEC/LAB	1/13/2026	5/12/2026	5
0162452	Foltz, Chris	FIR-100-EC	Principles of Emergency Servic	3	\$3,233.94	3	LEC	2/2/2026	5/11/2026	10
0162452	Foltz, Chris	FIR-100-H1	Principles of Emergency Servic	0	\$0.00	3	X-listed	2/2/2026	5/11/2026	8
0162452	Foltz, Chris	FIR-112-EC	Fire Prevention	3	\$3,233.94	3	LEC	2/4/2026	5/13/2026	2

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0162452	Foltz, Chris	FIR-112-H1	Fire Prevention	0	\$0.00	3	X-listed	2/4/2026	5/13/2026	11
0162452	Foltz, Chris	FIR-270-EC	Fire Behavior and Combustion	3	\$3,233.94	3	LEC	2/3/2026	5/12/2026	1
0162452	Foltz, Chris	FIR-270-H1	Fire Behavior and Combustion	0	\$0.00	3	X-listed	2/3/2026	5/12/2026	10
0000938	Gan, Xiaoling	CIS-170-NR	Introduction to Java	5	\$5,389.90	3	LEC/LAB	1/20/2026	5/14/2026	7
0156018	Glover, Brian	CAD-241-H1	Autocad Productivity	5	\$5,193.00	3	LEC/LAB	1/13/2026	5/14/2026	11
0231453	Goes, Jacob	EGR-110-1G	Engineering Graphics I	5	\$4,941.65	3	LEC/LAB	1/12/2026	5/14/2026	19
0003110	Halm, James	SOC-100-2F	Intro to Sociology	3	\$3,397.65	3	LEC	1/12/2026	5/13/2026	21
0003110	Halm, James	SOC-100-4D	Intro to Sociology	3	\$3,397.65	3	LEC	1/12/2026	5/13/2026	30
0003110	Halm, James	SOC-101-1G	The Family	3	\$3,397.65	3	LEC	1/12/2026	5/13/2026	18
0003110	Halm, James	SOC-101-NR	The Family	3	\$3,397.65	3	LEC	1/12/2026	5/14/2026	33
0226109	Harris, Christa	NUR-115-B1	Obstetrics and Pediatric Nur.	3	\$2,822.13	5	CLN	3/8/2026	4/5/2026	6
0226109	Harris, Christa	NUR-115-B2	Obstetrics and Pediatric Nur.	3	\$2,822.13	5	CLN	3/14/2026	5/9/2026	6
0227949	Havlin, Maggie	CHM-100-41	Fundamentals of Chemistry	6	\$5,644.26	4	LEC/LAB	1/13/2026	5/14/2026	18
0227949	Havlin, Maggie	CHM-105-1B	General Chemistry I	7	\$6,584.97	4	LEC/LAB	1/12/2026	5/13/2026	23
0003118	Hayward, James	CPS-122-NR	Multimedia Applications	5	\$5,128.50	3	LEC/LAB	1/12/2026	5/14/2026	5
0000841	Herrera, Michelle	CSS-100-NR	College Success Seminar	2	\$2,051.40	2	LEC	1/12/2026	3/6/2026	14
0000841	Herrera, Michelle	CSS-100-NR1	College Success Seminar	2	\$2,051.40	2	LEC	3/9/2026	5/7/2026	12
0220310	Hoffman, Erin	ENG-086-1C	Reading & Writing III	3	\$2,822.13	3	LEC	1/12/2026	5/13/2026	23
0220310	Hoffman, Erin	ENG-102-3E	Rhetoric II	3	\$2,822.13	3	LEC	1/12/2026	5/13/2026	24
0233142	Hudson, Jessica	PSY-101-1B	Intro to Psychology	3	\$2,822.13	3	LEC	1/13/2026	5/14/2026	27
0233142	Hudson, Jessica	PSY-101-EC1	Intro to Psychology	3	\$2,822.13	3	LEC	2/6/2026	5/8/2026	31
0003136	Jenkins, Anthony	BIO-102-1B	Introduction to Biology	6	\$6,795.30	4	LEC/LAB	1/12/2026	5/11/2026	18
0003136	Jenkins, Anthony	BIO-102-2C	Introduction to Biology	3	\$3,397.65	4	LAB	1/12/2026	5/13/2026	20
0003136	Jenkins, Anthony	BIO-102-3F	Introduction to Biology	3	\$3,397.65	4	LAB	1/12/2026	5/13/2026	20
0227950	Kim, Betty	ART-120-22	Art Appreciation	3	\$2,822.13	3	LEC	1/13/2026	5/12/2026	11
0210208	Kloss, Robert	ENG-088-CR4	Basic Composition	3	\$2,939.79	3	LEC	1/12/2026	5/13/2026	9
0210208	Kloss, Robert	ENG-101-CR4	Rhetoric I	3	\$2,939.79	3	LEC	1/12/2026	5/11/2026	9
0210208	Kloss, Robert	ENG-101-SA4	Rhetoric I	0	\$0.00	3	X-listed	1/12/2026	5/11/2026	3
0210208	Kloss, Robert	ENG-102-KB	Rhetoric II	3	\$2,939.79	3	LEC	1/16/2026	5/8/2026	16
0227865	Koshy, Rachel	BIO-150-NR	Heredity & Society	3	\$2,822.13	3	LEC	1/12/2026	5/14/2026	19

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0218000	Lambert, Thera	BUS-102-31	Managerial Accounting	3	\$2,939.79	3	LEC	1/13/2026	5/12/2026	6
0218000	Lambert, Thera	SCM-204-NR	Global Logistics	3	\$2,939.79	3	LEC	1/12/2026	5/14/2026	5
0003171	Lasorella, Daliana	CPS-111-NR1	Business Computer Systems	5	\$5,524.60	3	LEC/LAB	1/12/2026	5/14/2026	20
0231377	Liyanage Perera, Erandi	CHM-105-3C	General Chemistry I	7	\$6,918.31	5	LEC/LAB	1/13/2026	5/12/2026	24
0002037	LoPresti, Joseph	ART-120-NR1	Art Appreciation	3	\$3,397.65	3	LEC	1/12/2026	5/14/2026	32
0027824	Lorgus, Richard	BUS-106-1C	Principles of Finance	3	\$3,233.94	3	LEC	1/13/2026	5/14/2026	12
0027824	Lorgus, Richard	BUS-106-21	Principles of Finance	3	\$3,233.94	3	LEC	1/14/2026	5/13/2026	7
0027824	Lorgus, Richard	BUS-111-2F	Principles of Business	3	\$3,233.94	3	LEC	1/12/2026	5/13/2026	15
0003100	Lyons, Kenneth	LAW-102-1C	Local Organized Crime & Law E	3	\$3,233.94	3	LEC	1/12/2026	5/11/2026	10
0003100	Lyons, Kenneth	LAW-202-1C	Juvenile Delinquency	3	\$3,233.94	3	LEC	1/12/2026	5/13/2026	13
0173996	Mallett, Klaudia	PSY-101-NR2	Intro to Psychology	3	\$3,397.65	3	LEC	1/26/2026	5/14/2026	32
0173996	Mallett, Klaudia	PSY-101-H1	Intro to Psychology	3	\$3,397.65	3	LEC	3/10/2026	5/7/2026	15
0173996	Mallett, Klaudia	PSY-215-H1	Life Span: Survey of Human Dev	3	\$3,397.65	3	LEC	3/10/2026	5/7/2026	9
0033933	Mani, Nina	NUR-119-A3	Nursing Care of Adults	3	\$2,822.13	4	CLN	1/14/2026	3/6/2026	6
0033933	Mani, Nina	NUR-115-B3	Obstetrics and Pediatric	3	\$2,822.13	5	CLN	3/11/2025	4/8/2026	6
0033933	Mani, Nina	OMT-215-NR	Medical Office Practices	3	\$2,822.13	3	LEC	1/26/2026	5/14/2026	7
0215013	Marcello, Frank	BUS-230-1E	Business Law and Contracts	3	\$3,088.65	3	LEC	1/12/2026	5/13/2026	12
0222891	Mascorro, Lucia	HUM-154-31	Latin American Culture	3	\$2,939.79	3	LEC	1/27/2026	5/12/2026	10
0222891	Mascorro, Lucia	HUM-154-41	Latin American Culture	3	\$2,939.79	3	LEC	1/29/2026	5/14/2026	11
0230308	McCollom, Elizabeth	PSY-101-NR	Intro to Psychology	3	\$2,822.13	3	LEC	1/12/2026	5/14/2026	32
0230308	McCollom, Elizabeth	PSY-101-NR1	Intro to Psychology	3	\$2,822.13	3	LEC	1/12/2026	5/14/2026	32
0230308	McCollom, Elizabeth	PSY-215-NR	Life Span: Survey of Human Dev	3	\$2,822.13	3	LEC	1/12/2026	5/14/2026	32
0005730	Mc Cormack, John	ENG-084-2C	Reading & Writing II	3	\$2,939.79	3	LEC	1/12/2026	5/13/2026	16
0005730	Mc Cormack, John	ENG-086-2E	Reading & Writing III	3	\$2,939.79	3	LEC	1/12/2026	5/11/2026	13
0016851	Medina, Gabriel	CAD-237-H1	Revit BIM Management	5	\$4,932.35	3	LEC/LAB	1/16/2026	5/8/2026	5
0016851	Medina, Gabriel	CAD-238-8B	Revit Commercial Design	5	\$4,932.35	3	LEC/LAB	1/17/2026	5/9/2026	6
0218656	Montalvo, Vanessa	PSY-101-EC	Intro to Psychology	3	\$2,822.13	3	LEC	2/2/2026	5/11/2026	32
0062924	Montiel, Octavio	MUS-131-1R	Private Applied Piano Non-Majo	0	\$0.00	1	LEC	1/26/2026	5/14/2026	1
0155712	Moreno, Benjamin	LAW-206-1B	Criminal Investigations	3	\$3,233.94	3	LEC	1/13/2026	3/5/2026	34
0155712	Moreno, Benjamin	LAW-208-NR	Police Organization and Admin	3	\$3,233.94	3	LEC	1/12/2026	5/14/2026	28

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0076708	Moreno, Berta	BUS-215-NR	Human Resources Management	3	\$3,233.94	3	LEC	1/12/2026	5/14/2026	13
0076708	Moreno, Berta	BUS-242-NR	Business Communications	3	\$3,233.94	3	LEC	1/12/2026	5/14/2026	25
0076708	Moreno, Berta	OMT-242-NR	Business Communications	0	\$0.00	3	X-listed	1/12/2026	5/14/2026	4
0215429	Mort, Jaeda	THR-110-1C	Introduction to Theatre	3	\$2,939.79	3	LEC	1/12/2026	5/13/2026	6
0222816	Mucha, Kristina	MUS-100-1C	Music Appreciation	3	\$2,939.79	3	LEC	1/12/2026	5/13/2026	11
0222816	Mucha, Kristina	MUS-100-2E	Music Appreciation	3	\$2,939.79	3	LEC	1/12/2026	5/13/2026	20
0226116	Muhammad, Eugene	PHI-125-NR	Wrld Religions in Global Conte	3	\$3,088.65	3	LEC	1/12/2026	5/14/2026	31
0226116	Muhammad, Eugene	PHI-125-NR1	Wrld Religions in Global Conte	3	\$3,088.65	3	LEC	1/20/2026	5/14/2026	30
0231361	Myslinski, Natalie	ECO-101-3F	Principles of Economics I	3	\$2,822.13	3	LEC	1/12/2026	5/13/2026	30
0231361	Myslinski, Natalie	ECO-102-NR	Principles of Economics II	3	\$2,822.13	3	LEC	1/12/2026	5/14/2026	31
0000862	Napoletano, Elizabeth	BUS-216-1H	Spreadsheet Software Fundamen	0	\$0.00	1	X-listed	1/12/2026	2/25/2026	1
0000862	Napoletano, Elizabeth	BUS-223-1H	Spreadsheet Software Adv. for	0	\$0.00	2	X-listed	3/9/2026	5/6/2026	1
0000862	Napoletano, Elizabeth	CIS-116-13	Intro to HTML Coding	6	\$6,232.56	3	LEC/LAB	1/14/2026	5/13/2026	8
0000862	Napoletano, Elizabeth	OMT-216-1H	Spreadsheet Software Fundament	1	\$1,038.76	1	LEC	1/12/2026	2/25/2026	7
0000862	Napoletano, Elizabeth	OMT-218-NR	Database Software Fundamentals	1	\$1,038.76	1	LEC	2/9/2026	3/7/2026	6
0000862	Napoletano, Elizabeth	OMT-219-NR	Database Software Advanced	2	\$2,077.52	2	LEC	3/9/2026	5/7/2026	5
0000862	Napoletano, Elizabeth	OMT-223-1H	Spreadsheet Software Advanced	2	\$2,077.52	2	LEC	3/9/2026	5/6/2026	7
0156023	Navarro, Tracy	HUM-154-EC	Latin American Culture	3	\$2,939.79	3	LEC	2/4/2026	5/13/2026	20
0220410	Nossa Gallo, Mateo	HUM-150-2B	Humanities Through the Arts	3	\$2,939.79	3	LEC	1/13/2026	5/14/2026	18
0220410	Nossa Gallo, Mateo	HUM-150-3C	Humanities Through the Arts	3	\$2,939.79	3	LEC	1/13/2026	5/12/2026	21
0220410	Nossa Gallo, Mateo	MUS-131-1R	Private Applied Piano Non-Majo	0	\$0.00	1	LEC	1/26/2026	5/14/2026	1
0220410	Nossa Gallo, Mateo	MUS-180-1E	Introduction to Media Production	0	\$0.00	3	X-listed	1/13/2026	5/12/2026	4
0220410	Nossa Gallo, Mateo	MUS-181-1F	Music Production 1	3	\$2,939.79	3	LEC	1/12/2026	5/14/2026	4
0081186	O'Brien, Brendan	EMT-104-1B	Paramedic III	4	\$3,762.84	9	LEC	1/13/2026	5/14/2026	15
0081186	O'Brien, Brendan	EMT-233-1B	Paramedic Field Experience	4	\$3,762.84	8	LAB	1/12/2026	5/14/2026	15
0081186	O'Brien, Brendan	EMT-237-1B	Paramedic Internship	1	\$940.71	8	LAB	1/12/2026	5/11/2026	15
0215245	Owens, Norah	PSY-101-J2	Intro to Psychology	3	\$3,088.65	3	LEC	1/13/2026	5/12/2026	25
0215245	Owens, Norah	PSY-215-52	Life Span: Survey of Human Dev	3	\$3,088.65	3	LEC	1/14/2026	5/13/2026	10
0227947	Peoples, Damian	GEG-105-1C	World Regional Geography	3	\$2,822.13	3	LEC	1/12/2026	5/13/2026	19
0227947	Peoples, Damian	GEG-107-1E	Intro to Human Geography	3	\$2,822.13	3	LEC	1/12/2026	5/13/2026	18

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0003160	Perusich, James	ENG-086-51	Reading & Writing III	3	\$3,233.94	3	LEC	1/20/2026	5/14/2026	15
0003160	Perusich, James	ENG-088-CR5	Basic Composition	3	\$3,233.94	3	LEC	1/12/2026	5/11/2026	10
0003160	Perusich, James	ENG-101-CR5	Rhetoric I	3	\$3,233.94	3	LEC	1/12/2026	5/11/2026	10
0003160	Perusich, James	ENG-101-SA5	Rhetoric I	0	\$0.00	3	X-listed	1/12/2026	5/11/2026	8
0112754	Petrauskas, Zachary	CAD-100-EC	Autocad Fundamentals	5	\$4,703.55	3	LEC/LAB	2/2/2026	5/13/2026	6
0112754	Petrauskas, Zachary	WEL-103-H1	Blueprints for Welders	4	\$3,762.84	3	LEC/LAB	1/16/2026	5/8/2026	12
0215248	Pinto, Lincoln	BUS-111-31	Principles of Business	3	\$2,939.79	3	LEC	1/13/2026	5/12/2026	11
0215248	Pinto, Lincoln	BUS-201-11	Cost Accounting	3	\$2,939.79	3	LEC	1/12/2026	5/11/2026	8
0180195	Pipikios, Iwona	CHM-100-8B	Fundamentals of Chemistry	6	\$5,879.58	4	LEC/LAB	1/17/2026	5/9/2026	20
0180195	Pipikios, Iwona	CHM-100-H1	Fundamentals of Chemistry	6	\$5,879.58	4	LEC/LAB	1/15/2026	5/14/2026	24
0180195	Pipikios, Iwona	CHM-100-H1	Fundamentals of Chemistry	6	\$5,879.58	4	LEC/LAB	1/15/2026	5/14/2026	24
0056934	Ramirez, Jennifer	ECE-100-1F	Early Child Growth & Developme	3	\$2,939.79	3	LEC	1/14/2026	5/13/2026	14
0056934	Ramirez, Jennifer	ECE-207-8B	Creative Expression of Childre	3	\$2,939.79	3	LEC	1/16/2026	5/8/2026	8
0227784	Reidel, Danielle	CSS-100-H1	College Success Seminar	2	\$1,822.20	2	LEC	3/10/2026	5/12/2026	1
0003172	Ritz, Jim	LAW-209-11	Introduction to Forensics	3	\$3,233.94	3	LEC	1/14/2026	5/13/2026	8
0003172	Ritz, Jim	LAW-210-11	Cold Case Investigation	3	\$3,233.94	3	LEC	1/12/2026	5/11/2026	13
0227863	Salas, Brian	GEG-105-NR	World Regional Geography	3	\$2,964.99	3	LEC	1/12/2026	5/14/2026	32
0227863	Salas, Brian	GEG-105-NR1	World Regional Geography	3	\$2,964.99	3	LEC	2/9/2026	5/14/2026	24
0227318	Sams, Jerilynn	HIT-103-NR	Coding & Classification System	4	\$3,762.84	3	LEC/LAB	2/9/2026	5/14/2026	6
0227318	Sams, Jerilynn	NUR-115-B3	Obstetrics and Pediatric	3	\$2,822.13	5	CLN	3/11/2026	4/8/2026	6
0227318	Sams, Jerilynn	NUR-220-A3	NUR Care of Complex Patients	4.5	\$4,233.20	7	CLN	1/13/2026	3/7/2026	5
0176638	Sanchez-Torres, Monica	CSS-100-EC	College Success Seminar	2	\$1,881.42	2	LEC	2/3/2026	5/12/2026	29
0003018	Sandoval, Jamie	CIS-102-8B	Career Essentials for CIS	3	\$2,822.13	3	LEC	1/17/2026	5/9/2026	9
0230994	Santiago, Kenneth	BUS-107-1C	Principles of Marketing	3	\$2,822.13	3	LEC	1/12/2026	5/11/2026	10
0230994	Santiago, Kenneth	BUS-111-4F	Principles of Business	3	\$2,822.13	3	LEC	1/13/2026	5/14/2026	17
0209313	Sass, Joseph	WEL-141-H1	Gas Tungsten Arc Welding I	4	\$3,606.00	3	LEC/LAB	1/13/2026	3/5/2026	12
0209313	Sass, Joseph	WEL-142-H1	Gas Tungsten Arc Welding II	4	\$3,606.00	3	LEC/LAB	3/10/2026	5/7/2026	9
0192448	Schmidt, Michael	ENG-084-31	Reading & Writing II	3	\$3,077.10	3	LEC	1/21/2026	5/11/2026	13
0192448	Schmidt, Michael	ENG-088-CR3	Basic Composition	3	\$3,077.10	3	LEC	1/12/2026	5/11/2026	10
0192448	Schmidt, Michael	ENG-101-CR3	Rhetoric I	3	\$3,077.10	3	LEC	1/12/2026	5/13/2026	10

2026 Spring Adjunct Stipend Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Section Active Student Count
0192448	Schmidt, Michael	ENG-101-SA3	Rhetoric I	0	\$0.00	3	X-listed	1/12/2026	5/13/2026	10
0209639	Serrano, Ylse	BIO-102-8B	Introduction to Biology	6	\$5,644.26	3	LEC/LAB	1/17/2026	5/9/2026	14
0227951	Sievers, Zachary	PHI-126-4H	Introduction to Ethics	3	\$2,964.99	3	LEC	1/26/2026	5/11/2026	16
0227951	Sievers, Zachary	PHI-201-11	Philosophy	3	\$2,964.99	3	LEC	1/28/2026	5/13/2026	8
0220391	Silva, Josue	SPE-101-EC	Principles of Public Speaking	3	\$2,939.79	3	LEC	2/4/2026	5/13/2026	22
0220391	Silva, Josue	SPE-101-J1	Principles of Public Speaking	3	\$2,939.79	3	LEC	1/14/2026	5/13/2026	22
0194372	Skov, Erik	MUS-100-NR1	Music Appreciation	3	\$3,077.10	3	LEC	1/12/2026	5/14/2026	25
0220668	Stagl, Meghan	MUS-131-1R	Private Applied Piano Non-Majo	0	\$0.00	1	LEC	1/26/2026	5/14/2026	1
0220668	Stagl, Meghan	MUS-132-1R	Private Applied Voice Music Ma	0	\$0.00	2	LEC	1/26/2026	5/14/2026	3
0220668	Stagl, Meghan	MUS-162-1R	Private Applied Voice Music Ma	0	\$0.00	2	LEC	1/26/2026	5/14/2026	1
0184165	Stefanski, Eric	HUM-150-NR1	Humanities Through the Arts	3	\$3,233.94	3	LEC	1/12/2026	5/14/2026	32
0215242	Stelmack, Zach	BIO-203-93	Anatomy & Physiology I	3	\$3,088.65	4	LEC	1/12/2026	5/13/2026	19
0003141	Stevens, Jane	ART-115-8B	Photography I	6	\$6,467.88	3	LAB	1/17/2026	5/9/2026	7
0003141	Stevens, Jane	ART-116-8B	Photography II	0	\$0.00	3	X-listed	1/17/2026	5/9/2026	1
0003137	Stewart, Constance	MAT-082-E5	Developmental Mathematics	4	\$4,311.92	4	LEC	1/12/2026	5/13/2026	9
0217995	Stricker, Sarah	ECE-202-8B	Math for Early Childhood	3	\$2,822.13	3	LEC	1/17/2026	5/9/2026	9
0003130	Sun, Yizhong	POL-201-EC	US Natl Government	3	\$3,397.65	3	LEC	2/3/2026	5/17/2026	14
0003130	Sun, Yizhong	POL-201-12	US Natl Government	3	\$3,397.65	3	LEC	1/12/2026	5/11/2026	10
0189488	Swint, Ashley	BUS-111-EC	Principles of Business	3	\$3,233.94	3	LEC	2/4/2026	5/13/2026	25
0156444	Talwar, Sundeep	PEH-101-NR2	PERS-COMM HEALTH	3	\$3,233.94	3	LEC	1/12/2026	5/14/2026	24
0156444	Talwar, Sundeep	PEH-103-H1	Nutrition	3	\$3,233.94	3	LEC	1/12/2026	5/13/2026	24
0227864	Tapia, Robert	PHI-125-1C	Wrld Religions in Global Conte	3	\$2,964.99	3	LEC	1/13/2026	5/12/2026	25
0227864	Tapia, Robert	PHI-125-2E	Wrld Religions in Global Conte	3	\$2,964.99	3	LEC	1/13/2026	5/12/2026	26
0227864	Tapia, Robert	PHI-126-1C	Introduction to Ethics	3	\$2,964.99	3	LEC	1/12/2026	5/13/2026	29
0159232	Thelemaque, Cristina	BIO-102-4B	Introduction to Biology	3	\$3,397.65	4	LEC	1/13/2026	5/14/2026	20
0159232	Thelemaque, Cristina	BIO-203-5E	Anatomy & Physiology I	3	\$3,397.65	4	LEC	1/13/2026	5/12/2026	20
0159232	Thelemaque, Cristina	BIO-203-6F	Anatomy & Physiology I	3	\$3,397.65	4	LEC	1/13/2026	5/12/2026	20
0007863	Thomas, Paul	BIO-203-3H	Anatomy & Physiology I	3	\$2,892.69	4	LEC	1/12/2026	5/11/2026	17
0007863	Thomas, Paul	BIO-203-74	Anatomy & Physiology I	3	\$2,892.69	4	LEC	1/13/2026	5/14/2026	24
0007863	Thomas, Paul	BIO-204-64	Anatomy & Physiology II	3	\$2,892.69	4	LEC	1/12/2026	5/13/2026	22

MORTON COLLEGE BOARD OF TRUSTEES

REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD APPROVES THE OVERLOAD EMPLOYMENT REPORT FOR SPRING SEMESTER 2026 IN THE AMOUNT OF \$448,902.84 AS SUBMITTED, PENDING ADDITIONAL CLASS CANCELLATIONS AND/OR ADDITIONS.

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

COST ANALYSIS: \$448,902.84 pending additional class cancellations and/or additions, which would subsequently be submitted for approval.

ATTACHMENTS: Full-Time Faculty Overload Employment Report – Spring 2026

2026 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0192221	Andrade, Jorge	BIO-102-52	Introduction to Biology	3				4	LAB	1/13/2026	5/14/2026	20
0192221	Andrade, Jorge	BIO-102-52	Introduction to Biology	3				4	LEC	1/13/2026	5/14/2026	20
0192221	Andrade, Jorge	BIO-102-H1	Introduction to Biology	3				4	LAB	1/15/2026	5/14/2026	20
0192221	Andrade, Jorge	BIO-102-H1	Introduction to Biology	3				4	LEC	1/15/2026	5/14/2026	20
0192221	Andrade, Jorge	BIO-102-H2	Introduction to Biology	3				4	LAB	1/16/2026	5/8/2026	20
0192221	Andrade, Jorge	BIO-102-H2	Introduction to Biology		3		\$ 3,492.00	4	LEC	1/16/2026	5/8/2026	20
0192221	Andrade, Jorge	BIO-111-1C	Biology: a Systems Approach		3		\$ 3,492.00	5	LAB	1/13/2026	5/12/2026	11
0192221	Andrade, Jorge	BIO-111-1C	Biology: a Systems Approach		4		\$ 4,656.00	5	LEC	1/13/2026	5/12/2026	11
0192221	Andrade, Jorge		Lab Prep		2		\$ 2,328.00		OVL	1/16/2026	6/15/2026	
				15	12		\$ 13,968.00					
0200290	Ashraf, Asiyya	BIO-212-1E	Microbiology	3				4	LAB	1/12/2026	5/13/2026	18
0200290	Ashraf, Asiyya	BIO-212-2H	Microbiology	3				4	LAB	1/12/2026	5/13/2026	24
0200290	Ashraf, Asiyya	BIO-212-2H	Microbiology	3				4	LEC	1/12/2026	5/13/2026	24
0200290	Ashraf, Asiyya	BIO-212-31	Microbiology	3				4	LAB	1/12/2026	5/11/2026	24
0200290	Ashraf, Asiyya	BIO-212-31	Microbiology	3				4	LEC	1/12/2026	5/11/2026	24
0200290	Ashraf, Asiyya	BIO-212-H1	Microbiology		3		\$ 3,492.00	4	LAB	1/13/2026	5/12/2026	18
0200290	Ashraf, Asiyya		Open BIO Lab		6.60		\$ 7,682.40		OVL	1/16/2026	6/15/2026	
0200290	Ashraf, Asiyya		Lab Prep		2		\$ 2,328.00		OVL	1/16/2026	6/15/2026	
				15	11.60		\$ 13,502.40					
0043535	Avila, Malisa	NUR-220-A1	NUR Care of Complex Patients	1.83				7	LEC	1/12/2026	4/18/2026	6
0043535	Avila, Malisa	NUR-220-A2	NUR Care of Complex Patients	1.83				7	LEC	1/12/2026	4/18/2026	6
0043535	Avila, Malisa	NUR-220-A3	NUR Care of Complex Patients	1.84				7	LEC	1/12/2026	4/18/2026	5
0043535	Avila, Malisa	NUR-220-B1	NUR Care of Complex Patients	2.75				7	LEC	1/12/2026	4/18/2026	5
0043535	Avila, Malisa	NUR-220-B2	NUR Care of Complex Patients	2.75				7	LEC	1/12/2026	4/18/2026	5
0043535	Avila, Malisa	NUR-220-A2	NUR Care of Complex Patients	1	0.50		\$ 636.00	7	LAB	3/9/2026	4/11/2026	6
0043535	Avila, Malisa	NUR-224-A1	Transition to RN Practice	1				3	LEC	1/12/2026	5/8/2026	5
0043535	Avila, Malisa	NUR-224-A2	Transition to RN Practice	1				3	LEC	1/12/2026	5/8/2026	6
0043535	Avila, Malisa	NUR-224-A3	Transition to RN Practice	1				3	LEC	1/12/2026	5/8/2026	5
0043535	Avila, Malisa		Special Project - Lead Instr.		1		\$ 1,272.00		OVL	1/16/2026	6/15/2026	
				15	1.50		\$ 1,908.00					
0197414	Balek, Ludwig	CIS-136-NR	Identity Management	6				4	LEC/LAB	1/26/2026	5/14/2026	10
0197414	Balek, Ludwig	CIS-165-1F	Fundamentals of Information SE		3		\$ 3,663.00	3	LAB	1/28/2026	5/13/2026	8
0197414	Balek, Ludwig	CIS-165-1F	Fundamentals of Information SE	2				3	LEC	1/28/2026	5/13/2026	8

2026 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0197414	Balek, Ludwig	CIS-175-NR	Cloud Computing	5				3	LEC/LAB	1/26/2026	5/14/2026	16
0197414	Balek, Ludwig	CIS-181-H1	Computer Servicing-Operating S		3		\$ 3,663.00	3	LAB	1/14/2026	5/13/2026	14
0197414	Balek, Ludwig	CIS-181-H1	Computer Servicing-Operating S	2				3	LEC	1/14/2026	5/13/2026	14
				15	6		\$ 7,326.00					
0194871	Callon, Michael	ENG-101-2E	Rhetoric I	3				3	LEC	1/12/2026	5/13/2026	20
0194871	Callon, Michael	ENG-101-NR1	Rhetoric I	3				3	LEC	1/12/2026	5/14/2026	12
0194871	Callon, Michael	ENG-102-4F	Rhetoric II	3				3	LEC	1/12/2026	5/13/2026	20
0194871	Callon, Michael	ENG-102-7E	Rhetoric II	3				3	LEC	1/20/2026	5/12/2026	21
				12	0		\$ -					
0200455	Caruso, Lauren	NUR-119-A1	Nursing Care of Adults	3				4	CLN	1/12/2026	3/5/2026	5
0200455	Caruso, Lauren	NUR-119-A2	Nursing Care of Adults	3				4	CLN	1/16/2026	3/6/2026	6
0200455	Caruso, Lauren	NUR-220-A1	NUR Care of Complex Patients	4.50					CLN	1/12/2026	3/7/2026	6
0200455	Caruso, Lauren	NUR-220-A2	NUR Care of Complex Patients	4.50					CLN	1/15/2026	3/5/2026	6
				15	0		\$ -					
0000924	Casey, Craig	EGR-121-2B	Dynamics	3				3	LEC	1/29/2026	5/14/2026	25
0000924	Casey, Craig	PHS-103-H1	Physical Science I	2				4	LAB	1/12/2026	5/14/2026	12
0000924	Casey, Craig	PHS-103-H1	Physical Science I	3				4	LEC	1/12/2026	5/14/2026	12
0000924	Casey, Craig	PHS-103-NR	Physical Science I	2				4	LAB	1/12/2026	5/14/2026	22
0000924	Casey, Craig	PHS-103-NR	Physical Science I	3				4	LEC	1/12/2026	5/14/2026	22
0000924	Casey, Craig	PHY-105-H1	Physics I	2				5	LAB	1/13/2026	5/12/2026	17
0000924	Casey, Craig	PHY-105-H1	Physics I		5		\$ 6,360.00	5	LEC	1/13/2026	5/12/2026	17
0000924	Casey, Craig	PHY-205-H1	Physics II		3		\$ 3,816.00	5	LAB	1/16/2026	5/8/2026	15
0000924	Casey, Craig	PHY-205-H1	Physics II		4		\$ 5,088.00	5	LEC	1/16/2026	5/8/2026	15
0000924	Casey, Craig		Lab Prep		2		\$ 2,544.00		OVL	1/16/2026	5/14/2026	
0000924	Casey, Craig		Department Chair			4	\$ 5,088.00		OVL	1/16/2026	5/14/2026	
				15	14	4	\$ 22,896.00					
0000829	Casey, Robert	MAT-201-1H	Calculus I	5				5	LEC	1/12/2026	5/11/2026	22
0000829	Casey, Robert	MAT-202-1G	Calculus II	5				5	LEC	1/13/2026	5/14/2026	17
0000829	Casey, Robert	MAT-203-1F	Calculus III	4				4	LEC	1/12/2026	5/13/2026	10
0000829	Casey, Robert	MAT-215-1E	Differ Equations	1	2		\$ 2,544.00	3	LEC	1/13/2026	5/12/2026	26
				15	2		\$ 2,544.00					
0215007	Chesters, Samantha	ENG-102-1B	Rhetoric II	3				3	LEC	1/12/2026	5/13/2026	24
0215007	Chesters, Samantha	ENG-102-NR1	Rhetoric II	3				3	LEC	1/12/2026	5/14/2026	23

2026 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0215007	Chesters, Samantha	ENG-102-NR4	Rhetoric II	3				3	LEC	1/12/2026	5/14/2026	22
0215007	Chesters, Samantha	ENG-102-NR5	Rhetoric II		3		\$ 3,816.00	3	LEC	1/26/2026	5/14/2026	24
0215007	Chesters, Samantha	ENG-102-OC	Rhetoric II		3		\$ 3,816.00	3	LEC	1/26/2026	5/13/2026	16
0215007	Chesters, Samantha	ENG-211-H1	Introduction to Literature		3		\$ 3,816.00	3	LEC	1/14/2026	5/13/2026	8
0215007	Chesters, Samantha	JRN-101-H1	Culture of Journalism	3				3	LEC	1/12/2026	5/13/2026	5
				12	9		\$ 11,448.00					
0197705	Conley, Trisha	CSS-100-H2	College Success Seminar		2		\$ 2,328.00	2	LEC	3/9/2026	5/6/2026	6
0197705	Conley, Trisha	MAT-102-2E	General Education Mathematics	4				4	LEC	1/12/2026	5/14/2026	18
0197705	Conley, Trisha	MAT-102-NR	General Education Mathematics	4				4	LEC	1/12/2026	5/14/2026	30
0197705	Conley, Trisha	MAT-105-NR	College Algebra	4				4	LEC	1/12/2026	5/14/2026	22
0197705	Conley, Trisha	MAT-181-1G	Discrete Mathematics	3				3	LEC	1/13/2026	5/14/2026	5
0197705	Conley, Trisha		Special Project - OER Grant			4.2955	\$ 5,000.00		OVL	1/16/2026	5/14/2026	
0197705	Conley, Trisha		Special Project - PP Faculty Champion			4	\$ 4,656.00		OVL	1/16/2026	5/14/2026	
0197705	Conley, Trisha		Special Project - ILC Assignments			9	\$ 10,476.00		OVL	1/16/2026	5/14/2026	
				15	2	17.2955	\$ 22,460.00					
0000794	Crockett, Janet	CHM-106-1E	General Chemistry II		1		\$ 1,272.00	5	LAB	1/12/2026	5/13/2026	12
0000794	Crockett, Janet	CHM-106-1E	General Chemistry II	6				5	LEC	1/12/2026	5/13/2026	12
0000794	Crockett, Janet	CHM-206-1C	Organic Chemistry II	6				5	LAB	1/12/2026	5/12/2026	7
0000794	Crockett, Janet	CHM-206-1C	Organic Chemistry II	3				5	LEC	1/12/2026	5/12/2026	7
0000794	Crockett, Janet		Lab Prep		2		\$ 2,544.00		OVL	1/16/2026	6/15/2026	
				15	3		\$ 3,816.00					
0202678	Dharwadkar, Mihir	MAT-082-E2	Developmental Mathematics	4				4	LEC	1/12/2026	5/14/2026	15
0202678	Dharwadkar, Mihir	MAT-098-NR	Statistics Support	3				3	LEC	1/12/2026	3/6/2026	6
0202678	Dharwadkar, Mihir	MAT-102-1B	General Education Mathematics	4				4	LEC	1/12/2026	5/14/2026	9
0202678	Dharwadkar, Mihir	MAT-110-NR	College Trig	3				3	LEC	1/12/2026	5/14/2026	11
				14	0		\$ -					
0000917	Dominguez, Carlos	MAT-100-1L	Occupational Math		3		\$ 3,816.00	3	LEC	1/16/2026	5/8/2026	10
0000917	Dominguez, Carlos	MAT-100-NR	Occupational Math	3				3	LEC	1/12/2026	5/14/2026	14
0000917	Dominguez, Carlos	MAT-121-NR	Math/Elem School Teachers II	4				4	LEC	1/12/2026	5/14/2026	5
0000917	Dominguez, Carlos	MAT-141-H4	Statistics	4				4	LEC	1/12/2026	5/11/2026	9
0000917	Dominguez, Carlos	MAT-141-NR	Statistics	4				4	LEC	1/12/2026	5/14/2026	30
0000917	Dominguez, Carlos	MAT-141-NR1	Statistics		4		\$ 5,088.00	4	LEC	2/9/2026	5/14/2026	18

2026 Spring Overall Overload Report

Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
				15	7		\$ 8,904.00					
0003185	Drew, John	CIS-144-NR	Intro to Python	5				3	LEC/LAB	1/12/2026	5/14/2026	13
0003185	Drew, John	CPS-111-EC	Business Computer Systems		5		\$ 6,105.00	3	LEC/LAB	2/5/2026	5/14/2026	6
0003185	Drew, John	CPS-111-H1	Business Computer Systems	5				3	LEC/LAB	1/13/2026	5/12/2026	14
0003185	Drew, John	CPS-111-H2	Business Computer Systems	5				3	LEC/LAB	1/13/2026	5/12/2026	9
				15	5		\$ 6,105.00					
0195025	Edgar, Jason	SPE-101-1B	Principles of Public Speaking	3				3	LEC	1/12/2026	5/11/2026	18
0195025	Edgar, Jason	SPE-101-2C	Principles of Public Speaking	3				3	LEC	1/12/2026	5/13/2026	23
0195025	Edgar, Jason	SPE-101-3E	Principles of Public Speaking	3				3	LEC	1/12/2026	5/13/2026	23
0195025	Edgar, Jason	SPE-101-4F	Principles of Public Speaking	3				3	LEC	1/12/2026	5/13/2026	23
0195025	Edgar, Jason	SPE-101-5H	Principles of Public Speaking	3				3	LEC	1/12/2026	5/11/2026	12
0195025	Edgar, Jason	SPE-101-K1	Principles of Public Speaking		3		\$ 3,816.00	3	LEC	1/13/2026	5/12/2026	17
0195025	Edgar, Jason	SPE-101-L1	Principles of Public Speaking		3		\$ 3,816.00	3	LEC	1/15/2026	5/14/2026	12
				15	6		\$ 7,632.00					
0000828	Fabiyi, Edith	BUS-111-NR	Principles of Business	3				3	LEC	1/12/2026	5/14/2026	32
0000828	Fabiyi, Edith	OMT-102-NR	Keyboarding & Doc Formatting	1				2	LEC	2/9/2026	5/14/2026	6
0000828	Fabiyi, Edith	OMT-127-H1	Electronic Recordkeeping	0				3	X-listed	2/9/2026	5/13/2026	2
0000828	Fabiyi, Edith	OMT-127-NR	Electronic Recordkeeping	3				3	LEC	2/9/2026	5/14/2026	3
0000828	Fabiyi, Edith	OMT-129-1C	The Digital Workplace	0				3	X-listed	1/13/2026	5/12/2026	2
0000828	Fabiyi, Edith	OMT-129-NR	The Digital Workplace	3				3	LEC	1/12/2026	5/14/2026	7
0000828	Fabiyi, Edith	OMT-140-H1	Office Orientation	0				3	X-listed	1/12/2026	5/13/2026	2
0000828	Fabiyi, Edith	OMT-140-NR	Office Orientation	3				3	LEC	1/12/2026	5/14/2026	6
				13	0		\$ -					
0219905	Finke, Ashley	PHT-115-1B	Fundamentals of Kinesiology II	3				4	LAB	1/13/2026	3/5/2026	12
0219905	Finke, Ashley	PHT-115-1B	Fundamentals of Kinesiology II	3				4	LEC	1/13/2026	3/5/2026	12
0219905	Finke, Ashley	PHT-123-1B	Sys & Interventions I: Ortho	3				3	LAB	3/10/2026	5/7/2026	12
0219905	Finke, Ashley	PHT-123-1B	Sys & Interventions I: Ortho		2		\$ 2,544.00	3	LEC	3/10/2026	5/7/2026	12
0219905	Finke, Ashley	PHT-124-1C	Introduction to Clinical Ed		2		\$ 2,544.00	2	LEC	3/11/2026	5/6/2026	12
0219905	Finke, Ashley	PHT-224-H1	POP2: Professional Issues in	2				2	LEC	1/12/2026	3/9/2026	7
0219905	Finke, Ashley	PHT-225-1B	Clinical Affiliations II	4	1		\$ 1,272.00	5	LAB	1/12/2026	5/14/2026	6
0219905	Finke, Ashley		Special Project - ACCE			3	\$ 3,816.00		OVL	2/2/2026	5/14/2026	
				15	5	3	\$ 10,176.00					
0000935	Gatyas, Kenton	HIS-103-NR	Early Western Civilization	3				3	LEC	1/12/2026	5/14/2026	32

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0000935	Gatyas, Kenton	HIS-104-NR	Modern Western Civilization	3				3	LEC	1/12/2026	5/14/2026	28
0000935	Gatyas, Kenton	HIS-105-1F	American History to 1865	3				3	LEC	1/13/2026	5/12/2026	20
0000935	Gatyas, Kenton	HIS-106-1H	American History From 1865	3				3	LEC	1/13/2026	5/14/2026	12
0000935	Gatyas, Kenton	PHI-180-NR	Social Ethics	3				3	LEC	1/12/2026	5/14/2026	19
0000935	Gatyas, Kenton	PHI-201-NR	Philosophy		3		\$ 3,990.00	3	LEC	1/12/2026	5/14/2026	20
0000935	Gatyas, Kenton	POL-201-NR	US Natl Government		3		\$ 3,990.00	3	LEC	1/12/2026	5/14/2026	20
0000935	Gatyas, Kenton		Department Chair			4	\$ 5,320.00		OVL	1/16/2026	6/15/2026	
				15	6	4	\$ 13,300.00					
0000724	Gilligan, Brian	BUS-101-1C	Financial Accounting	3				3	LEC	1/12/2026	5/13/2026	32
0000724	Gilligan, Brian	BUS-101-3E	Financial Accounting	3				3	LEC	1/13/2026	5/12/2026	22
0000724	Gilligan, Brian	BUS-102-1C	Managerial Accounting	3				3	LEC	1/13/2026	5/12/2026	15
0000724	Gilligan, Brian	BUS-102-2F	Managerial Accounting	3				3	LEC	1/13/2026	5/12/2026	11
0000724	Gilligan, Brian	BUS-208-1E	Prin of Management	3				3	LEC	1/12/2026	5/13/2026	16
0000724	Gilligan, Brian		Department Chair			4	\$ 5,320.00		OVL	1/16/2026	6/15/2026	
				15	0	4	\$ 5,320.00					
0040272	Gilmartin, Beth	PHT-101-NR	Medical Terminology/Clinicians	2				2	LEC	1/12/2026	5/14/2026	23
0040272	Gilmartin, Beth	PHT-117-1B	Patient Mgt II : Tests & Meas	3				2	LAB	1/12/2026	3/4/2026	12
0040272	Gilmartin, Beth	PHT-117-1B	Patient Mgt II : Tests & Meas	1				2	LEC	1/12/2026	3/4/2026	12
0040272	Gilmartin, Beth	PHT-122-1B	Therapeutic Exercise	3				2	LAB	1/16/2026	5/8/2026	12
0040272	Gilmartin, Beth	PHT-122-1B	Therapeutic Exercise	1				2	LEC	1/16/2026	5/8/2026	12
0040272	Gilmartin, Beth	PHT-125-1H	Therapeutic Modalities II		1.50		\$ 1,746.00	1	LAB	3/9/2026	5/4/2026	12
0040272	Gilmartin, Beth	PHT-125-1H	Therapeutic Modalities II		0.50		\$ 582.00	1	LEC	3/9/2026	5/4/2026	12
0040272	Gilmartin, Beth	PHT-220-H1	Adv. Physical Therapy Techniqu	3				3	LEC	1/12/2026	5/12/2026	6
0040272	Gilmartin, Beth	PHT-222-H1	Seminar in Health Career Lit.	2				2	LEC	1/13/2026	3/5/2026	6
0040272	Gilmartin, Beth		Career Program Chair			3	\$ 3,492.00		OVL	2/2/2026	6/15/2026	
				15	2	3	\$ 5,820.00					
0157185	Grady, Myeisha	SPE-101-6C	Principles of Public Speaking	3				3	LEC	1/13/2026	5/12/2026	23
0157185	Grady, Myeisha	SPE-101-7E	Principles of Public Speaking	3				3	LEC	1/13/2026	5/12/2026	23
0157185	Grady, Myeisha	SPE-101-9F	Principles of Public Speaking	3				3	LEC	1/13/2026	5/12/2026	23
0157185	Grady, Myeisha	SPE-101-H1	Principles of Public Speaking	3				3	LEC	1/13/2026	3/3/2026	15
0157185	Grady, Myeisha	SPE-101-NR	Principles of Public Speaking	3				3	LEC	1/12/2026	5/14/2026	22
0157185	Grady, Myeisha	SPE-101-NR1	Principles of Public Speaking		3		\$ 3,492.00	3	LEC	1/12/2026	5/14/2026	23
0157185	Grady, Myeisha	SPE-101-NR2	Principles of Public Speaking		3		\$ 3,492.00	3	LEC	1/20/2026	5/14/2026	23

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
				15	6		\$ 6,984.00					
0189759	Green, Amy	NUR-115-A1	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/10/2026	5/5/2026	5
0189759	Green, Amy	NUR-115-A2	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/10/2026	5/5/2026	6
0189759	Green, Amy	NUR-115-A3	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/10/2026	5/5/2026	6
0189759	Green, Amy	NUR-115-A4	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/10/2026	5/5/2026	5
0189759	Green, Amy	NUR-115-A1	Obstetrics and Pediatric Nur.	3				5	CLN	3/9/2026	4/6/2026	5
0189759	Green, Amy	NUR-115-A2	Obstetrics and Pediatric Nur.	3				5	CLN	3/11/2026	4/8/2026	6
0189759	Green, Amy	NUR-115-A3	Obstetrics and Pediatric Nur.	3				5	CLN	3/9/2026	4/6/2026	6
0189759	Green, Amy	NUR-115-A4	Obstetrics and Pediatric Nur.	3				5	CLN	3/11/2026	4/8/2026	5
0189759	Green, Amy	NUR-220-A1	NUR Care of Complex Patients	1	0.50		\$ 636.00	7	LAB	3/9/2026	4/11/2026	6
0189759	Green, Amy		Department Chair			4	\$ 5,088.00		OVL	1/16/2026	6/15/2026	
0189759	Green, Amy		Special Project - Lead Inst. Fall 2025			1	\$ 1,272.00		OVL	9/1/2025	1/15/2026	
0189759	Green, Amy		Special Project - Lead Inst. Spring 2026			1	\$ 1,272.00		OVL	1/16/2026	6/15/2026	
				15	0.50	6	\$ 8,268.00					
0000805	Halmon, Jamie	PEC-171-NR	Physical Fitness	2				2	LEC	1/12/2026	5/14/2026	12
0000805	Halmon, Jamie	PEH-101-NR1	PERS-COMM HEALTH		2		\$ 2,544.00	3	LEC	1/12/2026	5/14/2026	24
0000805	Halmon, Jamie	PEH-102-1D	First Aid	2				2	LEC	1/13/2026	5/12/2026	20
0000805	Halmon, Jamie	PEH-102-2E	First Aid	2				2	LEC	1/13/2026	5/12/2026	19
0000805	Halmon, Jamie	PEH-103-1F	Nutrition	3				3	LEC	1/13/2026	5/12/2026	25
0000805	Halmon, Jamie	PEH-103-H2	Nutrition	3				3	LEC	1/12/2026	5/13/2026	24
0000805	Halmon, Jamie	PEH-103-NR1	Nutrition	3				3	LEC	1/12/2026	5/14/2026	26
0000805	Halmon, Jamie	PEH-103-NR2	Nutrition		3		\$ 3,816.00	3	LEC	1/12/2026	5/14/2026	24
				15	5		\$ 6,360.00					
0193606	Hernandez, Francisco	NUR-105-EC1	Basic Nursing Assistant Traini		3		\$ 3,663.00	7	CLN	4/12/2026	5/10/2026	16
0193606	Hernandez, Francisco	NUR-105-EC2	Basic Nursing Assistant Traini	3				7	CLN	1/15/2026	3/26/2026	11
0193606	Hernandez, Francisco	NUR-119-A1	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	5
0193606	Hernandez, Francisco	NUR-119-A2	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	6
0193606	Hernandez, Francisco	NUR-119-A3	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	5
0193606	Hernandez, Francisco	NUR-119-A4	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	6
0193606	Hernandez, Francisco	NUR-119-B1	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	8
0193606	Hernandez, Francisco	NUR-119-B2	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	7
0193606	Hernandez, Francisco	NUR-119-B3	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	6

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0193606	Hernandez, Francisco	NUR-119-B4	Nursing Care of Adults	0.75				4	LEC	1/13/2026	3/5/2026	6
0193606	Hernandez, Francisco	NUR-119-B3	Nursing Care of Adults	3				4	CLN	1/14/2026	3/4/2026	6
0193606	Hernandez, Francisco	NUR-119-B4	Nursing Care of Adults	3				4	CLN	1/14/2026	3/4/2026	
0193606	Hernandez, Francisco		Special Project - Lead Inst.		1		\$ 1,221.00		OVL	1/16/2026	6/15/2026	
				15	4		\$ 4,884.00					
0002912	Imburgia, Joseph	PSY-210-1B	Child Growth & Development	3				3	LEC	1/12/2026	5/13/2026	16
0002912	Imburgia, Joseph	PSY-211-1F	Adolescent Psychology	3				3	LEC	1/13/2026	5/12/2026	11
0002912	Imburgia, Joseph	PSY-215-1D	Life Span: Survey of Human Dev	3				3	LEC	1/12/2026	5/11/2026	31
0002912	Imburgia, Joseph	PSY-215-3E	Life Span: Survey of Human Dev	3				3	LEC	1/13/2026	5/12/2026	23
0002912	Imburgia, Joseph	PSY-215-4C	Life Span: Survey of Human Dev	3				3	LEC	1/13/2026	5/14/2026	30
0002912	Imburgia, Joseph		Special Project - Assessment			2	\$ 2,660.00		OVL	1/16/2026	6/15/2026	
				15	0	2	\$ 2,660.00					
0060105	Jonas, David	HVA-103-11	Intermed Refrigeration	2				3	LAB	1/12/2026	5/11/2026	10
0060105	Jonas, David	HVA-103-11	Intermed Refrigeration	2				3	LEC	1/12/2026	5/11/2026	10
0060105	Jonas, David	HVA-104-11	Intermediate Heating and A/C	2				3	LAB	1/13/2026	5/12/2026	8
0060105	Jonas, David	HVA-104-11	Intermediate Heating and A/C	2				3	LEC	1/13/2026	5/12/2026	8
0060105	Jonas, David	HVA-120-11	Basic Sheet Metal Fabrication	2				3	LAB	1/15/2026	5/14/2026	5
0060105	Jonas, David	HVA-120-11	Basic Sheet Metal Fabrication	2				3	LEC	1/15/2026	5/14/2026	5
0060105	Jonas, David	HVA-204-11	Hydronic Comfort Systems	2				3	LAB	1/14/2026	5/13/2026	16
0060105	Jonas, David	HVA-204-11	Hydronic Comfort Systems	1	1		\$ 1,221.00	3	LEC	1/14/2026	5/13/2026	16
0060105	Jonas, David	HVA-204-2F	Hydronic Comfort Systems		2		\$ 2,442.00	3	LAB	1/15/2026	5/14/2026	9
0060105	Jonas, David	HVA-204-2F	Hydronic Comfort Systems		2		\$ 2,442.00	3	LEC	1/15/2026	5/14/2026	9
0060105	Jonas, David	HVA-206-11	Refrigerant Hand/EPA Review		2		\$ 2,442.00	3	LAB	1/16/2026	5/8/2026	16
0060105	Jonas, David	HVA-206-11	Refrigerant Hand/EPA Review		2		\$ 2,442.00	3	LEC	1/16/2026	5/8/2026	16
0060105	Jonas, David		Program Chair			2	\$ 2,442.00		OVL	2/2/2026	6/15/2026	
				15	9	2	\$ 13,431.00					
0000870	Kasprowicz, Michael	ANT-101-2H	Intro to Anthropology	3				3	LEC	1/15/2026	5/14/2026	14
0000870	Kasprowicz, Michael	ANT-102-1G	Intro to Cul Anthro	3				3	LEC	1/12/2026	5/13/2026	20
0000870	Kasprowicz, Michael	HIS-103-1D	Early Western Civilization	3				3	LEC	1/12/2026	5/13/2026	13
0000870	Kasprowicz, Michael	HIS-104-1E	Modern Western Civilization	3				3	LEC	1/12/2026	5/13/2026	19
0000870	Kasprowicz, Michael	PHI-126-3F	Introduction to Ethics	3				3	LEC	1/13/2026	5/12/2026	15
				15	0		\$ -					
0003157	Kelikian, Toulia	NUR-115-A1	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/9/2026	5/14/2026	6

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0003157	Kelikian, Toul	NUR-115-A2	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/12/2026	5/14/2026	6
0003157	Kelikian, Toul	NUR-115-A3	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/12/2026	5/14/2026	6
0003157	Kelikian, Toul	NUR-115-A4	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/12/2026	5/14/2026	5
0003157	Kelikian, Toul	NUR-115-A2	Obstetrics and Pediatric Nur.	3				5	CLN	4/15/2026	5/13/2026	6
0003157	Kelikian, Toul	NUR-115-A3	Obstetrics and Pediatric Nur.	3				5	CLN	4/15/2026	5/13/2026	6
0003157	Kelikian, Toul	NUR-115-B1	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/9/2026	5/14/2026	5
0003157	Kelikian, Toul	NUR-115-B2	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/12/2026	5/14/2026	5
0003157	Kelikian, Toul	NUR-115-B3	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/12/2026	5/14/2026	6
0003157	Kelikian, Toul	NUR-115-B4	Obstetrics and Pediatric Nur.	0.50				5	LEC	3/12/2026	5/14/2026	1
0003157	Kelikian, Toul	NUR-115-B2	Obstetrics and Pediatric Nur.	3				5	LEC	4/15/2026	5/13/2026	5
0003157	Kelikian, Toul	NUR-115-B3	Obstetrics and Pediatric Nur.	2	1		\$ 1,330.00	5	CLN	4/15/2026	5/13/2026	6
0003157	Kelikian, Toul	NUR-220-A3	NUR Care of Complex Patient		1.50		\$ 1,995.00		LAB	3/9/2026	4/11/2026	5
0003157	Kelikian, Toul	NUR-220-B1	NUR Care of Complex Patients		1.50		\$ 1,995.00		LAB	3/9/2026	4/11/2026	5
0003157	Kelikian, Toul	NUR-220-B2	NUR Care of Complex Patients		1.50		\$ 1,995.00		LAB	3/9/2026	4/11/2026	5
				15	5.50		\$ 7,315.00					
0000833	Litwicki, Mark	ENG-088-CR7	Basic Composition	3				3	LEC	1/13/2026	5/12/2026	9
0000833	Litwicki, Mark	ENG-088-NR	Basic Composition	3				3	LEC	1/12/2026	5/14/2026	24
0000833	Litwicki, Mark	ENG-088-NR1	Basic Composition		3		\$ 3,990.00	3	LEC	1/20/2026	5/14/2026	24
0000833	Litwicki, Mark	ENG-101-CR7	Rhetoric I	0				3	X-listed	1/13/2026	5/12/2026	9
0000833	Litwicki, Mark	ENG-101-EC	Rhetoric I		3		\$ 3,990.00	3	LEC	2/3/2026	5/12/2026	6
0000833	Litwicki, Mark	ENG-101-SA7	Rhetoric I	3				3	LEC	1/12/2026	5/14/2026	11
0000833	Litwicki, Mark	HUM-154-2H	Latin American Culture	3				3	LEC	1/13/2026	5/14/2026	20
				12	6		\$ 7,980.00					
0215115	Loudon, Nicholas	PHS-101-4E	Astronomy	3				3	LEC	1/12/2026	5/14/2026	24
0215115	Loudon, Nicholas	PHS-101-NR2	Astronomy	3				3	LEC	1/26/2026	5/14/2026	32
0215115	Loudon, Nicholas	PHY-100-1G	Fundamentals of Physics	3				3	LAB	1/13/2026	5/14/2026	22
0215115	Loudon, Nicholas	PHY-100-1G	Fundamentals of Physics	2				3	LEC	1/13/2026	5/14/2026	22
0215115	Loudon, Nicholas	PHY-100-2G	Fundamentals of Physics	4				3	LAB	1/12/2026	5/13/2026	24
0215115	Loudon, Nicholas	PHY-100-2G	Fundamentals of Physics		1		\$ 1,221.00	3	LEC	1/12/2026	5/13/2026	24
0215115	Loudon, Nicholas		Lab Prep		2		\$ 2,442.00		OVL	1/16/2026	5/14/2026	
				15	3		\$ 3,663.00					
0167581	Martinez Jr, Salvador	ENG-102-PE	Rhetoric II	3				3	LEC	1/26/2026	5/11/2026	11
0167581	Martinez Jr, Salvador	ENG-102-H2	Rhetoric II		3		\$ 3,492.00	3	LEC	1/26/2026	5/11/2026	20

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0167581	Martinez Jr, Salvador	ENG-102-MB	Rhetoric II	3				3	LEC	1/12/2026	3/5/2026	14
0167581	Martinez Jr, Salvador	ENG-102-NR2	Rhetoric II	3				3	LEC	1/12/2026	5/14/2026	25
0167581	Martinez Jr, Salvador	ENG-102-NR6	Rhetoric II		3		\$ 3,492.00	3	LEC	3/9/2026	5/7/2026	23
0167581	Martinez Jr, Salvador	ENG-218-H1	US Latino/Hispanic Literature	3				3	LEC	1/13/2026	5/12/2026	7
				12	6		\$ 6,984.00					
0183993	Martino, Shannon	ANT-103-1E	Introduction to Archaeology		2		\$ 2,544.00	3	LAB	1/12/2026	5/13/2026	7
0183993	Martino, Shannon	ANT-103-1E	Introduction to Archaeology		2		\$ 2,544.00	3	LEC	1/12/2026	5/13/2026	7
0183993	Martino, Shannon	ART-120-1C	Art Appreciation	3				3	LEC	1/12/2026	5/13/2026	29
0183993	Martino, Shannon	ART-125-2F	Art History World Survey I Pre	0				3	X-listed	1/13/2026	5/12/2026	3
0183993	Martino, Shannon	ART-125-LC	Art History World Survey I:pr	3				3	LEC	1/13/2026	5/12/2026	16
0183993	Martino, Shannon	ART-220-1E	Latin America Traditions in Ar	3				3	LEC	1/13/2026	5/12/2026	11
0183993	Martino, Shannon	HUM-154-1C	Latin American Culture	3				3	LEC	1/13/2026	5/12/2026	30
0183993	Martino, Shannon	HUM-154-NR1	Latin American Culture	3				3	LEC	1/12/2026	5/14/2026	31
				15	4		\$ 5,088.00					
0002467	Montgomery, Jered	MUS-100-H1	Music Appreciation	3				3	LEC	3/9/2026	5/4/2026	17
0002467	Montgomery, Jered	MUS-100-NR	Music Appreciation	3				3	LEC	1/12/2026	5/14/2026	25
0002467	Montgomery, Jered	MUS-108-H3	World Music Survey		3		\$ 3,663.00	3	LEC	3/9/2026	5/6/2026	5
0002467	Montgomery, Jered	MUS-108-H2	World Music Survey	3				3	LEC	1/14/2026	3/4/2026	8
0002467	Montgomery, Jered	MUS-108-NR	World Music Survey	3				3	LEC	1/12/2026	5/14/2026	25
0002467	Montgomery, Jered	MUS-108-NR1	World Music Survey	3				3	LEC	1/12/2026	5/14/2026	25
0002467	Montgomery, Jered	HUM-150-NR2	Humanities Through the Arts		3		\$ 3,663.00	3	LEC	3/9/2026	5/8/2026	32
				15	6		\$ 7,326.00					
0192112	Mulvey, Irene	NUR-105-A1	Basic Nursing Assistant Traini	5				7	LEC	1/13/2026	5/14/2026	10
0192112	Mulvey, Irene	NUR-105-A1	Basic Nursing Assistant Traini	2.50				7	LAB	1/13/2026	5/14/2026	10
0192112	Mulvey, Irene	NUR-105-EC1	Basic Nursing Assistant Traini	5				7	LEC	1/13/2026	5/12/2026	16
0192112	Mulvey, Irene	NUR-105-EC1	Basic Nursing Assistant Traini	2.50				7	LAB	1/13/2026	5/12/2026	16
0192112	Mulvey, Irene	NUR-105-EC2	Basic Nursing Assistant Traini		5		\$ 6,360.00	7	LEC	1/14/2026	5/13/2026	13
0192112	Mulvey, Irene		Program Chair			2	\$ 2,544.00		OVL	1/16/2026	5/14/2026	
				15	5	2	\$ 8,904.00					
0000747	Paez, Elizabeth	MAT-097-CR2	Intermediate Algebra Support	3				3	LEC	1/13/2026	5/14/2026	10
0000747	Paez, Elizabeth	MAT-105-1C	College Algebra	4				4	LEC	1/12/2026	5/13/2026	9
0000747	Paez, Elizabeth	MAT-105-CR2	College Algebra	4				4	LEC	1/12/2026	5/14/2026	10
0000747	Paez, Elizabeth	MAT-110-1J	College Trig	3				3	LEC	1/12/2026	5/13/2026	9

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
				14	0		\$ -					
0002913	Pearson, Dennis	BIO-152-1B	Anatomy & Physiology (therapie	3				5	LAB	1/12/2026	5/11/2026	15
0002913	Pearson, Dennis	BIO-152-1B	Anatomy & Physiology (therapie	4				5	LEC	1/12/2026	5/11/2026	15
0002913	Pearson, Dennis	BIO-204-1B	Anatomy & Physiology II	3				4	LEC	1/13/2026	5/14/2026	13
0002913	Pearson, Dennis	BIO-204-2C	Anatomy & Physiology II	3				4	LEC	1/13/2026	5/12/2026	21
0002913	Pearson, Dennis		BIO Open Lab	2	7.90		\$ 10,048.80		OVL	1/16/2026	6/15/2026	
0002913	Pearson, Dennis		Lab Prep		2		\$ 2,544.00		OVL	1/16/2026	6/15/2026	
				15	9.90		\$ 12,592.80					
0000820	Pencheva, Tsonka	ECE-101-H1	Observ & Assessment / Children	3				3	LEC	1/13/2026	5/12/2026	12
0000820	Pencheva, Tsonka	ECE-110-H1	Intro to Early Childhood Ed		3		\$ 3,816.00	3	LEC	1/13/2026	5/12/2026	7
0000820	Pencheva, Tsonka	ECE-115-H1	Family, School & Community	3				3	LEC	1/13/2026	5/12/2026	13
0000820	Pencheva, Tsonka	ECE-120-NR	Language Arts for Children	3				3	LEC	1/12/2026	5/14/2026	23
0000820	Pencheva, Tsonka	ECE-125-NR	The Exceptional Child	3				3	LEC	1/12/2026	5/14/2026	23
0000820	Pencheva, Tsonka	ECE-203-NR	Emerging Literacy in Children	3				3	LEC	1/12/2026	5/14/2026	14
0000820	Pencheva, Tsonka	ECE-260-H1	ECE Internship		3		\$ 3,816.00	3	LEC/LAB	1/15/2026	5/14/2026	7
0000820	Pencheva, Tsonka		Program Chair			2	\$ 2,544.00		OVL	1/16/2026	6/15/2026	
0000820	Pencheva, Tsonka		Special Project - Childcare Center			12.87	\$ 16,370.64		OVL	1/16/2026	6/15/2026	
				15	6	14.87	\$ 26,546.64					
0177526	Pierce, Tom	ENG-088-CR1	Basic Composition	3				3	LEC	1/12/2026	5/13/2026	10
0177526	Pierce, Tom	ENG-088-CR6	Basic Composition		3		\$ 3,990.00	3	LEC	1/20/2026	5/12/2026	11
0177526	Pierce, Tom	ENG-101-CR1	Rhetoric I	0				3	X-listed	1/12/2026	5/11/2026	10
0177526	Pierce, Tom	ENG-101-CR6	Rhetoric I	3				3	LEC	1/20/2026	5/14/2026	11
0177526	Pierce, Tom	ENG-101-NR3	Rhetoric I	3				3	LEC	1/12/2026	5/14/2026	24
0177526	Pierce, Tom	ENG-101-SA1	Rhetoric I	3				3	LEC	1/12/2026	5/11/2026	13
0177526	Pierce, Tom	ENG-101-SA6	Rhetoric I	0				3	X-listed	1/20/2026	5/14/2026	8
0177526	Pierce, Tom	ENG-102-9F	Rhetoric II		3		\$ 3,990.00	3	LEC	1/13/2026	5/12/2026	25
				12	6		\$ 7,980.00					
0194866	Ploszaj, Randi	ENG-086-4F	Reading & Writing III	3				3	LEC	1/20/2026	5/12/2026	21
0194866	Ploszaj, Randi	ENG-101-3C	Rhetoric I	3				3	LEC	1/13/2026	5/12/2026	24
0194866	Ploszaj, Randi	ENG-101-NR4	Rhetoric I	3				3	LEC	1/26/2026	5/14/2026	17
0194866	Ploszaj, Randi	ENG-102-LC	Rhetoric II	3				3	LEC	1/13/2026	5/14/2026	16
0194866	Ploszaj, Randi		Special Project - Learning Comm. Cohort		1		\$ 1,221.00		OVL	1/16/2026	5/14/2026	

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0194866	Ploszaj, Randi		Department Chair			4	\$ 4,884.00		OVL	1/16/2026	5/14/2026	
				12	1	4	\$ 6,105.00					
0160605	Primm, Rebecca	ART-102-1F	3-D Fundamentals		6		\$ 7,632.00	3	LAB	1/13/2026	5/12/2026	12
0160605	Primm, Rebecca	ART-113-1C	Ceramics I	3				3	LAB	1/13/2026	5/12/2026	12
0160605	Primm, Rebecca	ART-130-1C	Introduction to Digital Art	6				3	LEC	1/12/2026	5/13/2026	7
0160605	Primm, Rebecca	ART-131-1F	Graphic Design I	6				3	LEC	1/12/2026	5/13/2026	6
0160605	Primm, Rebecca	ART-213-1C	Ceramics II	0				3	X-listed	1/13/2026	5/12/2026	5
0160605	Primm, Rebecca		Department Chair			4	\$ 5,088.00		OVL	1/16/2026	6/15/2026	
				15	6	4	\$ 12,720.00					
0195558	Pulaski, Andrew	LAW-204-1H	Criminal Law	3				3	LEC	1/12/2026	3/4/2026	33
0195558	Pulaski, Andrew	LAW-205-1K	Criminal Law II	3				3	LEC	1/12/2026	5/13/2026	13
0195558	Pulaski, Andrew	LAW-207-11	Court Procedures and Evidence	3				3	LEC	1/13/2026	5/14/2026	13
0195558	Pulaski, Andrew	LAW-211-11	Vulnerable Populations & Law	3				3	LEC	3/9/2026	5/6/2026	29
0195558	Pulaski, Andrew		Department Chair			4	\$ 5,320.00		OVL	1/16/2026	5/14/2026	
				12	0	4	\$ 5,320.00					
0215046	Riemer, Nathan	SOC-100-1G	Intro to Sociology	3				3	LEC	1/13/2026	5/12/2026	16
0215046	Riemer, Nathan	SOC-100-H1	Intro to Sociology		3		\$ 3,492.00	3	LEC	3/11/2026	5/6/2026	10
0215046	Riemer, Nathan	SOC-100-5E	Intro to Sociology	3				3	LEC	1/13/2026	5/12/2026	28
0215046	Riemer, Nathan	SOC-100-NR	Intro to Sociology	3				3	LEC	1/12/2026	5/14/2026	32
0215046	Riemer, Nathan	SOC-100-NR1	Intro to Sociology	3				3	LEC	1/12/2026	5/14/2026	32
0215046	Riemer, Nathan	SOC-102-1C	Social Problems	3				3	LEC	1/13/2026	5/12/2026	14
				15	3		\$ 3,492.00					
0056628	Roman, Daniel	ART-103-1E	Drawing I	6				3	LAB	1/12/2026	5/13/2026	5
0056628	Roman, Daniel	ART-103-31	Drawing I	0				3	X-listed	1/21/2026	5/12/2026	3
0056628	Roman, Daniel	ART-104-1E	Drawing II	0				3	X-listed	1/12/2026	5/13/2026	3
0056628	Roman, Daniel	ART-104-31	Drawing II	3	3		\$ 3,990.00	3	LAB	1/21/2026	5/11/2026	4
0056628	Roman, Daniel	ART-105-1C	Painting I		6		\$ 7,980.00	3	LAB	1/21/2026	5/11/2026	8
0056628	Roman, Daniel	ART-203-1C	Figure Drawing I	6				3	LEC	1/12/2026	5/13/2026	7
0056628	Roman, Daniel	ART-204-1C	Figure Drawing II	0				3	X-listed	1/12/2026	5/13/2026	3
0056628	Roman, Daniel	ART-205-1C	Painting II	0				3	X-listed	1/21/2026	5/11/2026	4
				15	9		\$ 11,970.00					
0165693	Romero Yuste, Maria	HUM-154-NR	Latin American Culture	3				3	LEC	1/12/2026	5/14/2026	31
0165693	Romero Yuste, Maria	HUM-154-NR2	Latin American Culture	3				3	LEC	2/9/2026	5/14/2026	31

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0165693	Romero Yuste, Maria	SPN-130-NR	Spanish for Heritage Speakers	4				4	LEC	1/12/2026	5/14/2026	10
0165693	Romero Yuste, Maria	SPN-202-1C	Intermediate Spanish II	4				4	LEC	1/12/2026	5/14/2026	19
				14	0		\$ -					
0197693	Sanchez, Alejandro	MAT-097-CR1	Intermediate Algebra Support	3				3	LEC	1/12/2026	5/14/2026	30
0197693	Sanchez, Alejandro	MAT-105-CR1	College Algebra		4		\$ 4,656.00	4	LEC	1/12/2026	5/14/2026	30
0197693	Sanchez, Alejandro	MAT-150-NR	Pre-Calculus w/ Trigonometry	5				5	LEC	1/12/2026	5/14/2026	10
0197693	Sanchez, Alejandro	MAT-215-EC	Differ Equations	3				3	LEC	1/12/2026	5/13/2026	9
0197693	Sanchez, Alejandro	MAT-224-1J	Calculus for Business & Soc Sc	4				4	LEC	1/12/2026	5/13/2026	14
				15	4		\$ 4,656.00					
0000907	Sanchez, Luis	CAD-100-H1	Autocad Fundamentals	5				3	LEC/LAB	1/13/2026	5/14/2026	8
0000907	Sanchez, Luis	CAD-101-H1	Fundamentals of Drafting	5				3	LEC/LAB	1/13/2026	5/14/2026	7
0000907	Sanchez, Luis	CAD-104-H1	Assembly Drawings	5				3	LEC/LAB	1/12/2026	5/13/2026	18
0000907	Sanchez, Luis	CAD-203-H1	Electronics Drafting		5		\$ 6,360.00	3	LEC/LAB	1/12/2026	5/13/2026	19
0000907	Sanchez, Luis		Program Chair			2	\$ 2,544.00		OVL	1/16/2026	6/15/2026	
0000907	Sanchez, Luis		Special Project - Course Dev.			2	\$ 2,544.00		OVL	2/2/2026	6/15/2026	
				15	5	4	\$ 11,448.00					
0000731	Seo, Kymberly	BIO-100-NR	Introducing Biology	3				3	LEC	1/12/2026	3/6/2026	20
0000731	Seo, Kymberly	BIO-100-NR1	Introducing Biology	3				3	LEC	1/12/2026	3/6/2026	20
0000731	Seo, Kymberly	BIO-100-NR2	Introducing Biology	3				3	LEC	3/9/2026	5/7/2026	20
0000731	Seo, Kymberly		BIO Open Lab	6	0.60		\$ 798.00		OVL	1/16/2026	6/15/2026	
0000731	Seo, Kymberly		Lab Prep		2		\$ 2,660.00		OVL	1/16/2026	6/15/2026	
0000731	Seo, Kymberly		Special Project			6	\$ 7,980.00		OVL	1/16/2026	6/15/2026	
				15	2.60	6	\$ 11,438.00					
0003089	Sleeth, Bradley	GEL-101-1B	Physical Geology	6				4	LEC/LAB	1/13/2026	5/12/2026	18
0003089	Sleeth, Bradley	GEL-101-H1	Physical Geology	6				4	LEC/LAB	1/12/2026	5/11/2026	11
0003089	Sleeth, Bradley	PHS-101-3F	Astronomy	3				3	LEC	1/13/2026	5/12/2026	24
0003089	Sleeth, Bradley	PHS-101-NR	Astronomy		3		\$ 3,816.00	3	LEC	1/12/2026	5/14/2026	32
0003089	Sleeth, Bradley	PHS-101-NR1	Astronomy		3		\$ 3,816.00	3	LEC	2/2/2026	5/14/2026	32
0003089	Sleeth, Bradley		Lab Prep		2		\$ 2,544.00		OVL	1/16/2026	5/14/2026	
				15	8		\$ 10,176.00					
0000939	Sonnier, Celeste	ENG-088-CR8	Basic Composition	3				3	LEC	1/13/2026	5/14/2026	10
0000939	Sonnier, Celeste	ENG-101-41	Rhetoric I	3				3	LEC	1/13/2026	5/12/2026	6
0000939	Sonnier, Celeste	ENG-101-CR8	Rhetoric I	3				3	LEC	1/13/2026	5/12/2026	10

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Faculty ID	Person Full Name	Section Name	Section Title	Faculty Assignment Load	Overload	Additional Overload	Assignment Paid Amount	Section Minimum Credits	Assignment Instructional Method	Section Start Date	Section End Date	Enrollment
0000939	Sonnier, Celeste	ENG-101-SA8	Rhetoric I	0				3	X-listed	1/13/2026	5/12/2026	4
0000939	Sonnier, Celeste	ENG-102-NR3	Rhetoric II	3				3	LEC	1/12/2026	5/14/2026	24
				12	0		\$ -					
0000943	Spaniol, Scott	MAT-141-H2	Statistics	4				4	LEC	1/13/2026	3/5/2026	25
0000943	Spaniol, Scott	MAT-141-H3	Statistics	4				4	LEC	3/10/2026	5/5/2026	15
0000943	Spaniol, Scott	MAT-201-NR	Calculus I	5				5	LEC	1/12/2026	5/14/2026	21
0000943	Spaniol, Scott	MAT-202-NR	Calculus II		5		\$ 6,650.00	5	LEC	1/12/2026	5/14/2026	11
0000943	Spaniol, Scott	MAT-203-NR	Calculus III	2	2		\$ 2,660.00	4	LEC	1/12/2026	5/14/2026	12
0000943	Spaniol, Scott		Department Chair			4	\$ 5,320.00		OVL	1/16/2026	6/15/2026	
				15	7	4	\$ 14,630.00					
0160304	Stanukinas, Melissa	BIO-102-4B	Introduction to Biology	3				4	LAB	1/13/2026	5/14/2026	17
0160304	Stanukinas, Melissa	BIO-110-H1	Biology: a Cellular Approach	7				5	LEC/LAB	1/12/2026	5/11/2026	20
0160304	Stanukinas, Melissa	BIO-110-H2	Biology: a Cellular Approach	5	2		\$ 2,442.00	5	LEC/LAB	1/12/2026	5/11/2026	17
0160304	Stanukinas, Melissa		Lab Prep		2		\$ 2,442.00		OVL	1/16/2026	6/15/2026	
				15	4		\$ 4,884.00					
0000897	Sykora, Donald	ATM-102-1B	Fuel Sys and Emission Controls	5				3	LEC/LAB	1/12/2026	5/11/2026	16
0000897	Sykora, Donald	ATM-203-1B	Engine Performance	1	8		\$ 10,176.00	5	LEC/LAB	1/13/2026	5/14/2026	12
0000897	Sykora, Donald	ATM-220-1B	Automotive Service I	0				3	X-listed	1/16/2026	5/8/2026	4
0000897	Sykora, Donald	ATM-221-1B	Automotive Service II	9				3	LAB	1/16/2026	5/8/2026	6
0000897	Sykora, Donald	ATM-299-1F	ASE Exam Prep		3		\$ 3,816.00	2	LEC	1/14/2026	5/13/2026	5
0000897	Sykora, Donald		Special Project			1	\$ 1,272.00		OVL	1/16/2026	6/15/2026	
0000897	Sykora, Donald		Prgoram Chair			2	\$ 2,544.00		OVL	1/16/2026	6/15/2026	
				15	11	3	\$ 17,808.00					
0194864	Tomchek, Ryan	MAT-096-CR1	General Education Math Support	2				2	LEC	1/13/2026	5/12/2026	30
0194864	Tomchek, Ryan	MAT-102-CR1	General Education Mathematics	4				4	LEC	1/13/2026	5/14/2026	30
0194864	Tomchek, Ryan	MAT-102-NR1	General Education Mathematics	4				4	LEC	2/3/2026	5/14/2026	20
0194864	Tomchek, Ryan	MAT-150-H1	Pre-Calculus w/ Trigonometry	5				5	LEC	1/13/2026	5/12/2026	17
0194864	Tomchek, Ryan		Special Project			2	\$ 2,442.00		OVL	2/3/2026	6/15/2026	
				15	0	2	\$ 2,442.00					
0212567	Tomnitz, Allan	WEL-111-H1	Basic Arc Welding/Cutting I	2				3	LAB	1/13/2026	3/5/2026	7
0212567	Tomnitz, Allan	WEL-111-H1	Basic Arc Welding/Cutting I	2				3	LEC	1/13/2026	3/5/2026	7
0212567	Tomnitz, Allan	WEL-112-H1	Basic Arc Welding/Cutting II	2				3	LAB	3/10/2026	5/7/2026	4
0212567	Tomnitz, Allan	WEL-112-H1	Basic Arc Welding/Cutting II	1	1		\$ 1,164.00	3	LEC	3/10/2026	5/7/2026	4

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0212567	Tomnitz, Allan	WEL-131-H1	Gas Metal Arc Welding I	2				3	LAB	1/13/2026	3/5/2026	8
0212567	Tomnitz, Allan	WEL-131-H1	Gas Metal Arc Welding I	2				3	LEC	1/13/2026	3/5/2026	8
0212567	Tomnitz, Allan	WEL-132-H1	Gas Metal Arc Welding II	2				3	LAB	3/10/2026	5/7/2026	8
0212567	Tomnitz, Allan	WEL-132-H1	Gas Metal Arc Welding II	2				3	LEC	3/10/2026	5/7/2026	8
0212567	Tomnitz, Allan		Program Chair			2	\$ 2,328.00		OVL	1/16/2026	5/14/2026	
				15	1	2	\$ 3,492.00					
0198069	Tsang, Yukto	BIO-204-41	Anatomy & Physiology II	3				4	LEC	1/13/2026	5/14/2026	23
0198069	Tsang, Yukto	BIO-204-5F	Anatomy & Physiology II	3				4	LEC	1/12/2026	5/13/2026	23
0198069	Tsang, Yukto		BIO Open Lab	9	7.50		\$ 9,540.00		OVL	1/16/2026	5/14/2026	
0198069	Tsang, Yukto		Lab Prep		2		\$ 2,544.00		OVL	1/16/2026	5/14/2026	
				15	9.50		\$ 12,084.00					
0000868	Walley, Cynthia	ATM-253-1G	Successful Career & Life Stra	0				2	LEC	1/14/2026	5/13/2026	2
0000868	Walley, Cynthia	BUS-253-1G	Successful Career & Life Stra		2		\$ 2,544.00	2	LEC	1/14/2026	5/13/2026	5
0000868	Walley, Cynthia	CAD-253-1G	Successful Career & Life Stra	0				2	LEC	1/14/2026	5/13/2026	1
0000868	Walley, Cynthia	CIS-253-1G	Successful Career & Life Stra	0				2	LEC	1/14/2026	5/13/2026	0
0000868	Walley, Cynthia	HVA-253-1G	Successful Career & Life Stra	0				2	LEC	1/14/2026	5/13/2026	2
0000868	Walley, Cynthia	OMT-253-1G	Successful Career & Life Stra	0				2	LEC	1/14/2026	5/13/2026	0
0000868	Walley, Cynthia	ATM-253-2L	Successful Career & Life Stra	0				2	LEC	1/12/2026	5/11/2026	0
0000868	Walley, Cynthia	BUS-253-2L	Successful Career & Life Stra		2		\$ 2,544.00	2	LEC	1/12/2026	5/11/2026	6
0000868	Walley, Cynthia	CAD-253-2L	Successful Career & Life Stra	0				2	LEC	1/12/2026	5/11/2026	0
0000868	Walley, Cynthia	CIS-253-2L	Successful Career & Life Stra	0				2	LEC	1/12/2026	5/11/2026	4
0000868	Walley, Cynthia	HVA-253-2L	Successful Career & Life Stra	0				2	LEC	1/12/2026	5/11/2026	1
0000868	Walley, Cynthia	OMT-253-2L	Successful Career & Life Stra	0				2	LEC	1/14/2026	5/13/2026	2
0000868	Walley, Cynthia	CIS-121-NR	Data Base Management	5				3	LEC/LAB	1/12/2026	5/14/2026	5
0000868	Walley, Cynthia	CPS-101-NR	Informational Technology		2		\$ 2,544.00	2	LEC	1/12/2026	5/14/2026	20
0000868	Walley, Cynthia	CPS-111-H3	Business Computer Systems	5				3	LEC/LAB	1/12/2026	5/11/2026	11
0000868	Walley, Cynthia	CPS-111-NR	Business Computer Systems	5				3	LEC/LAB	1/12/2026	5/14/2026	20
0000868	Walley, Cynthia		Program Chair			2	\$ 2,544.00		OVL	1/16/2026	5/14/2026	
				15	6	2	\$ 10,176.00					
0000736	Wood, Robert	PSY-101-2C	Intro to Psychology	3				3	LEC	1/13/2026	5/12/2026	32
0000736	Wood, Robert	PSY-101-3E	Intro to Psychology	3				3	LEC	1/13/2026	5/12/2026	32
0000736	Wood, Robert	PSY-101-5C	Intro to Psychology	3				3	LEC	1/12/2026	5/13/2026	32
0000736	Wood, Robert	PSY-202-1F	Abnormal Psychology	3				3	LEC	1/12/2026	5/13/2026	23

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0000736	Wood, Robert	PSY-215-2H	Life Span: Survey of Human Dev	3				3	LEC	1/12/2026	5/11/2026	18
				15	0		\$ -					
0000813	Zukauskas, Karolis	ENG-086-3E	Reading & Writing III	3				3	LEC	1/13/2026	5/12/2026	18
0000813	Zukauskas, Karolis	ENG-088-2B	Basic Composition	3				3	LEC	1/13/2026	5/14/2026	13
0000813	Zukauskas, Karolis	ENG-088-CR2	Basic Composition	3				3	LEC	1/12/2026	5/13/2026	8
0000813	Zukauskas, Karolis	ENG-101-CR2	Rhetoric I	3				3	LEC	1/12/2026	5/13/2026	8
0000813	Zukauskas, Karolis	ENG-101-SA2	Rhetoric I	0				3	X-listed	1/12/2026	5/13/2026	8
0000813	Zukauskas, Karolis	ENG-102-2C	Rhetoric II		3		\$ 3,990.00	3	LEC	1/12/2026	5/13/2026	14
0000813	Zukauskas, Karolis	ENG-102-6C	Rhetoric II		3		\$ 3,990.00	3	LEC	1/13/2026	5/12/2026	21
0000813	Zukauskas, Karolis	HUM-153-NR	Survey of Film History		3		\$ 3,990.00	3	LEC	1/12/2026	5/14/2026	28
				12	9		\$ 11,970.00					
					Grand	Total	\$ 448,902.84					

MORTON COLLEGE BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

PROPOSED ACTION:

That the Board approve the out-of-state travel of Trustee Susan Grazzini to attend the AGB 2026 National Conference on Trusteeship in Denver, CO, from March 28, 2026, through March 30, 2026, at approximately \$5,215.00

RATIONALE:

The 2026 AGB National Conference on Trusteeship is designed for higher education leaders who recognize the need to think differently. Presidents, board members, and senior administrators will come together to explore new approaches, share effective practices, and collaborate on forward-looking strategies. Through engaging sessions and peer-to-peer dialogue, participants will gain insights and tools to lead their institutions with resilience—and turn innovation into practical action.

COST ANALYSIS:

Approximate Cost: \$5,215.00 (Registration/Round trip Airfare/Lodging)

ATTACHMENT:

None

MORTON COLLEGE BOARD OF TRUSTEES

REQUEST FOR BOARD ACTION

PROPOSED ACTION: THE BOARD APPROVES SUZANNA RAIGOZA AND MARISOL CAMPOS GARCIA FOR OUT-OF-COUNTRY TRAVEL FOR THE ILLINOIS CONSORTIUM FOR INTERNATIONAL STUDIES AND PROGRAMS (ICISP) 2026 TWO-WEEK INTERNATIONAL EXCHANGE PROGRAM IN THE NETHERLANDS FROM MAY 9, 2026 – MAY 23, 2026

RATIONALE: MORTON COLLEGE IS COMMITTED TO HELPING STUDENTS PARTICIPATE IN THE ILLINOIS CONSORTIUM OF INTERNATIONAL STUDIES AND PROGRAMS (ICISP) STUDY-ABROAD OPPORTUNITIES IN AUSTRIA, CHINA, COSTA RICA, FINLAND, FRANCE, IRELAND, NETHERLANDS, AND THE UNITED KINGDOM. IT IS ALSO COMMITTED TO GLOBALIZING THE CAMPUS IN ORDER TO PREPARE STUDENTS FOR SUCCESS IN A GLOBAL ECONOMY. MORTON COLLEGE PROVIDES PROFESSIONAL DEVELOPMENT OPPORTUNITIES FOR OUR FACULTY, STAFF, AND ADMINISTRATORS TO ENGAGE IN INTERCULTURAL UNDERSTANDING AND GAIN INSIGHT IN GLOBAL CITIZENSHIP AND TRANSFORMATIVE LEARNING.

COST ANALYSIS: \$3400 TO COVER FLIGHT FOR THE PARTICIPANTS

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

PROPOSED ACTION:

Ms. Sandra Barajas will serve as a preschool substitute teacher in place of Jasmine Aguirre who is taking 12-week maternity leave, starting 2/2/2026 and ending 5/6/2026.

RATIONALE

Ms. Barajas has a valid substitute teaching certificate in accordance with the Illinois State Board of Education educational and license requirements for the Preschool for All programs.

COST ANALYSIS:

10% increase over the base salary for the period indicated above covered by the preschool grant.

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

PROPOSED ACTION:

Approval of \$29,950 budget for network infrastructure cabling services with Whiting Electric for Morton College.

RATIONALE:

For continued scheduled classroom Multimedia and Telecom closet IT upgrades.

COST ANALYSIS:

\$19,950 already spent + \$10,000 additional = \$29,950 (Fiscal year 2026)

ATTACHMENT:

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

PROPOSED ACTION: Approval of the continued marketing and social media consulting services with Alyssa Barrera, an independent consultant, for FY26.

RATIONALE: Continuing these services ensures continuity, maintains effective outreach, and remains a cost-effective use of resources. Ms. Barrera provides consistent, high-quality support aligned with the College's brand and strategic goals.

COST ANALYSIS:

Total amount of \$31,233.00 for FY26

DATE: 2-13-26

PROPOSED ACTION: For the board to approve Arc 1 Electric for electrical services for FY26 in the amount of \$45,000.00

RATIONALE: Electrical services needed on campus

COST ANALYSIS: \$45,000.00

ATTACHMENT:

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

PROPOSED ACTION: That the Board approve the purchase of instructional supplies for the Automotive Technology Program from Consulab Educatech Inc in the amount of \$50,000.

RATIONALE Consulab is a sole-source vendor for specialized automotive training kits and instructional supplies required for the Automotive Technology program. These materials are proprietary and not available through alternative vendors. Due to increased instructional needs and continued program use, the current spending threshold is insufficient. Increasing the vendor limit will ensure uninterrupted access to required equipment and allow the program to meet curriculum and training objectives.

COST ANALYSIS: The additional expenditure will be supported by RevUp and Perkins grant funds.

PROPOSED ACTION: THAT THE BOARD APPROVE THE PARTNERSHIP AGREEMENT WITH THE BERWYN SOUTH SCHOOL DISTRICT 100.

RATIONALE: [Required by Board Policy 5.3.1 and *Chapter 110, Act 805, Section 3.27.1 of the Illinois Compiled Statutes*]

The Early Childhood Department at Morton College and Berwyn South School District 100 will collaborate on student-teaching, practicum, and observation placement for early childhood students under the guidance and supervision of lead teachers to ensure successful completion of course, certificate, and degree requirements.

COST ANALYSIS: N/A

ATTACHMENT: MOU

EDUCATIONAL AFFILIATION AGREEMENT

THIS AGREEMENT is entered into by and between BERWYN SOUTH DISTRICT 100 ("SCHOOL") and the BOARD OF TRUSTEES OF MORTON COLLEGE ("COLLEGE").

WHEREAS, COLLEGE has an established academic program or programs for which practical, hands-on experiences ("Clinical Experience") for its teacher candidates are required; and

WHEREAS, SCHOOL has the ability to provide such experiences; and

WHEREAS, COLLEGE and SCHOOL desire to enter into an agreement to provide Clinical Experience opportunities at SCHOOL to qualified COLLEGE teacher candidates.

NOW, THEREFORE, in consideration of the terms, conditions and covenants, mutual or otherwise, as hereinafter set forth, the parties agree as follows:

I. TERM & TERMINATION

- A. Term: The term of this Agreement shall commence on February 25, 2026 ("Effective Date") and continue through, December 31, 2031, unless earlier terminated in accordance with Section I(B).
- B. Termination: This Agreement may be terminated by either Party, with or without cause, upon no fewer than 60 days prior written notice thereof.
- C. Teach Out: Notwithstanding the foregoing Sections I (A) or I(B) or any other term or condition of this Agreement, the Parties agree that no COLLEGE teacher Candidate participating in an Clinical Experience pursuant to this Agreement at the time of expiration or termination shall be deprived the opportunity to complete course requirements solely due to the aforementioned expiration or termination of this Agreement. Otherwise qualified teacher candidates participating in a Clinical Experience at SCHOOL at the time of termination or expiration shall be permitted to complete that Clinical Experience subject to the terms and conditions of this Agreement.

II. **PROGRAMS**: The COLLEGE academic programs to which this Agreement is applicable are identified in Exhibit A hereto. The Parties covenant and agree that additional academic programs may be added by written agreement of the Parties.

III. **COLLEGE DUTIES**: COLLEGE shall be responsible for the following obligations and conditions:

- A. Administration of Clinical Experience: COLLEGE shall retain responsibility for the administration of the academic programs identified in Exhibit A hereto ("Program"), including, but not limited to, curriculum development, grading, requirements for matriculation, credits, and Clinical Experience hours.
- B. Notify of Clinical Experience Objectives: COLLEGE shall provide SCHOOL personnel with the overall objectives of the Clinical Experience and provide the appropriate educational objectives and documents for Clinical Experience experiences. Prior to commencement of the Clinical Experience, COLLEGE will make available catalogs and Program information.
- C. Selection and Assignment: COLLEGE shall be responsible for determining teacher candidates' eligibility to participate in the Clinical Experience.

- D. Coordinate Activities: COLLEGE shall coordinate the Clinical Experience activities in conjunction with SCHOOL. For each Academic Program identified in Exhibit A hereto, COLLEGE shall identify in writing at least one qualified faculty member to act as a liaison with SCHOOL for purposes of administering the Clinical Experience.
- E. Faculty Visits: COLLEGE will provide SCHOOL with a schedule of faculty visits, if any.
- F. Regulations of SCHOOL: COLLEGE shall inform teacher Candidate(s) that they will be subject to the rules, policies, and regulations of the SCHOOL while participating in the Clinical Experience.
- G. Personal Expenses: COLLEGE shall inform teacher Candidate(s) that they will be responsible for their personal expenses during the Clinical Experience, including without limitation meals, lodging, transportation, uniforms, laundry, and health insurance.
- H. Liability Insurance: For the term of this Agreement, COLLEGE agrees to maintain the following insurance coverage:
1. Comprehensive general liability insurance coverage with limits of \$1,000,000 per occurrence and a \$3,000,000 general aggregate covering its employees acting within the scope of their appointments and its enrolled teacher candidates while acting in the scope of an approved unpaid Clinical Experience for which academic credit or the equivalent may be awarded;
 2. Workers' compensation and employer liability insurance, providing statutory limits of coverage for all State employees;
 3. Automobile liability coverage, providing coverage of \$1,000,000 for all state-owned and leased vehicles while engaged in state business; and
 4. Professional liability insurance coverage with limits of \$1,000,000 per occurrence and a \$3,000,000 general aggregate covering its employees acting within the scope of their appointments and its enrolled teacher candidates while acting in the scope of an approved unpaid Clinical Experience for which academic credit or the equivalent may be awarded.

COLLEGE will provide written certificate(s) verifying such insurance coverage upon request.

- I. Indemnification: To the extent permitted by Illinois law and not inconsistent with the doctrine of sovereign immunity, COLLEGE will indemnify and hold Facility harmless from any third-party claims, suits, or demands to the extent such matters arise from COLLEGE's negligence or that of its agents, officers, or employees in the performance of obligations under this Agreement. Notwithstanding the foregoing, or any other term or condition of this Agreement, under no circumstances will COLLEGE's total obligation under this Section exceed the limits of its liability under Illinois law had the claim, suit or demand giving rise to such obligation been brought directly against COLLEGE. The Parties agree that all claims against COLLEGE arising from this Agreement are subject to the Illinois Court of Claims Act, 705 ILCS, 505 *et seq.*
- J. Regulatory Requirements: COLLEGE shall instruct teacher candidates regarding applicable occupational health regulations before beginning the Clinical Experience, in addition to potential requirement for a criminal background check and/or drug screen prior to gaining access to the SCHOOL

- K. Immunizations: COLLEGE shall inform teacher candidates that it shall be a condition of their participation in a Clinical Experience at School that they comply with School's immunization requirements, if any.
- L. Enrolled Teacher candidates: COLLEGE shall ensure that only currently enrolled and academically qualified teacher candidates are selected to participate in the Clinical Experience.
- M. Teacher Candidate Attendance: COLLEGE shall notify the SCHOOL of teacher Candidate names and dates of attendance at SCHOOL for purposes of the Clinical Experience. Teacher candidates shall maintain documentation of his or her Clinical Experience attendance/hours and present for concurrence by the SCHOOL.

IV. SCHOOL DUTIES: The SCHOOL shall be responsible for the following obligations and conditions:

- A. Confirmation of Acceptance: SCHOOL shall provide COLLEGE with written verification confirming the teacher candidate's acceptance and placement in *the* Clinical Experience at SCHOOL.
- B. Structure of Clinical Experience: School shall provide practice/learning experiences at its facilities appropriate for successful completion of the Program and that are compatible with the missions of COLLEGE. SCHOOL shall accept an agreed upon number of COLLEGE teacher candidates in the Clinical Experience. For each Program identified in Exhibit A hereto, SCHOOL shall identify at least one qualified employee to act as SCHOOL's liaison with COLLEGE for purposes of administration of the teacher candidate's academic experience.
- C. Supervision: SCHOOL shall be responsible for the professional supervision, direction and control of each teacher candidate, which shall include but not limited to the appointment of a qualified staff member to directly supervise each teacher candidate during the performance of the Clinical Experience at School.
- D. Progress Report: In collaboration with COLLEGE, SCHOOL shall complete a performance appraisal for each teacher candidate participating in the Clinical Experience, as prescribed by Clinical Experience requirements.
- E. Orientation to SCHOOL Rules & Regulations: SCHOOL shall be responsible for providing an orientation to participating teacher candidates of all applicable policies, procedures, rules, and regulations of the SCHOOL, and to such other policies, procedures, rules, and regulations, as the SCHOOL deems appropriate.
- F. Lockers, Eating Arrangements, Etc.: SCHOOL will provide the teacher candidates with dressing facilities, locker, and eating arrangements similar to those of its employees, if any.
- G. Unsatisfactory Conduct or Performance: SCHOOL shall promptly notify COLLEGE of any unsatisfactory conduct or performance of any teacher Candidate assigned to the SCHOOL pursuant to this Agreement. The SCHOOL shall permit COLLEGE faculty members access to the SCHOOL site and/or the teacher candidates assigned to the SCHOOL. SCHOOL may require the removal of a teacher candidate, if it is deemed necessary by SCHOOL in the interest of its students.
- H. Emergency Care or Injury: In the event of injury or illness, a teacher Candidate will be required to report to the SCHOOL emergency care unit or the nearest emergency care unit, where the

physician on duty will be responsible for determining the proper course of treatment. Any cost or expense associated with such care or treatment shall be the teacher Candidate's sole and individual responsibility, except when an injury results from acts or omissions of the SCHOOL, its agents or employees.

- I. Responsibility for Students: Notwithstanding any other term or condition of this Agreement, the SCHOOL shall retain sole responsibility for provision and supervision of the education of and services to its students.
- J. Indemnification: To the extent permitted by law, Facility shall indemnify and hold harmless COLLEGE, its agents, officers, participating students, and employees, from and against any and all third-party liability, claims, and demands to the extent such matters arise from Facility's negligence or that of its agents, officers, or employees in connection with performance under this Agreement.
- K. Liability Insurance: SCHOOL shall procure and maintain during the term of this agreement insurance coverage as listed below.

1. Worker's Compensation and Occupational Diseases Employer's Liability	Statutory Limits \$500,000 per occurrence
2. Commercial General Liability General Aggregate	\$1,000,000 per occurrence \$3,000,000
3. Commercial Auto Liability (including owned, hired and non-owned) Combined Single Limit or Bodily Injury Property Damage \$1,000,000 per	\$1,000,000 per occurrence occurrence \$500,000 per occurrence
4. Professional Liability General Aggregate	\$1,000,000 per occurrence \$3,000,000

Umbrella liability insurance may be used to meet the general liability coverage limit requirements.

The insurance companies providing coverage must have a B+:VI or better rating in the current edition of Best's Key Rating Guide; or, if School is a public institution of education, a program of self-insurance providing the same or higher coverage limits set forth above. SCHOOL shall maintain such insurance for the duration of this Agreement. If a policy required under this section is written on a claims-made basis and that policy is replaced or renewed, any retroactive date shall coincide with, or precede placement of any COLLEGE teacher Candidate at SCHOOL pursuant to this agreement. A claims-made policy that is replaced or not renewed must have an extended reporting period of not less than two (2) years.

SCHOOL shall, upon COLLEGE's request, furnish all original Certificate(s) of Insurance evidencing the required coverage to be in force on the date of this contract no less than three business days prior to the start date of this Agreement. The receipt of any certificate does not constitute an agreement by the COLLEGE that insurance requirements have been met. Failure of the COLLEGE to obtain certificates or other insurance evidence from the SCHOOL shall not be deemed a waiver of any rights by the COLLEGE.

- V. GENERAL TERMS AND CONDITIONS: Both parties further agree to the following terms and conditions as a part of this Agreement:
- A. Meetings: That there should be a meeting of certain members of the staff of both institutions, COLLEGE and the SCHOOL, at least once per semester, with informal meetings whenever such is beneficial for proper coordination or improvement of relations. A meeting shall also be held for COLLEGE's faculty members and the clinical supervisors to jointly evaluate a teacher candidate's performance by mutual consultation and in accordance with the published guidelines provided to the teacher candidate prior to the actual participation in the learning experience.
 - B. Student Records:
 1. The Parties acknowledge and agree that the terms of this Agreement may result in the disclosure of personally identifiable information from education records protected from disclosure and re-disclosure by the Family Educational Rights and Privacy Act of 1974 ("FERPA"). Accordingly the Parties agree as follows: (1) that any exchange or disclosure between the Parties of personally identifiable information from education records shall be in accordance with FERPA and its implementing regulations; (2) that should either party receive from the other personally identifiable information from education records, it shall not release or disclose that information to any other party without the prior, written consent of the eligible student or as otherwise expressly permitted by FERPA; and (3) that each Party shall limit its use of personally identifiable information from education records to the purpose for which the disclosure was made. As used in this section, the terms "personally identifiable information" and "education records" shall have the meanings ascribed to them in 34 C.F.R. § 99.3.
 2. COLLEGE acknowledges and agrees it is aware of and shall comply with all laws, rules and regulations pursuant to the Illinois School Student Records Act, 105 ILCS 10/1, et seq. ("ISSRA"), the State law that protects the privacy, accuracy, and release of student information and records. Both parties agree to protect student information and records in accordance with ISSRA and SCHOOL policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities.

- C. Criminal Background Checks: COLLEGE acknowledges and agrees that, to the best of its knowledge, candidates have not been convicted of a crime listed in 105 ILCS 5/10-21.9, nor is any candidate listed in the Illinois Sex Offender Registry or the Illinois Murder and Violent Offender Against Youth Registry. COLLEGE shall inform candidates that it is a prerequisite for their participation in the Clinical Experience at School that each of them submits to a fingerprint-based criminal history records check pursuant to 105 ILCS 6/10-21.9. SCHOOL shall be responsible for conducting or arranging for the conduct of the check. The check shall be initiated and occur before a candidate is sent to any school building or school property. COLLEGE acknowledges and agrees the SCHOOL is not authorized to release background checks to COLLEGE.
- D. Drug Screening: In the event SCHOOL requires that prospective teacher candidates undergo drug screening, COLLEGE shall inform those teacher candidates who seek to participate in the Clinical Experience that a satisfactory drug screen check will be required prior to the teacher candidate's acceptance into the Clinical Experience. The teacher candidate shall be solely responsible for obtaining and submitting a satisfactory drug screen test to the SCHOOL within the timeframe required. The SCHOOL shall be responsible for determining whether the teacher candidate's drug screen test is satisfactory for participation in the Clinical Experience and informing the student of such results. COLLEGE shall have no obligation or responsibility in obtaining, reviewing or submitting the results of any drug screen test during this Agreement. The SCHOOL agrees to indemnify, defend and hold harmless COLLEGE, its officials, agents and representative from any liability, loss, damage or claim which arises from the SCHOOL's, its agents, employees or representative's negligent acts, omissions or willful misuse or disclosure of said drug screen information.
- E. Assignments: SCHOOL and COLLEGE shall schedule the long term, general assignments for the student(s) working in the SCHOOL according to the course objectives. The parties, by mutual agreement, may determine the appropriateness of assignments of the student(s) to work shifts other than normal day shift working hours. This determination shall be based upon the educational value of such experience.
- F. Resolution of Problems: The Parties will make reasonable and good faith efforts to resolve any disputes, complaints and/or problems that may arise as a result of the Clinical Experience.
- G. Removal from the Clinical Experience: The parties, by mutual agreement, shall have the right to withdraw any teacher candidate from the Clinical Experience due to poor academic or Clinical Experience performance. The SCHOOL reserves the right to request the removal of any student from participation in the Clinical Experience at SCHOOL if the SCHOOL deems that the student poses a danger to its students or staff, or such removal is otherwise in the best interest of SCHOOL's students and their education or safety.
- H. Accrediting Body Essentials: For purposes of this Agreement COLLEGE and SCHOOL agree to adhere to the essentials as set forth by appropriate accrediting body.
- I. Non-Discrimination: Neither party will discriminate against any applicant or student in nomination, selection, or training because of race, color, religion, sex, national origin, age, order of protection status, physical or mental disability, ancestry, military status, unfavorable discharge from military service, sexual orientation, or marital status. Further, no student will be used to displace any employee, nor will employees be released to hire teacher candidates.
- J. Relationship of Parties: The relationship between SCHOOL and COLLEGE created by this Agreement shall be one of independent contractors. This Agreement shall not be construed to create a relationship of partnership, joint venture, employment, franchise or any other relationship except

that of independent contractors.

- K. Authority to Bind: The individual signing this Agreement on behalf of his/her respective party warrants that he/she has the necessary authority to bind said party to this Agreement.
- L. Survival: All terms and conditions of this Agreement that would, by their nature, survive the expiration or termination of this Agreement, shall so survive, including but not limited to any and all indemnity clauses.
- M. Notices: Notices required by this Agreement shall be mailed via certified or registered mail, return receipt requested, to the receiving Party's address below or via email to the regularly monitored email address noted below:

For College: Morton College
Attn: Keith McLaughlin, President
3801 S. Central Avenue, Cicero, IL 60804
Keith.mclaughlin@morton.edu

For School: Berwyn South School District 100
Attn: Dr. Mary Havis, Superintendent
3401 Gunderson Ave, Berwyn, IL 60402
mhavis@bsd100.org

Notice shall be considered given upon the date of receipt reflected in the return mail receipt or ten (10) days after mailing, whichever occurs first. Email shall be considered received on the date the recipient acknowledges receipt in writing.

- N. Governing Law/Venue: This Agreement (including without limitation any and all attachments and addendums thereto) and any dispute arising thereunder shall be governed by and construed according to the laws of State of Illinois without regard to its conflict of law provisions. The exclusive venue for litigation arising hereunder shall be a court of competent jurisdiction sitting in the State of Illinois.
- O. Waiver of Breach: The waiver by either party of a breach or violation of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent breach of the same provision hereof.
- P. Control of Organization: Each Party to this Agreement shall have exclusive control of its respective organization unless and except as otherwise expressly provided herein.
- Q. Marks: Neither Party shall use the name or marks of the other without express written permission of the Party to which the name or marks belong.
- R. Headings: Headings appear solely for convenience of reference. Such headings are not part of this Agreement and shall not be used to construe it.
- S. Severability: All the provisions of this Agreement are severable. If any provision of this Agreement is deemed to be invalid or unenforceable for any reason, then the remainder of the Agreement shall remain in full force and effect to the extent permitted by law.
- T. Entire Agreement: This instrument sets forth the entire agreement between SCHOOL and COLLEGE with regard to the Clinical Experience and supersedes all prior agreements, oral or

written, regarding same. No alteration or modification to this Agreement will be valid unless made in writing and signed by the authorized representative of each Party.

- U. Counterparts: This Agreement may be executed in one or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument. In the event that any executed copy of this Agreement is delivered by facsimile transmission or by e-mail delivery of a ".pdf" format data file, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof.

- V. 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.

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized, respective officers. and by doing so, affirm that the terms and conditions herein are mutually enforceable on behalf of and against each party as of the date first written above.

BOARD OF TRUSTEES OF
MORTON COLLEGE

BERWYN SOUTH DISTRICT 100

Keith McLaughlin, President
Morton College



Signature

Scott Hadala

Printed Name

Director of Human Resources

Title

EXHIBIT A

List of Programs

Early Childhood Education

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

PROPOSED ACTION: THAT THE BOARD APPROVES THE PARALEGAL INTERNSHIP AGREEMENT WITH THE LAW OFFICE OF MICHAEL J. YOUNG.

RATIONALE: Approval will allow a Morton College student, Natalie Montgomery, to begin an internship with the Law Office of Michael J. Young February 2026.

COST ANALYSIS: N/A

ATTACHMENTS: Paralegal Internship Agreement

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

PARALEGAL INTERNSHIP AGREEMENT

Date: 2/05/26

I, Michael Young, hereinafter the "Supervising Mentor") hereby agree to accept Natalie Montgomery (hereinafter referred to as the "Internship Student") at (the place of business or other legal environment hereinafter referred to as the "Internship Site") as an internship student from the Paralegal program at Morton College for a total of 210 hours (15 hours per week for a period of 14 weeks during the fall, spring, or summer semester). The following stipulations are understood and will be part of this agreement:

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

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

Internship Site: Law Office of Michael J. Young

Street Address: 9842 Roosevelt Road

City: Westchester State: IL Zip: 60154

Office Phone: 312- 222-1090 Fax: _____

Internship Student: 
Natalie Montgomery (Feb 11, 2026 10:12:34 CST)

Supervising Mentor: 
Michael Young (Feb 11, 2026 10:20:51 CST)

Internship Instructor: 
Andrew Pulaski (Feb 11, 2026 10:23:02 CST)
Andrew Pulaski, J.D., Paralegal Department Chair

For Morton College: _____

MORTON COLLEGE BOARD OF TRUSTEES
REQUEST FOR BOARD ACTION

PROPOSED ACTION: THAT THE BOARD APPROVE THE MEMORANDUM OF UNDERSTANDING BETWEEN MORTON COLLEGE AND THE CLASSIFIED STAFF FEDERATION COOK COUNTY TEACHERS UNION LOCAL 1600, A.F.T. AS SUBMITTED.

RATIONALE: This MOU updated Section 13.5 to align the vacation selection process with the July 1 – June 30 fiscal year. Vacation requests will be submitted in seniority order from March 30 through June 30, and supervisors must wait to approve leave until the process is complete.

COST ANALYSIS:

ATTACHMENT: MEMORANDUM OF UNDERSTANDING VACATION REQUEST

CONTRACTUAL MEMORANDUM OF UNDERSTANDING & AGREEMENT BETWEEN
MORTON COLLEGE COMMUNITY COLLEGE DISTRICT 527, AND,
MORTON COLLEGE CLASSIFIED STAFF FEDERATION, COOK COUNTY COLLEGE
TEACHERS UNION AFT, LOCAL 1600

This memorandum of understanding (hereinafter "MOU") is hereby made and entered into by and between the Morton College Community College District 527 (hereinafter "College") and the Morton College Cook Classified Staff Federation, Cook County College Teachers Union AFT, Local 1600 (hereinafter "Union").

The purpose of this MOU is to amend the dates in Section 13.5 Vacation Leave. Both parties have met and negotiated to change the dates listed to develop an annual vacation request list covering the period from July 1st to June 30th. Starting with the most senior employee in the department, vacation requests shall be requested and recorded on the departmental leave calendar for the new fiscal year. This process will begin on March 30 of each calendar year and must be finalized by June 30th. Area supervisors should not approve leave requests for the following fiscal year until the seniority selection process has been concluded for their respective department.

The parties have met and negotiated the changes set forth in this MOU in good faith and for the benefit of the bargaining unit covered by the parties' Collective Bargaining Agreement (CBA") that runs from July 1, 2024, through June 30, 2028. Therefore, it is mutually understood and agreed by and between the parties that the following paragraph in Section 13.5 of the CBA shall be amended as follows:

The area supervisor shall create an annual vacation request list covering July 1st to June 30th. This process shall begin on March 30th of each calendar year and finalized on June 30th. Unavailable dates shall be blocked out indicating times when vacation may not be taken due to the staffing needs of the department. The area supervisor may determine adequate staffing levels and set limitations on concurrent leave requests.

This Memorandum of Understanding will take effect upon the signature of the Union and the Employer and shall be a fully enforceable provision of the parties' current Collective Bargaining Agreement.

Keith McLaughlin
Morton College President

Eric Porod
Classified Staff Union President

Date: _____

Date: _____

DATE: 2-4-26

PROPOSED ACTION: For the board to approve Nicor Gas, in partnership with Senator Javier Cervantes, to host a Health Fair in the gymnasium on 3-31-26

RATIONALE: To hold a Nicor Health Fair on 3/31/26 from 4:00 pm to 8:00 pm.

COST ANALYSIS: None

ATTACHMENT: See attached application

MORTON COLLEGE
Facility Use Permit Application

This form must be completed and returned no less than forty-five (45) days prior to the date for which the facility is requested. Confirmation will be made in writing.

Date: 01.27.26

Name of Organization: Nicor Gas

Address: 1844 Ferry Rd. Naperville, IL 60563

Street **City** **Zip Code**

Telephone: 224.227.0404 or 630.945.7108 **Person to Contact:** Amber Brown or Jennifer Sally

Date(s) Requested: 03.31.26

Time Requested: From: 4:00 pm **To:** 8:00 pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: Vais Gymnasium

Purpose of Use: Resource Fair (indoor) with Grocery collection (outdoor)

Expected Attendance: 250

Equipment Requested: 21 6ft or 8 ft tables and 50 chairs

Extent to which refreshments, if any, are to be served: NA

I (we) agree to comply with all rules and regulations set forth in the Morton College Campus Facilities Rental and Use Procedure.

Authorized Signature: Amber Brown

Organization Title: Energy Coordinator

Please send this form to: **Director of Physical Plant**
Morton College
3801 S. Central Ave.
Cicero, Illinois 60804
(708) 688-8000, Ext. 2221 Fax (708) 688-7679

Date

President **Date**

**MORTON COLLEGE
HOLD HARMLESS AGREEMENT
WAIVER AND RELEASE OF ALL CLAIMS**

This form must be completed and returned with the Facility Use Permit Application together with a copy of your Certificate of Insurance.

ORGANIZATION: Nicor Gas
ADDRESS: 1844 Ferry Rd., Naperville, IL 60563
TELEPHONE: 877.886.4239
DATE (S) OF UTILIZATION: March 31st, 2026

The undersigned shall assume responsibility for and defend at its own expense all claims for personal injury, including but not limited to medical expenses, property damage, and any other type of claim arising from such use; and the undersigned further agrees to pay all costs for losses or damages to Morton College owned land, buildings and equipment. It is further understood that in consideration for being permitted to utilize the facilities of Morton College, I do for myself, my heirs, executors, administrators, assigns, and the organization I represent, hereby release and forever discharge Morton College, its trustees, officers, agents, employees, servants and officials, of and from any and every claim or in equity arising from or by reason of any bodily injury or personal injuries known or unknown, death or property damage resulting or to result from any accident which may occur as a result of this facility utilization.

This release contains the entire agreement between the parties hereto and the terms of this release are contractual and not a mere recital.

I have carefully read the foregoing release and know the contents thereof and sign this release as my own free act.

Authorized Signature: Amber Brown
Organization Title: Energy Coordinator
Date: 01.27.26

DATE: 2-10-26

PROPOSED ACTION: For the board to approve Chi-Town Classics Car Club to hold (3) cars shows on 5/9/26, 9/25/26 & 10/9/26

RATIONALE: To hold a Classic Car Meet up and Car Show on the following dates and times: 5/9/26 from 8:00 am to 5:00 pm, 9/25/26 from 4:00 pm to 10:00 pm and 10/9/26 from 4:00 pm to 10:00 pm.

COST ANALYSIS: None

ATTACHMENT: See Attached

**MORTON COLLEGE
Facility Use Permit Application**

This form must be completed and returned no less than forty-five (45) days prior to the date for which the facility is requested. Confirmation will be made in writing.

Date: FEB - 10 - 2026

Name of Organization: CHITOWN CLASSICS CAR CLUB.

Address: 12412 S. 44th Alsip IL 60803
Street City Zip Code

Telephone: 812-207-8505 Person to Contact: Jorge Abledo

Date(s) Requested: May 9 - 2026 - 09-25-26 10-09-26

Time Requested: From: 8 AM To: 5 pm

(Include one-half hour before and one-half hour after scheduled event).

Facility Requested: parking lot S.W. Side

Purpose of Use: Car Show

Expected Attendance: 60 - 80 people

Equipment Requested: _____

Extent to which refreshments, if any, are to be served: Soda - Water -

I (we) agree to comply with all rules and regulations set forth in the Morton College Campus Facilities Rental and Use Procedure.

Authorized Signature: J. Pull
Organization Title: CHITOWN CLASSIC CAR CLUB

Please send this form to: Director of Physical Plant
Morton College
3801 S. Central Ave.
Cicero, Illinois 60804
(708) 688-8000, Ext. 2221 Fax (708) 688-7679

Date

President Date

**MORTON COLLEGE
HOLD HARMLESS AGREEMENT
WAIVER AND RELEASE OF ALL CLAIMS**

This form must be completed and returned with the Facility Use Permit Application together with a copy of your Certificate of Insurance.

ORGANIZATION: Chilton Classics Car Club
ADDRESS: 12412 S. 44th Alsip IL 60803
TELEPHONE: 872-207-8505
DATE (S) OF UTILIZATION: May 9-2026 - 8am - 5pm
9-25-26 4pm - 10pm
10-09-26 4pm - 10pm

The undersigned shall assume responsibility for and defend at its own expense all claims for personal injury, including but not limited to medical expenses, property damage, and any other type of claim arising for such use; and the undersigned further agrees to pay all costs for losses or damages to Morton College owned land, buildings and equipment. It is further understood that in consideration for being permitted to utilize the facilities of Morton College, I do for myself, my heirs, executors, administrators, assigns, and the organization I represent, hereby release and forever discharge Morton College, its trustees, officers, agents, employees, servants and officials, of and from any and every claim or in equity arising from or by reason of any bodily injury or personal injuries known or unknown, death or property damage resulting or to result from any accident which may occur as a result of this facility utilization.

This release contains the entire agreement between the parties hereto and the terms of this release are contractual and not a mere recital.

I have carefully read the foregoing release and know the contents thereof and sign this release as my own free act.

Authorized Signature: J. R. [Signature]
Organization Title: Chilton Classics Car Club
Date: 2-10-26



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/29/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

	PRODUCER Gaslamp Insurance Services DBA Event Helper Insurance Services PO Box 1549 Grass Valley CA 95945	CONTACT NAME: Event Helper Customer Service PHONE (A/C, No, Ext): (855) 493-8368 E-MAIL ADDRESS: info@theeventhelper.com FAX (A/C, No):
	INSURED Chitown Classics Car Club c/o Nabil Martinez 12412 S 44th Ct. Alsip IL 60803	INSURER(S) AFFORDING COVERAGE INSURER A : Evanston Insurance Company INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Host Liquor Liability <input type="checkbox"/> Retail Liquor Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	N	3DS5476-M4055256	05/01/2026 12:01 AM	11/01/2026 12:01 AM	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Deductible \$ 1,000
	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						OCCUR CLAIMS-MADE EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate holder listed below is named as additional insured per attached MEGL 2217 01 19. Attendance: 3600, Event Type: Car Show - Static(Parked) Only.

CERTIFICATE HOLDER**CANCELLATION**

Morton College 3801 S Central Ave Cicero IL 60804	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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EVANSTON INSURANCE COMPANY

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:
COMMERCIAL GENERAL LIABILITY COVERAGE FORM

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

Morton College
3801 S Central Ave
Cicero IL 60804

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule of this endorsement, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by the acts or omissions of any insured listed under Paragraph 1. or 2. of Section II – Who Is An Insured:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III – Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

All other terms and conditions remain unchanged.

DATE: 2-18-26

PROPOSED ACTION: For the board to approve status change from Temporary to Regular employee status, effective 2-17-26

RATIONALE: Employee, Daynelis Canino moving from Full Time Temporary to Full Time Permanent Custodian, effective 2-17-26

COST ANALYSIS: None

ATTACHMENT:

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

PROPOSED ACTION: Hire full-time Instructional Technologist to replace vacancy as of October 2025.

RATIONALE: Approval will authorize the appointment of Evan Peterson to the full-time Instructional Technologist position in the Teaching & Learning Resources Unit, ensuring ongoing academic and accessibility support for faculty.

COST ANALYSIS: The salary accepted was \$67,984 starting April 6, 2026.

ATTACHMENTS: None



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Conduct of Meetings

NO. 1.6.7

SECTION: Board of Trustees

PAGE: 1 of 1

The Chairman of the Board shall conduct the meeting in accordance with Chapter 5, Act 120 of the Illinois Compiled Statutes, the Open Meetings Act, and in such a manner that will ensure orderliness and decorum. When, in the opinion of the Chairman, disruptive behavior or the operation of electronic equipment interferes with the conduct of the meeting, those interfering with the meeting shall be directed to cease and desist in their activities or be directed to leave the meeting. In the event that the directions of the Chairman are not complied with, then the Chairman may ask for a motion to recess the meeting to a later time.

A Regular Board Meeting Agenda will consist of:

- Call to Order
- Pledge of Allegiance
- Roll Call
- Public Comment*
- Reports
- Action Items
- Closed Session
- Old Business
- New Business
- Adjournment

*During a regularly scheduled Board meeting, the public is entitled to public comment in accordance with the Open Meetings Act. The speaker must state their name and address for the record. The public comment period shall consist of speakers who wish to address the Board, and each speaker shall be given an allotted time of three (3) minutes.

DATE APPROVED BY BOARD OF TRUSTEES: March 24, 1983; November 28, 2018; February 27, 2019; February 25, 2026

DATES REVISED: October 17, 2018; January 23, 2019; January 8, 2026

REVIEWED DATES: July 31, 2019; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Responsibility in the Absence of the President

NO. 2.4

SECTION: Administration

PAGE: 1 of 1

In the event of the absence of the President from the campus, the Provost will be charged with the responsibilities of that office; in the absence of both the President and the Provost, the CFO will be in charge.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; December 19, 2018; February 25, 2026

DATES REVISED: March 24, 1983; November 17, 1994; October 26, 2000; November 28, 2018; January 8, 2026

REVIEWED DATES: November 28, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: College Business Travel

NO. 2.10

SECTION: Administration

PAGE: 1 of 1

The Board recognizes that an Administrator may be required to travel or incur expenses in the conduct of college business, including participation at meetings or conferences of benefit to the College.

College business travel by an Administrator is subject to the recommendation of the Supervisor/Administrator, Provost, or appropriate Vice President, and the approval of the President, or the President's designee, within the limitation of budget and existing policy and procedure.

Out-of-state travel by an Administrator shall be approved by the Supervisor/Administrator, Provost, or appropriate Vice President, and the President.

Travel by an Administrator outside the Continental United States is subject to approval of the Supervisor/Administrator, Provost, or the appropriate Vice President, the President, and the Board.

Reimbursement for appropriate expenses incurred is subject to the conditions specified in Board Policy 8.3, Reimbursement for Travel Expenses.

DATE APPROVED BY BOARD OF TRUSTEES: April 24, 1986; December 19, 2018; August 27, 2025; November 22, 2025; February 25, 2026

DATES REVISED: March 26, 2014; August 27, 2014; June 20, 2016; November 28, 2018; June 10, 2025; October 1, 2025; January 8, 2026

REVIEWED DATES: November 2013; August 2014; May 25, 2016; November 28, 2018; June 25, 2025; October 22, 2025; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: College Business Travel

NO. 3.11

SECTION: Academic Personnel

PAGE: 1 of 1

The Board recognizes that Academic Personnel may be required to travel or incur expenses in the conduct of college business, including participation at meetings or conferences of benefit to the College.

College business travel by Academic Personnel is subject to the recommendation of the appropriate Supervisor/Administrator, Provost, or appropriate Vice President, and the approval of the President, *or the President's designee*, within the limitation of budget and existing policy and procedure.

Out-of-state travel of Academic Personnel shall be approved by the Supervisor/Administrator, Provost, or the appropriate Vice President, **and the President.**

Travel by Academic Personnel outside the Continental United States is subject to approval of the Supervisor/Administrator, Provost, or the appropriate Vice President, the President, and the Board.

Reimbursement for appropriate expenses incurred is subject to the conditions specified in Board Policy 8.3, Reimbursement for Travel Expenses.

DATE APPROVED BY BOARD OF TRUSTEES: April 24, 1986; January 23, 2019; August 27, 2025; November 22, 2025; February 25, 2026

DATES REVISED: March 26, 2014; August 27, 2014; September 28, 2016; December 19, 2018; June 10, 2025; October 9, 2025; January 8, 2026

REVIEWED DATES: November 2013; August 2014; May 25, 2016; August 25, 2016; December 19, 2018; June 25, 2025; October 22, 2025; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: College Business Travel

NO. 4.3

SECTION: Classified Personnel

PAGE: 1 of 1

The Board recognizes that Classified Personnel may be required to travel or incur expenses in the conduct of college business, including participation in meetings or conferences of benefit to the College.

College business travel by Classified Personnel is subject to the recommendation of the appropriate Supervisor/Administrator and the approval of the President, within the limitations of budget and existing policy and procedure.

Out-of-state travel by Classified Personnel shall be approved by the Supervisor/Administrator and the President.

Travel by Classified Personnel outside the Continental United States is subject to approval of the Supervisor/Administrator, the President, and the Board.

Reimbursement for appropriate expenses incurred is subject to the conditions specified in Board Policy 8.3, Reimbursement for Travel Expenses.

DATE APPROVED BY BOARD OF TRUSTEES: April 24, 1986; January 23, 2019; August 27, 2025; February 26, 2026

DATES REVISED: March 26, 2014; August 27, 2014; September 24, 2016, December 19, 2018; June 10, 2025; January 8, 2026

REVIEWED DATES: November 2013; August 2014; May 25, 2016; August 28, 2016; December 19, 2018; June 25, 2025; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: The Annual Budget

NO. 5.2

SECTION: Business Affairs

PAGE: 1 of 1

The Board shall within the first quarter of each fiscal year, adopt an annual budget which it deems necessary to meet all expenses and liabilities of the district.

The annual budget shall be prepared first in a tentative form by the Business Office in cooperation with the staff and shall be presented to the Board for their review. Before final approval of the Board, the budget shall be made conveniently available for public inspection in accordance with the Illinois Public Community College Act.

The Student Activities budget shall be submitted to the Board for approval within the first quarter of the fiscal year. As with all funds, the Board has final authority with respect to revenue and expenditures of Student Activity Funds.

(Reference 110 ILCS 805/3-20.1)

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; February 25, 2026

DATES REVISED: March 24, 1983; March 26, 2014; January 8, 2026

REVIEWED DATES: December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Purchasing Policy

NO. 5.3

SECTION: Business Affairs

PAGE: 1 of 1

The Chief Fiscal Officer, acting under the direction of the President, is the agent of the College authorized to order supplies, materials, and equipment, and to obligate the College for auxiliary services. No college employee may order items or services directly by letter, telephone, telegraph, or in any other manner, without authorization from the Chief Financial Officer or the President or their written authorized designees. The College will assume no obligation except on previously issued and duly authorized purchase orders. Supplies, materials, and equipment ordered shall be for use in the normal course of business of the College and not for personal use.

Based on the level of expenditure, the signature or approval of the President, and/or the Board may be required. All requisitions up to and including \$1,000 in actual cost must be approved by the appropriate Administrator in a Director role. All requisitions up to and including \$2,500 in actual cost must be approved by the appropriate Administrator in a Dean's role. Those requisitions in excess of \$2,500 require the signature of the Executive Administrator (i.e. Provost or Chief Financial Officer). Requisitions exceeding \$25,000 shall be subject to the provisions of Board Policy No. 5.3.1.

Payments for authorized goods and services will be paid on a thirty day basis to be in conformance with the "Local Government Prompt Payment Act" 50 ILCS 505 through semi-monthly Account Payable check releases. A monthly check register will be prepared by the Senior Accountant, reviewed by the Chief Financial Officer, and ratified by the Board of Trustees at the monthly Board meeting.

As required by the Business Enterprise for Minorities, Females and Persons with Disabilities Act ("Business Enterprise Act"), when the College awards a contract for insurance services, investments services, information technology services, accounting services, architectural and engineering services, and legal services, it shall be the aspirational goal of the College to use businesses owned by minorities, females, and persons with disabilities as defined in the Business Enterprise Act for not less than 20% of the total amount spent on contracts for these services collectively.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; February 25, 2026

DATES REVISED: March 24, 1983; October 25, 2001; January 28, 2004; October 26, 2011; March 26, 2014; January 23, 2017; December 19, 2018; January 8, 2026

REVIEWED DATES: December 12, 2016; December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Bidding

NO. 5.3.1

SECTION: Business Affairs

PAGE: 1 of 1

The Chief Financial Officer, under the direction of the President, may solicit estimates and proposals on all goods and services, which do not exceed \$25,000 in value and place orders based upon information thus obtained.

At least three quotes for proposals for goods and services ranging between \$5,000 and not exceeding \$25,000.00 in value must be provided by the Business Office with requisitions. Any proposal for goods and services exceeding \$25,000 in value shall be bid out as provided below.

Orders for goods and services exceeding \$25,000 in value but not excluded under Chapter 110, Act 805, Section 3-27.1 of the Illinois Compiled Statutes shall be subject to the bidding process outlined in said statute. The Board shall award all contracts for the purchase of supplies, materials or work involving an expenditure in excess of \$25,000 to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality, and serviceability, and compliance with the College's Purchasing Policy and the Business Enterprise for Minorities, Females, and Persons with Disabilities Act.

Contracts for Professional Services shall not require a bidding process as these contracts are for the service of individuals possessing a high degree of professional skill, where the ability or fitness of the individual plays an important part. Professional Services shall include but not be limited to; engineers, insurance brokers, doctors, health officers, land planners, finance directors, auditors, attorneys, or other professional consultants who require technical training or knowledge, or any other professional service that is incorporated into the Illinois Municipal Code, 65 ILCS 5/1(et seq.).

With the President's approval, the College may enter into professional services contracts that last longer than one year, as long as the contract does not extend beyond the terms of office of most Board members serving at the time the contract is signed.

The College will conduct a Request for Proposals (RFP) process every three years. Any contract awarded through this process will end after three years unless the RFP states otherwise. All RFP submissions must include an economic interest disclosure so that any potential conflicts of interest between the bidding company and the College are fully disclosed.

DATE APPROVED BY BOARD OF TRUSTEES: November 20, 1980; January 23, 2017; January 23, 2019; December 18, 2019; December 19, 2023; February 25, 2026

DATES REVISED: March 24, 1983; November 28, 1990; August 25, 1994; October 25, 2001; January 28, 2004; October 26, 2011; June 26, 2019; December 19, 2023; January 8, 2026

REVIEWED DATES: November 2013; December 19, 2018; June 26, 2019; December 19, 2023; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Disposition of Equipment

NO. 5.5

SECTION: Business Affairs

PAGE: 1 of 1

Equipment certified by the responsible administrator to the Executive Director of Facilities Management and Public Safety/Police to be obsolete or worn-out may be sold upon recommendation of the President and authorization of the Board. Sale or disposal of obsolete equipment will be conducted by the Executive Director of Facilities Management and Public Safety/Police.

The President shall report the results of all such transactions to the Board.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; February 25, 2026

DATES REVISED: March 24, 1983; October 25, 2001; December 19, 2018; January 8, 2026

REVIEWED DATES: December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Contracts and Agreements

NO. 5.6

SECTION: Business Affairs

PAGE: 1 of 1

The Chief Financial Officer and the President shall be authorized by the Board to sign contracts and agreements in all cases except those specified by the State law, which require the signature of the Chairman or the Secretary of the Board. A written bilateral signed contract shall be required for repairs, modifications, or construction to the Physical Plant in excess of \$10,000.00 prior to commencement of the project.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; February 25, 2026

DATES REVISED: March 24, 1983; March 26, 2014; January 8, 2026

REVIEWED DATES: November 2013; December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Confidentiality of Student Records

NO. 6.1

SECTION: Student

PAGE: 1 of 1

Morton College shall comply with the Family Educational Rights and Privacy Act of 1974 and its amendments, which govern the access to, disclosure of, and protection of student education records. The College shall provide an annual notice of rights afforded to students under FERPA. This notice is published in the Morton College Catalog and the Morton College Student Handbook.

In addition to FERPA, Morton College shall comply with all applicable Illinois laws governing the privacy, confidentiality, and management of student records, including but not limited to the Illinois School Student Records Act, the Illinois Freedom of Information Act, and the Illinois Personal Information Protection Act, as applicable to public institutions of higher education. These laws establish requirements related to the collection, maintenance, disclosure, retention, and safeguarding of student information, including personally identifiable information.

Morton College shall ensure that student records are maintained securely, accessed only by authorized individuals with a legitimate educational or legal interest, and disclosed only as permitted by federal and state law. The College shall implement administrative, technical, and physical safeguards to protect student records from unauthorized access, use, or disclosure, and shall provide appropriate training to employees with responsibilities involving student records.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; February 25, 2026

DATES REVISED: March 24, 1983; March 26, 2014; December 19, 2018; January 21, 2026

REVIEWED DATES: November 2013; December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: College Business Travel

NO. 6.2

SECTION: Student

PAGE: 1 of 1

The Board recognizes that a Student may be required to travel in order to fulfill the objectives of the Instructional, Student Activity, or Athletic Programs of the College. It is expected that the conduct of any Student traveling under the auspices of the College will be compatible with the mission of the College as an educational institution.

The College may pay the approved expenses of travel required in connection with instruction or athletics. Expenses of Student travel for Student Activities may be assumed either by individual students and/or by Associated Students of Morton College.

Travel by a Student is subject to the recommendation of the appropriate Dean of Students and approval of the President, within the limitation of the budget and existing policy and procedure.

Out-of-state travel by a Student shall be approved by the Dean of Students and the President.

Travel by a Student outside the Continental United States is subject to approval by the Dean of Students, the President, and the Board.

Reimbursement for appropriate expenses incurred is subject to the conditions specified in Board Policy 8.3, Reimbursement for Travel Expenses.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; August 27, 2025; February 25, 2026

DATES REVISED: March 24, 1983; April 24, 1986; December 19, 2018; June 10, 2025; January 8, 2026

REVIEWED DATES: December 19, 2018; June 25, 2025; January 26, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Student’s Right to Free Speech

NO. 6.3

SECTION: Student Personnel

PAGE: 1 of 1

The Board of Trustees affirms that students, while on campus or participating in College sponsored activities, retain their constitutional rights as citizens. These rights include freedom of speech, peaceful assembly, and the right to petition, consistent with applicable federal, state, and local law.

Students, as citizens, are responsible for knowing and complying with the laws of the United States, the State of Illinois, and applicable local ordinances. Students are also responsible for knowing and complying with the rules, regulations, policies, and procedures of Morton College as published in the Morton College Student Handbook and other official College publications.

This policy guarantees students the right to express ideas, speak, wear buttons or symbols, and distribute literature without prior censorship. The exercise of these rights must not materially or substantially disrupt the educational process, interfere with the rights of others, impede the normal operations of the College, obstruct access to facilities, or compromise campus safety.

In the case of the distribution of literature, students are required to comply with the administrative guidelines associated with the Campus Facilities Rental and Use Policy. Students are expected to comply with reasonable time, place, and manner restrictions established by the administration. Such procedures shall be content neutral and applied consistently to ensure the orderly use of campus facilities while protecting the College’s instructional mission.

The College reserves the authority to regulate conduct that disrupts or materially interferes with teaching, learning, research, student services, or other essential College functions, provided that such regulation is narrowly tailored, viewpoint neutral, and consistent with constitutional protections.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; February 25, 2026

DATES REVISED: March 24, 1983; January 21, 2026

REVIEWED DATES: December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Curriculum Development and Revisions

NO. 7.1

SECTION: Instruction

PAGE: 1 of 1

The Board affirms that high-quality curriculum is central to the mission of the College and to its responsibility to serve the educational needs of College District No. 527.

The Board delegates to the administration, in collaboration with faculty, through established shared governance processes, the authority and responsibility to develop, review, revise, and discontinue curricula and courses through organized, systematic, and academically sound procedures.

Curricular actions with institutional, fiscal, or accreditation implications—including the establishment, modification, suspension, or discontinuation of academic programs—shall be brought to the Board upon the recommendation of the President, consistent with applicable state and accrediting requirements.

The Board will consider and act upon curricular offerings requiring Board approval in accordance with applicable state and accrediting requirements.

DATE APPROVED BY BOARD OF TRUSTEES: March 24, 1983; January 23, 2019; February 25, 2026

DATES REVISED: January 22, 2026

REVIEWED DATES: December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Credit for Prior Learning

NO. 7.2

SECTION: Instruction

PAGE: 1 of 1

The College may award credit or advanced standing for approved courses to enrolled students who demonstrate college-level learning acquired through documented prior learning experiences.

Prior learning may be evaluated through examinations, portfolio review, or other validated assessment methods designed to measure a student’s knowledge, skills, competencies, or learning outcomes in accordance with established academic standards.

All awards of credit for prior learning shall be consistent with applicable accreditation, state, and institutional requirements.

DATE APPROVED BY BOARD OF TRUSTEES: March 24, 1983; January 23, 2019; February 25, 2026

DATES REVISED: January 22, 2026

REVIEWED DATES: December 19, 2018; January 28, 2026



MORTON COLLEGE BOARD POLICY

Illinois Community College District No. 527

TITLE: Offering of Courses and the Closing of Sections

NO. 7.3

SECTION: Instruction

PAGE: 1 of 1

The College shall offer credit courses that are part of the approved curriculum and for which there is sufficient enrollment to support effective instruction and responsible stewardship of institutional resources.

The College reserves the right to cancel course sections that do not meet established minimum enrollment thresholds, as determined by the administration.

Exceptions to minimum enrollment requirements may be approved when cancellation of a course section would significantly impede a student's timely completion of a degree or certificate program or otherwise undermine student success.

DATE APPROVED BY BOARD OF TRUSTEES: December 27, 1977; January 23, 2019; February 25, 2026

DATES REVISED: March 24, 1983; December 19, 2018; January 22, 2026

REVIEWED DATES: December 19, 2018; January 28, 2026

PROPOSED ACTION: THAT THE BOARD APPROVE THE RECOMMENDATION FOR TENURE LISTED BELOW.

RATIONALE: The following faculty member has been recommended by the Vice President of Academic Affairs, the Dean of Health Careers, and a committee of their peers based on their demonstrated teaching ability and service to Morton College

COST ANALYSIS: N/A

<u>Name</u>	<u>Program</u>	<u>Recommendation</u>
Ashley Finke	PTA	Tenure Awarded

PROPOSED ACTION: THAT THE BOARD APPROVE THE TENURE RECOMMENDATION LISTED BELOW.

RATIONALE: The following faculty member(s) have been recommended by the Dean and a committee of their peers based on their demonstrated teaching ability and service to Morton College.

COST ANALYSIS: N/A

<u>Name</u>	<u>Program</u>	<u>Recommendation</u>
Yutko (Ty) Tsang	Biology	Tenure-track continuation to Spring 2027

PROPOSED ACTION: THAT THE BOARD APPROVE THE TENURE-TRACK RECOMMENDATION LISTED BELOW.

RATIONALE: The following faculty member has been recommended by the Dean and a committee of the faculty member's peers based on their demonstrated teaching ability and service to Morton College.

<u>Name</u>	<u>Program</u>	<u>Recommendation</u>
John Drew	Computer Information Systems	Tenure-track continuation

COST ANALYSIS: N/A

PROPOSED ACTION: THAT THE BOARD APPROVE THE RECOMMENDATIONS FOR TENURE-TRACK CONTINUATION LISTED BELOW.

RATIONALE: The following faculty members have been recommended by the Provost, the Dean of Health Careers, and a committee of their peers based on their demonstrated teaching ability and service to Morton College.

COST ANALYSIS: N/A

<u>Name</u>	<u>Program</u>	<u>Recommendation</u>
Clara Martinez	Nursing	Tenure-track continuation to Spring 2027
Nadia Robinson	Nursing	Tenure-track continuation to Spring 2027