

SOUTH SUBURBAN COLLEGE



December 12, 2024

Regular Meeting of the
Board of Trustees



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
BOARD ROOM, SUITE 2248
AUDIT COMMITTEE MEETING AGENDA
HARRIS, CHAIR; TRUSTEES DEFILIPPO AND PAYNE
THURSDAY, DECEMBER 12, 2024
6:40 PM

- I. Recommendation to accept the Comprehensive Annual Financial Audit Report, Internal Controls over Financial Reporting and Professional Standards (SAS 114) as presented by Crowe, LLP, for the fiscal year ended June 30, 2024, as presented
- II. Recommendation to accept the OMB Circular A-133 Audit Report for the fiscal year ended June 30, 2024, as presented
- III. Recommendation to appoint the firm Crowe, LLP to conduct an audit of the college financial statements and the Single Audit of Federal Funds for the fiscal year ending June 30, 2025



South Suburban College June 30, 2024 Financial Highlights

December 12, 2024

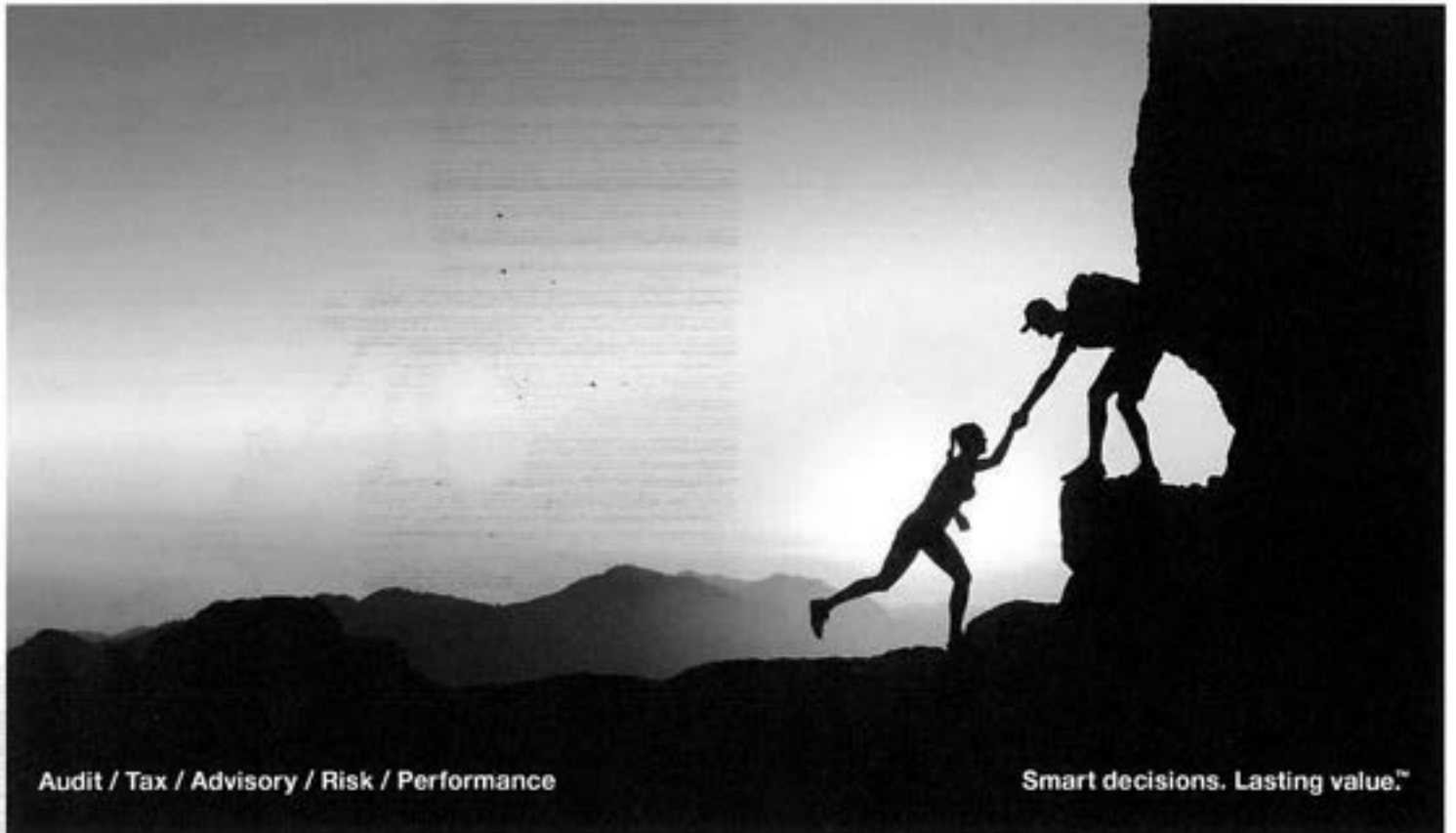


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Opinions

- Independent Auditors' Report on the Basic Financial Statements – Unmodified
- Independent Auditors' Report on State Grant Activity – Unmodified
- Independent Auditors' Report on the Schedule of Enrollment Data and other Basis upon which Claims are Filed – Unmodified
- Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance – Unmodified
- Independent Auditors' Report on Supplementary Information (State of Illinois GATA) - Unmodified

Financial Information

College Wide	2023	2023	Increase (Decrease)
Current Assets	\$ 45,867,632	\$ 45,451,408	0.91%
Current Liabilities	9,196,643	7,704,321	16.23%
Total Assets/Deferred Outflows	67,946,038	64,838,752	4.57%
Total Liabilities/Deferred Inflows	75,568,737	75,540,005	0.04%
Unrestricted Net Position	(3,158,146)	(11,674,769)	269.67%
Capital Assets Net	19,778,099	16,905,926	14.52%
LT Debt and Liabilities	46,322,204	44,951,495	2.96%
Operating Revenues	3,549,887	3,872,529	-9.09%
Operating Expenses	46,219,544	43,655,775	5.55%
Non-Operating Revenue	47,372,994	47,842,079	-0.99%
Non-Operating Expenses	1,624,782	1,638,097	-0.82%
Total Revenues	50,922,881	51,714,608	-1.55%
Total Expenses	47,844,326	45,293,872	5.33%
Change in Net Position	3,078,555	6,420,736	

Notes

- Capital assets and long term debt and liabilities increased due to the recording of subscription liabilities required under GASB Statement No. 96.
- Unrestricted net position decreased due to state of Illinois no longer requiring working cash funds to be restricted
 - On July 28, 2023, Illinois Public Act 103-0278 amended the Public Community College Act to state that monies in the working cash fund may be used for any and all community college purposes and may be transferred in whole or in part from the working cash fund to the educational fund or operations and maintenance fund.
- Within operating expenses, the largest increase during fiscal year 2024 was within instruction. The College had an increase in faculty headcount during the year from 112 in 2023 to 118 in 2024. In addition, with the drop in OPEB due to the state change in assumptions, there was a drop in OPEB expense that reduced total expenditures in each functional category. However, this drop in fiscal year 2024 was approximately \$390,000 less than the drop in fiscal year 2023.

Management Comments

Single Audit Report

Internal Control Over Financial Reporting

- None reported

Uniform Guidance

- 2023-001 – Controls and Noncompliance over Reporting – Pell Common Origination and Disbursement – Significant Deficiency
 - Late COD filing; this is repeated from the prior year.
- 2023-002 – Controls and Noncompliance over Special Tests and Provisions – Return of Funds – Significant Deficiency
 - Incorrect Population; this is repeated from the prior year.
- 2023-003 – Controls and Noncompliance over Special Tests and Provisions – Return of Funds – Significant Deficiency
 - Incorrect Return of Funds Calculations



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
BOARD ROOM, SUITE 2248
FINANCE COMMITTEE MEETING AGENDA
DEFILIPPO, CHAIR; TRUSTEES DALY AND ROGERS
THURSDAY, DECEMBER 12, 2024
6:50 PM

- I. Recommendation to adopt the resolution concerning the proposed 2024 tax levy of Community College District No. 510, South Suburban College of Cook County and Certificate of tax levy, as attached

- II. Recommendation to adopt the resolution directing the Cook County Clerk to reduce the 2024 tax levy should it be capped under the Property Tax Extension Limitation Law



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
BOARD ROOM, SUITE 2248
REGULAR BOARD MEETING AGENDA
THURSDAY, DECEMBER 12, 2024
7:00 PM

I. CALL TO ORDER/ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. PUBLIC PARTICIPATION

IV. PRESENTATIONS/REPORTS

There are none.

V. APPROVAL OF MINUTES OF PREVIOUS MEETINGS

- A. Finance Committee held November 14, 2024
- B. Regular Board Meeting held November 14, 2024
- C. Closed Session Meeting held November 14, 2024

VI. NEW BUSINESS

- A. Monthly Financial Report (P. Rush)
- B. Approval of the payment of bills for November 2024 (P. Rush)
- C. Approval to accept the Comprehensive Annual Financial Audit Report, Internal Controls over Financial Reporting and Professional Standards (SAS 114) as presented by Crowe, LLP, for the fiscal year ended June 30, 2024, as presented (S. Harris)
- D. Approval to accept the OMB Circular A-133 Audit Report for the fiscal year ended June 30, 2024, as presented (S. Harris)
- E. Approval to appoint the firm Crowe, LLP to conduct an audit of the college financial statements and the Single Audit of Federal Funds for the fiscal year ending June 30, 2025 (S. Harris)
- F. Approval to adopt the resolution concerning the proposed 2024 tax levy of Community College District No. 510, South Suburban College of Cook County and Certificate of tax levy, as attached (A. DeFilippo)
- G. Approval to adopt the resolution directing the Cook County Clerk to reduce the 2024 tax levy should it be capped under the Property Tax Extension Limitation Law (A. DeFilippo)
- H. Approval to adopt the proposed academic calendars for Fall 2026, Spring 2027, and Summer 2027 semesters (T. Williams)
- I. Approval of the Board of Trustees Meeting dates for calendar year 2025 (P. Rush)

VII. PERSONNEL RECOMMENDATIONS

- A. Approval of the South Suburban College Faculty Association Contract, effective 2024-2028
- B. Retirements/Resignations/Terminations
- C.. Appointments

VIII. CLOSED SESSION

The Board to consider meeting in Closed Session for the discussion of the hiring, discipline, performance, and compensation of certain personnel, dismissal of specific volunteers, dismissal of specific independent contractors, matters of collective bargaining, acquisition of real property, and matters of pending, probable, or imminent litigation.

IX. MISCELLANEOUS

X. ADJOURNMENT

BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE

16333 S. KILBOURN AVENUE, OAK FOREST, ILLINOIS

JOHN A. DALY CONFERENCE ROOM

MINUTES OF THE FINANCE COMMITTEE

THURSDAY, NOVEMBER 14, 2024

Trustee Anthony DeFilippo called the meeting of the Finance Committee to order at 7:09 p.m.

Committee members present: Trustees Kevin L. Daly, Anthony DeFilippo, and Janet Rogers.

Committee members absent: None.

Other Board members in attendance: Vice Chairperson Vivian Payne and Trustee Sherelene A. Harris.

Other Board members absent: Chairman Terry Wells, Trustee Anthony Williams and Student Trustee Lizbeth Atenco.

Also present: College President Lynette D. Stokes; Tasha Williams, Vice President of Academic Services; Devon Powell, Vice President of Student and Enrollment Services; Patrick Rush, Vice President of Administration and Secretary to the Board; and College Attorney Christopher L. Petrarca.

Agenda:

I. Recommendation to approve the estimated amount of taxes to be levied for 2024 as required by law

Trustee DeFilippo recommended the Board approve the estimated amount of taxes to be levied for 2024, as required by law, at the regular Board of Trustees meeting.

The meeting adjourned at 7:12 p.m.

BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
16333 S. KILBOURN AVENUE, OAK FOREST, ILLINOIS
JOHN A. DALY CONFERENCE ROOM
REGULAR BOARD MEETING MINUTES
THURSDAY, NOVEMBER 14, 2024

I. CALL TO ORDER & ROLL CALL:

At 7:13 p.m., Vice Chairperson Vivian Payne called the Regular Meeting of the Board of Trustees of South Suburban College, Illinois Community College District No. 510 to order. The meeting was held in the John A. Daly Conference Room at the Oak Forest Center.

Present: Vice Chairperson Vivian Payne, Secretary Janet Rogers and Trustees Kevin L. Daly, Anthony DeFilippo and Sherelene A. Harris.

Absent: Chairman Terry Wells, Trustee Anthony Williams and Student Trustee Lizbeth Atenco.

Also present: Lynette D. Stokes, President; Tasha Williams, Vice President of Academic Services; Devon Powell, Vice President of Student and Enrollment Services; Patrick Rush, Vice President of Administration and Secretary to the Board of Trustees and College Attorney Christopher L. Petrarca.

II. PLEDGE OF ALLEGIANCE

Vice Chairperson Vivian Payne led the Pledge of Allegiance.

III. PUBLIC PARTICIPATION:

1. Jamie Welling addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
2. Carla Rodriguez addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
3. Aidan O'Leary addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
4. Adam Witt addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
5. Landis Redmond addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
6. A student in the Paralegal Program (signature illegible) addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
7. Ashley Corder addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
9. Dr. Eric Myers addressed the Board of Trustees regarding the South Suburban College Faculty Association Contract.
10. Trustee Anthony DeFilippo addressed the Board of Trustees and engaged in discussion with the audience regarding the South Suburban College Faculty Association Contract.

IV. REPORTS/PRESENTATIONS

Rebecca Garcia delivered a report on the Highway Construction Careers Training Program (HCCTP) to the Board of Trustees.

V. PREVIOUS MEETING MINUTES

A. Regular Board of Trustees meeting held October 17, 2024

Trustee Daly moved and Trustee Rogers seconded to approve the minutes of the Regular Board of Trustees meeting held October 17, 2024. On roll call, Trustees Kevin L. Daly, Sherelene A. Harris and Janet Rogers voted aye. Vice Chairperson Vivian Payne and Trustee Anthony DeFilippo passed. Nays: None. Motion carried.

B. Closed Session meeting held October 17, 2024

Trustee Harris moved and Trustee Rogers seconded to approve the minutes of the Closed Session meeting held October 17, 2024. On roll call, Trustees Kevin L. Daly, Sherelene A. Harris and Janet Rogers voted aye. Vice Chairperson Vivian Payne and Trustee Anthony DeFilippo passed. Nays: None. Motion carried.

VI. NEW BUSINESS

A. Monthly Financial Report

Trustee Rogers moved and Trustee DeFilippo seconded to accept the Monthly Financial Report as presented by Treasurer Tyhani Hill. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

B. Bills Payable for October, 2024

Trustee DeFilippo moved and Trustee Rogers seconded to approve the bills payable for October, 2024 in the amount of \$3,880,220.16. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

C. Approval of the estimated amount of taxes to be levied for 2024 as required by law

Trustee DeFilippo moved and Trustee Daly seconded to approve the estimated amount of taxes to be levied for 2024 as required by law. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

VII. PERSONNEL RECOMMENDATIONS

A. Retirements/Resignations/Terminations

1. Trustee Rogers moved and Trustee DeFilippo seconded to approve the retirement of Deborah Haynes-Shegog as a full-time, grant-funded Program Assistant in the Highway Construction Careers Training Program (HCCTP) effective January 31, 2025, and grant permission to advertise to fill the vacated grant-funded position. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

2. Trustee DeFilippo moved and Trustee Rogers seconded to approve the resignation of Tenial Whitted as a full-time Director of Registration and Records in the Student and Enrollment Services Department, effective November 27, 2024, and grant permission to advertise to fill the vacated position. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

3. Trustee Harris moved and Trustee Rogers seconded to approve the resignation of Tyhani Hill as the full-time Treasurer/Controller in the Administrative Services Department, effective November 27, 2024, and grant permission to advertise to fill the vacated position. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

B. Appointments

1. Trustee DeFilippo moved and Trustee Daly seconded to approve the appointment of Anthony Kyte as a full-time, grant-funded Adult Literacy Grant Coach in the Adult Education Department, effective November 18, 2024. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

C. Grant Permission to Advertise

Trustee DeFilippo moved and Trustee Daly seconded to grant permission to advertise to fill the full-time position of Admissions Assistant in the Enrollment Services Department. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

VIII. CLOSED SESSION

At 8:49 p.m., on a motion made by Trustee Rogers and seconded by Trustee DeFilippo, the Board of Trustees entered into closed session for the discussion of hiring, discipline, performance, and compensation of certain personnel, dismissal of specific volunteers, dismissal of specific independent contractors, matters of collective bargaining, acquisition of real property, and matters of pending, probable, or imminent litigation. On roll call, Trustees Kevin L. Daly, Anthony DeFilippo, Sherelene A. Harris, Janet Rogers and Vice Chairperson Vivian Payne voted aye. Nays: None. Motion carried.

IX. MISCELLANEOUS

There was none.

X. ADJOURNMENT

The Board of Trustees reconvened open session and immediately adjourned the Regular Meeting of the Board of Trustees at 10:26 p.m.

Vice Chairperson of the Board

Secretary of the Board



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VIA

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the Financial Report as presented.

ESTIMATED COST OR BENEFIT

JUSTIFICATION OF ACTION

Please refer to the attached Investment Report and Financial Summary enclosed in your Board booklet for the period ending October 31, 2024. This action aligns with Strategic Direction 3.1; Foster fiscal stability and sustainability.

MOTION

Move that the Board of Trustees approve the Financial Report as presented.

Approvals:

- * Are funds available in the budget? NA
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Patricia Buel 12/2/24
 Appropriate Vice President Date
Spencer Stokes 12/3/24
 President Date

SOUTH SUBURBAN COLLEGE
 South Holland, Illinois

To: Board of Trustees
 From: Vice President Pat Rush
 Date: November 27, 2024
 Subject: Financial Report For The Period Ending October 31, 2024

Following is a Financial Summary Sheet and a set of Investment Reports for the above mentioned period. The first page is a Consolidated Statement of Revenues, Expenditures and Fund Balances for all funds. In the Operating Funds, a combination of the Educational and the Operations and Maintenance Funds, the following occurred:

<u>Monthly Revenue</u>	<u>Year to Date Revenue</u>
\$1,830,337.29	\$10,706,874.93
<u>Monthly Expenditures</u>	<u>Year to Date Expenditures</u>
\$2,077,656.12	\$10,738,811.95

Activity for the month and year to date totals in all funds are as follows:

<u>Monthly Revenue</u>	<u>Year to Date Revenue</u>
\$3,418,854.29	\$17,503,083.45
<u>Monthly Expenditures</u>	<u>Year to Date Expenditures</u>
\$2,890,552.61	\$16,922,289.75
<u>Net Monthly Position</u>	<u>Year to Date Net Position</u>
\$528,301.68	\$580,793.70

On page eight of the Investment Report you will see our investments for the period:

<u>Total Investments</u>	<u>Average Rate of Return</u>	<u>Basis Point Change from Last Month</u>
\$17,337,161.92	3.84%	(3)

SOUTH SUBURBAN COLLEGE
South Holland, Illinois

	Revenue Educational	Revenue O&M	Monthly Total
July	\$2,549,779.69	\$129,531.63	\$2,679,311.32
August	\$3,238,020.04	\$79,730.61	\$3,317,750.65
September	\$2,367,699.13	\$511,776.54	\$2,879,475.67
October	\$1,477,239.53	\$353,097.76	\$1,830,337.29
November			\$0.00
December			\$0.00
January			\$0.00
February			\$0.00
March			\$0.00
April			\$0.00
May			\$0.00
June			\$0.00
YTD	\$9,632,738.39	\$1,074,136.54	\$10,706,874.93

	Expenditures Educational	Expenditures O&M	Monthly Total
July	\$1,922,473.93	\$353,426.86	\$2,275,900.79
August	\$3,492,544.05	\$355,448.95	\$3,847,993.00
September	\$2,189,058.97	\$348,203.07	\$2,537,262.04
October	\$1,749,373.15	\$328,282.97	\$2,077,656.12
November			\$0.00
December			\$0.00
January			\$0.00
February			\$0.00
March			\$0.00
April			\$0.00
May			\$0.00
June			\$0.00
YTD	\$9,353,450.10	\$1,385,361.85	\$10,738,811.95

SOUTH SUBURBAN COLLEGE
South Holland, Illinois

	Revenues All Funds	Expenditures All Funds	Monthly Total
July	\$3,130,326.40	\$2,914,309.40	\$216,017.00
August	\$5,946,801.41	\$6,349,833.75	(\$403,032.34)
September	\$5,007,101.35	\$4,767,593.99	\$239,507.36
October	\$3,418,854.29	\$2,890,552.61	\$528,301.68
November			\$0.00
December			\$0.00
January			\$0.00
February			\$0.00
March			\$0.00
April			\$0.00
May			\$0.00
June			\$0.00
YTD	\$17,503,083.45	\$16,922,289.75	\$580,793.70

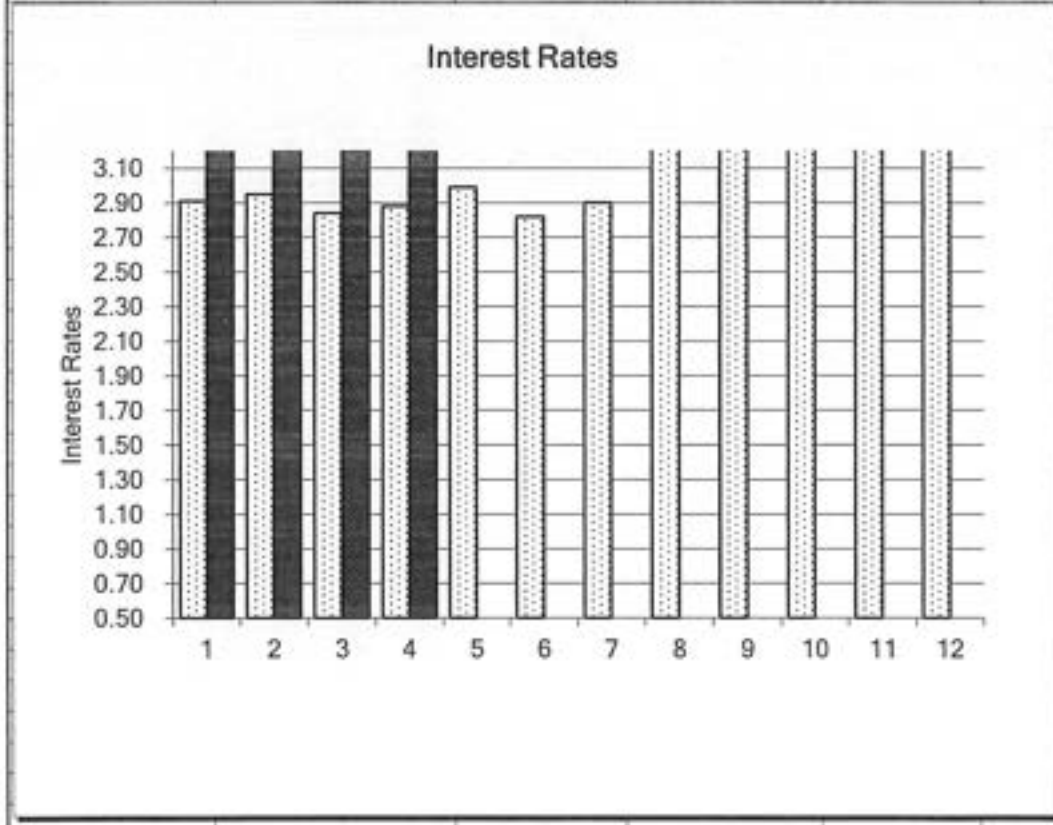
	Investment Total	Average Rate of Return	Basis Point Change from Last Month
July	\$17,431,730.87	3.72%	(12)
August	\$22,214,869.69	3.77%	5
September	\$19,828,080.07	3.87%	10
October	\$17,337,161.92	3.84%	(3)
November			
December			
January			
February			
March			
April			
May			
June			

SOUTH SUBURBAN COLLEGE

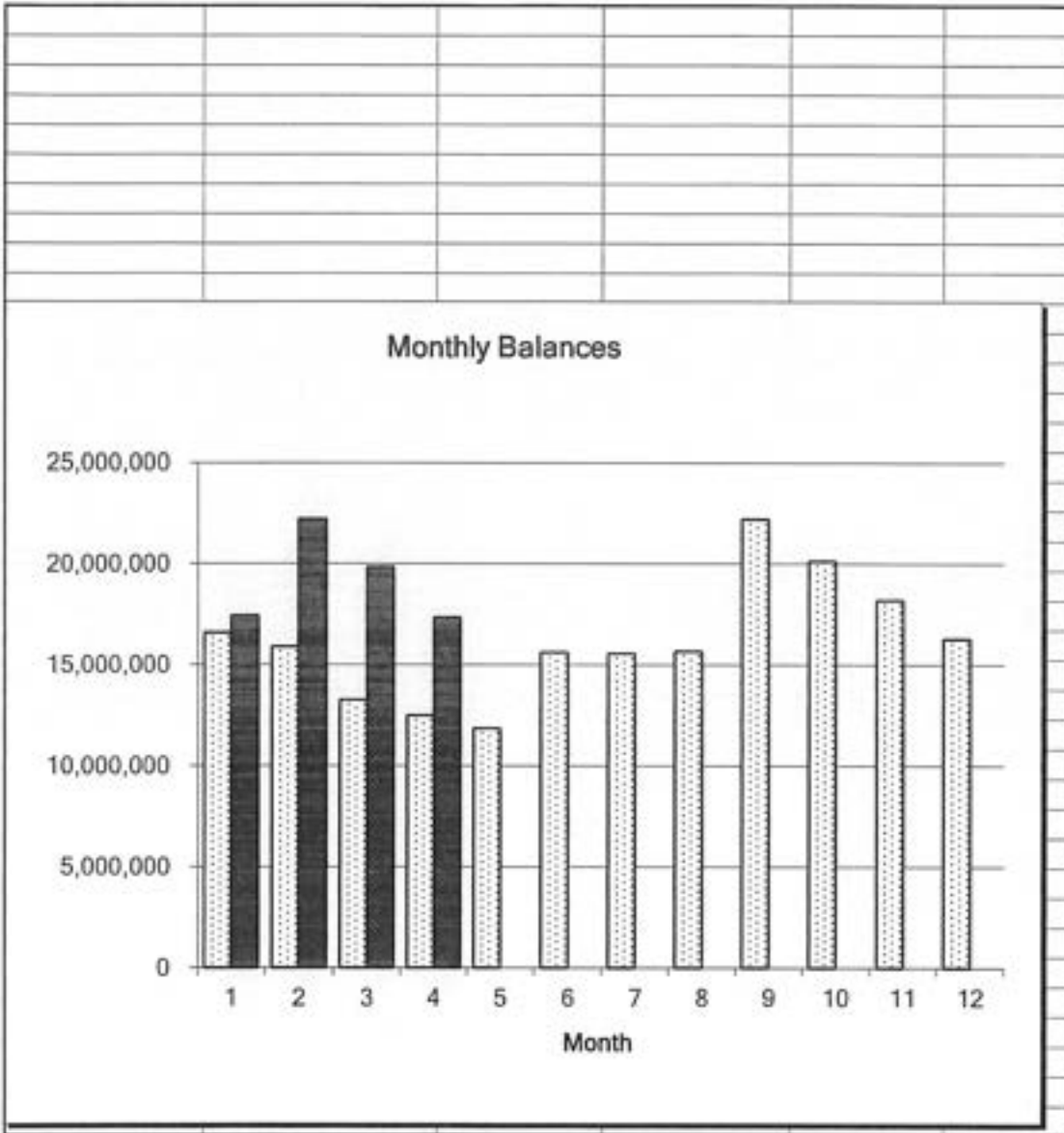
Description	Date	Fund 1 Educational	Fund 2 Opr. & Maint.	Fund 3 O&M Rst(300)	Fund 3 PH&S(379)
53 Investment account		0.00	0.00	0.00	0.00
PMA/I S D L A F + = ISOMAX		0.00	0.00	0.00	0.00
Illinois Funds		39,438.82	0.00	0.00	0.00
53 Contributory Trust		0.00	0.00	0.00	0.00
PFM Asset Management		2,458,727.77	0.00	0.00	0.00
IIIT Money Market/UMB		(0.00)	0.00	0.00	0.00
53 Financial Money Market		13,123,937.22	0.00	4,198,819.25	0.00
Totals	10/1/2024	15,622,103.81	0.00	4,198,819.25	0.00
Transactions:					
Illinois Fund MM deposit from Comptroller	10/01/2024	24,990.00			
Illinois Fund MM deposit from Comptroller	10/04/2024	147,142.23			
Illinois Fund MM deposit from Comptroller	10/10/2024	1,920.00			
Illinois Fund MM deposit from Comptroller	10/17/2024	259,053.27			
Illinois Fund MM deposit from Comptroller	10/24/2024	4,166.67			
Illinois Fund MM deposit from Comptroller	10/25/2024	71,044.75			
Illinois Fund MM deposit from Comptroller	10/31/2024	46,455.75			
Illinois Fund MM deposit from Comptroller	10/31/2024	(500,000.00)			
Interest on Illinois Funds MM	10/31/2024	1,439.68			
5/3 transfer from Investments to Cash	10/31/2024	(5,100,000.00)			
5/3 transfer from Cash to Investment	10/31/2024	2,499,924.50			
Interest on 53 MM	10/31/2024	42,729.34			
PFM Interest	10/31/2024	10,215.66			
Ending Balance:		13,131,185.66	0.00	4,198,819.25	0.00
53 Investment account		0.00	0.00	0.00	0.00
PMA/I S D L A F + = ISOMAX		0.00	0.00	0.00	0.00
Illinois Funds		95,651.17	0.00	0.00	0.00
53 Contributory Trust		0.00	0.00	0.00	0.00
PFM Asset Management		2,468,943.43	0.00	0.00	0.00
IIIT Money Market/UMB		(0.00)	0.00	0.00	0.00
53 Financial Money Market		13,966,591.06	0.00	798,819.25	0.00
Totals	10/31/2024	16,531,185.66	0.00	798,819.25	0.00

South Suburban College

Investment Summary				
F Y 2023 - 2024			F Y 2024 - 2025	
Month	Month End Balance	Percent Return	Month End Balance	Percent Return
July	16,593,643	2.91	17,431,731	3.72
August	15,893,722	2.95	22,214,870	3.77
September	13,262,893	2.84	19,828,080	3.87
October	12,504,572	2.88	17,337,162	3.84
November	11,856,861	2.99		
December	15,616,406	2.82		
January	15,546,623	2.90		
February	15,663,399	3.84		
March	22,218,501	3.86		
April	20,125,775	3.71		
May	18,205,599	3.76		
June	16,286,762	3.84		



South Suburban College





SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VI.B

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

<input type="checkbox"/> Policy	<input checked="" type="checkbox"/>	Operating	<input checked="" type="checkbox"/>	Grant Funded
<input type="checkbox"/> Finance	<input checked="" type="checkbox"/>	College Capital	<input checked="" type="checkbox"/>	Student Life
<input type="checkbox"/> Architectural	<input checked="" type="checkbox"/>	Protection, Health and Safety	<input checked="" type="checkbox"/>	Special Levies
<input type="checkbox"/> Other				

PROPOSAL SUMMARY

[Empty box for proposal summary]

ESTIMATED COST OR BENEFIT

[Empty box for estimated cost or benefit]

JUSTIFICATION OF ACTION

This action aligns with Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Hereby authorize the Treasurer to pay the following list of bill:

Education Fund	\$3,077,236.73
Operations & Maintenance Fund	\$464,705.26
Operation and Maintenance Fund Restricted	\$18,750.00
Auxiliary Enterprise Fund	\$79,810.84
Restricted Funds	\$445,925.17
Special Levies Fund	\$284,963.14
Flex Plan Fund	<u>\$2,995.28</u>
Total	\$4,374,386.42

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Batool Buel

Appropriate Vice President

12/5/24
Date

[Signature]
President

12/5/24
Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY24-VLC

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

The Annual Comprehensive Financial Audit Report and Professional Standards (SAS 114) for the year ended June 30, 2024 has been completed by Crowe, LLP and is included in the audit packet. Move that the Board of Trustees approve the Comprehensive Annual Financial Audit Report and Professional Standards (SAS 114) as presented by Crowe, LLP, for the year ended June 30, 2024, as presented.

ESTIMATED COST OR BENEFIT

[Empty box for estimated cost or benefit]

JUSTIFICATION OF ACTION

This Illinois Community College Board requires an audit to be completed by independent certified public accountants at the end of each fiscal year. This action aligns with Strategic Direction 3.1; Foster fiscal stability and sustainability.

MOTION

Move that the Board of Trustees approve the Comprehensive Annual Financial Audit Report and Professional Standards (SAS 114) as presented by Crowe, LLP, for the year ended June 30, 2024, as presented.

Approvals:

- * Are funds available in the budget? NA
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Patricia Bueh
 Appropriate Vice President

[Signature]
 President

12/02/24
 Date

12/6/24
 Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VLD

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

The OMB Circular A-133 Audit Report for the year ended June 30, 2024 has been completed by Crowe, LLP. Move that the Board of Trustees approve the OMB circular A-133 Audit Report for the year ended June 30, 2024, as presented.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

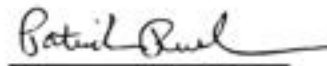
This action aligns with Strategic Direction 3.1; Foster fiscal stability and sustainability.

MOTION

Move that the Board of Trustees approve the OMB circular A-133 Audit Report for the year ended June 30, 2024, as presented.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No



Appropriate Vice President

12/5/24/24

Date



President

12/5/24/24

Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25.V.I.E

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

We are recommending the appointment of the firm of Crowe, LLP to conduct an audit of our financial statements for the fiscal year ending June 30, 2025. A copy of the engagement letter is attached.

ESTIMATED COST OR BENEFIT

The proposed amount is \$118,500.00.

JUSTIFICATION OF ACTION

The Illinois Community College Board requires an audit to be completed by independent certified public accountants at the end of each fiscal year. This action supports Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the appointment of the firm Crowe, LLP to conduct an audit of our financial statements for the fiscal year ending June 30, 2025.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Batool Buel

Appropriate Vice President

12/06/24
Date

[Signature]
President

12/06/24
Date



Crowe LLP
Independent Member Crowe Global

One Mid America Plaza, Suite 600
Oakbrook Terrace, IL 60181
Tel +1 630 574 7878
Fax +1 630 574 1608
www.crowe.com

December 4, 2024

Patrick Rush
South Suburban Community College
15800 State Street
South Holland, Illinois 60473

Dear Mr. Rush:

This letter confirms the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to South Suburban Community College ("you", "your" or "Client"). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the Client for the year ending June 30, 2025.

We will audit and report on the financial statements of the business-type activities which collectively comprise the basic financial statements of the Client for the period indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Schedule of Expenditures of Federal Awards

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- SURS Schedule of the Client's Proportionate Share of the Net Pension Liability
- SURS Schedule of College Contributions
- SURS Notes to Required Supplementary Information
- CCHISF Schedule of the Client's Proportionate Share of Net OPEB Liability
- CCHISF Schedule of College Contributions
- CCHISF Notes to Required Supplementary Information

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Introductory Section of the Comprehensive Annual Financial Report
- Statistical Section of the Comprehensive Annual Financial Report

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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). Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with laws and regulations and on its internal controls as required for a Single 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 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. Noncompliance with the compliance requirements 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 entity's compliance with the requirements of the federal programs as a whole. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks that the financial statements could be misstated by an amount that we believe would influence the judgment made by a reasonable user of these financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. As required by the standards, we will maintain professional skepticism throughout the audit.

In making our risk assessments, we 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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

As part of our audit, we will conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Client's ability to continue as a going concern for a reasonable period of time.

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to those charged with governance of the Client. Circumstances may arise in

which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph or a separate section in the auditor's report, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- **Independent Auditor's 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*** — 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
- **Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance** — 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.
- **Uniform Financial Statements as required by the Illinois Community College Board ("ICCB"), which will be subjected to the auditing procedures applied in our audit of the basic financial statements.**
- **The Certificate of Chargeback Reimbursement, which will not be subjected to the auditing procedures applied in our audit of the financial statements.**
- **Report on compliance with ICCB requirements for the following grants in accordance with the ICCB's Fiscal Management Manual: State Adult Education and Family Literacy Grants (State Basic, Public Assistance, and Performance), and Career and Technical Education – Program Improvement Grants.**
- **Report on the Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed in accordance with the ICCB's Fiscal Management Manual.**
- **Illinois Grant Accountability and Transparency Act – Consolidated Year End Financial Report ("CYEFR")**

We will also perform tests of controls including testing underlying transactions, as required by the Uniform Guidance, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with the Uniform Guidance. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any non-reportable conditions or other matters involving internal control, if any, as required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the United States Office of Management and Budget (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter along with the related letter of comment and response thereto.

The Client's Responsibilities

The Client's 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. Management is also responsible 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 error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Management has the responsibility to make Crowe aware of significant contractor relationships in which the contractor is responsible for program compliance. Client's management is responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings, to establish and maintain a process for tracking the status of findings and recommendations, and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the

financial statements and to devise policies to ensure that the Client complies with applicable laws and regulations.

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 Client's ability to continue as a going concern for one year from the date the Financial Statements are available to be issued.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

Management is responsible for report distribution responsibilities, including determining which officials or organizations will receive the report and making the report available to the public as applicable when the audit organization is responsible for report distribution.

OTHER SERVICES

Financial Statement Preparation

The Client will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the Client to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Data Collection Form input services

We will provide assistance in completing sections of the Data Collection Form (DCF) relative to its federal award programs pursuant to the requirements of Section §200.512 of the Uniform Guidance that are promulgated to be completed by the Client. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Federal Audit Clearinghouse, the completeness and accuracy of this information remains the responsibility of your management.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

Consolidated Year End Financial Report input service

We will provide assistance in completing sections of the Consolidated Year End Financial Report (CYEFR) pursuant to the requirements of Title 44 Section 7000.90 of the Illinois Administrative Code that are promulgated to be completed by the College. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Grant Accountability and Act website, the completeness and accuracy of this information remains the responsibility of your management.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

BOND OFFERINGS

With respect to any official statements issued by the Client with which Crowe is not involved, the official statement should indicate that the auditor is not involved with the contents of such official statement. The disclosure should read as:

"Crowe, our independent auditor, has not been engaged to perform and has not performed, since the

date of its report included herein, any procedures on the financial statements addressed in that report. Crowe also has not performed any procedures relating to this official statement."

In delivering services to Client, Crowe may use subsidiaries owned and controlled by Crowe within and outside the United States. Crowe subsidiaries are subject to the same information security policies and requirements as Crowe LLP and will meet the requirements set forth in the confidentiality and data protection provisions of this Agreement.

FEES

Our fees are outlined below.

Description of Services	Fee Amount
Audit of South Suburban Community College financial statements for the year ending June 30, 2025	\$118,500

We will invoice you as our services are rendered.

To offset various overhead expenses associated with providing professional services that are not directly invoiced, a business services fee will be billed at 5% of total invoiced fees and expenses prior to tax. The business services fee reflects our estimate of costs including but not limited to technology, data security, administrative support, processing support, and other related support on this engagement.

Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. No provision of this Agreement will be deemed waived, unless such waiver will be in writing and signed by the party against which the waiver is sought to be enforced. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement, including any dispute arising out of or related to this Agreement and the parties' relationship generally, will be governed and construed in accordance with the laws of the State of Illinois applicable to agreements

made and wholly performed in that state, without giving effect to its conflict of laws rules to the extent those rules would require applying another jurisdiction's laws.

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this Agreement and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page Follows)

DRAFT

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Agreement effective the date first written above.

South Suburban College

Crowe LLP

Signature

Signature

Printed Name

Dan Curran

Printed Name

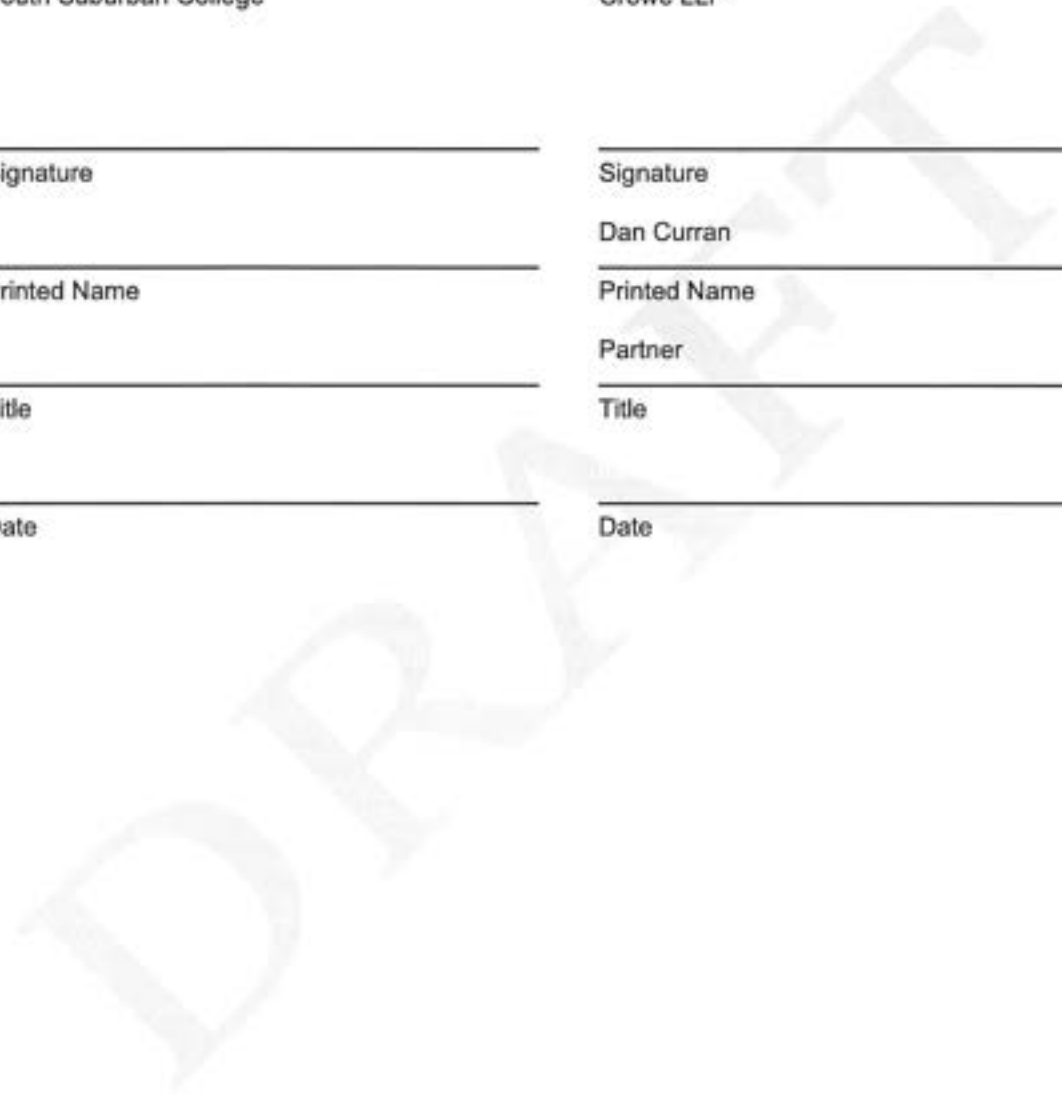
Title

Partner

Title

Date

Date



Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, "Cloud Storage"), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes information on behalf of Client and pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other related professional services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). Client warrants (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Crowe and Client will each allow opportunistic TLS encryption to provide for secure email communication, and each party will notify the other in writing if it deactivates opportunistic TLS encryption. If Client fails to allow opportunistic TLS encryption, Client agrees that each party may use unencrypted electronic media to correspond or transmit information, and Client further agrees that such use of unencrypted media will not in itself constitute a breach of any confidentiality or other obligation relating to this Agreement. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in responding to or addressing any request from a consumer or data subject, a data privacy authority with jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data processed by Crowe. Client will promptly reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe's then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe shall promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client's Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph into an agreement with the provider.

GENERAL DATA PROTECTION REGULATION COMPLIANCE – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that

determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

INTELLECTUAL PROPERTY – Any deliverables, works, inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement ("Work Product"), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Upon full payment by Client, Crowe grants to Client a license to use for its business purposes any deliverables, including any other Work Product incorporated in such deliverables. Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement as well as any enhancements to any of the above ("Materials"). The foregoing ownership will be without any duty of accounting.

CLIENT DATA USAGE – Client shall retain full ownership of all data provided to Crowe by or on behalf of Client in connection with this Agreement, and Crowe will maintain the confidentiality and protection of Client data as set forth in this Agreement. Client agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe for the purpose of (a) performing the Services and its obligations under this Agreement; (b) as otherwise agreed upon in writing; (c) to further improve or develop our products and services; or (d) as necessary to comply with applicable law or professional standards.

DATA AGGREGATION & BENCHMARKING – Client agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

USE OF THIRD PARTIES IN CROWE OPERATIONS – Crowe uses third-party providers and third-party solutions in the ordinary course of Crowe business operations. Third-party providers and solutions used in the ordinary course of Crowe business operations include without limitation email providers, cybersecurity providers, data hosting centers, operating systems, tools with machine learning or artificial intelligence components (including generative artificial intelligence products or services), and other third-party products and solutions used to perform the Services or generate Work Product, or components thereof. Crowe also uses its subsidiaries (owned and controlled by Crowe) within and outside the United States for various administrative and support roles. Crowe subsidiaries and any third-party providers used

in the ordinary course of Crowe business operations will meet the confidentiality and data protection requirements in this Agreement. The limitations in this Agreement on Client's remedies will also apply to any such third-party providers and Crowe subsidiaries.

USE OF SUBCONTRACTORS FOR SERVICE DELIVERY – Crowe may engage third-party subcontractors in delivering Services to Client. Third-party subcontractors are not owned or controlled by Crowe (including without limitation Crowe Global member firms). If Crowe engages such a subcontractor to deliver Services to Client, Crowe will execute an agreement for the protection of Client's confidential information consistent with the provisions of this Agreement. Crowe will be solely responsible for the provision of Services (including those provided by subcontractors) and for the protection of Client's confidential information. The limitations in this Agreement on Client's remedies will also apply to any subcontractors.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this Agreement or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) one (1) year after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to

causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement (“Key Personnel”). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party’s written consent unless the hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel’s compensation for the prior twelve-month period with the other party.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

CROWE GLOBAL NETWORK – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. “Crowe” is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.



Report on the Firm's System of Quality Control

To the Partners of Crowe LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the *Single Audit Act*; audits of employee benefit plans; audits performed under *Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA)*; and examinations of service organizations (SOC 1st and SOC 2nd engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Crowe LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Crowe LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
September 29, 2022



National Peer
Review Committee

October 20, 2022

Mark Baer
Crowe LLP
225 W Wacker DR Ste 2600
Chicago, IL 60606-1228

Dear Mark Baer:

It is my pleasure to notify you that on October 13, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Wagner". The signature is fluid and cursive, written over a light gray horizontal line.

Michael Wagner
Chair, National PRC

+1.919.402.4502

cc: Jeffrey Sabetta, Jennifer Allen

Firm Number: 900010014904

Review Number: 592839



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VI.F

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees adopt the resolution concerning the proposed 2024 tax levy of Community College District No. 510, South Suburban College of Cook County and certificate of tax levy as attached.

ESTIMATED COST OR BENEFIT

To approve the total levy for tax year 2024 in the amount of \$24,725,210. This is an increase of \$1,152,828, or 4.89%, when compared to the 2024 actual tax extensions.

JUSTIFICATION OF ACTION

Annually, the Board of Trustees needs to establish how much money must be raised from local taxes for all funds as authorized by State Statutes. This action aligns with Strategic Direction 3.0; South Suburban College will ensure the financial, physical, and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees adopt the resolution concerning the proposed 2024 tax levy of Community College District No. 510, South Suburban College of Cook County and certificate of tax levy as attached.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Patricia Paul

Appropriate Vice President

12/05/23
Date

[Signature]
President

12/05/23
Date

**A RESOLUTION ADOPTING THE 2024 TAX LEVY
FOR COMMUNITY COLLEGE DISTRICT #510
COUNTY OF COOK, STATE OF ILLINOIS**

WHEREAS, The Board of Trustees of Community College District #510, County of Cook and State of Illinois (hereinafter referred to as the "District") estimates that its 2024 Tax Levy shall be less than 105% of the amount extended or estimated to be extended upon the levy of the preceding year; and

WHEREAS, the Board of Trustees of Community College District #510, ascertained that the 2024 taxes be levied as follows: Educational Fund \$15,460,189, Operations and Maintenance Fund \$3,169,649, Audit Fund \$144,217, Liability, Protection and Settlement Fund \$2,114,561, Social Security/ Medicare Insurance Fund Purposes \$420,985 for the year 2024 to be collected in the year 2025 and that the levy for the year 2024 be allocated 50% for fiscal year 2025 and 50% for fiscal year 2026; and

WHEREAS, the Board of Trustees of Community College District #510, agree it is in the best interest of the College to pass such Tax Levy, and a copy of that Levy is provided in Schedule A, attached to this Resolution; and

WHEREAS, it is the intent of District #510 to levy taxes as provided pursuant to Chapter 110, Illinois Compiled Statutes, 805/3-20.5 of the Illinois Public Community College Act; and

WHEREAS, it is the intent of District #510 to levy an additional tax as provided for in Chapter 110, Illinois Compiled Statutes, 805/3-14.3 of the Illinois Public Community College Act or in Chapter 110, Illinois Compiled Statutes, 805/3-1 of the Illinois Public Community College Act; and

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Community College District #510, County of Cook and State of Illinois, as follows:

SECTION 1: That there is hereby levied on the equalized assessed valuation of the taxable property of this District for the year 2024, the following sums:

Educational Fund	\$15,460,189
Operations and Maintenance Fund	3,169,649
Audit Fund	155,956
Liability, Protection and Settlement	2,114,561
Social/Medicare Insurance	420,985

SECTION 2: The Secretary of the Board shall file a certified copy of this resolution with the Cook County Clerk on or before December 23, 2024.

SECTION 3: This Resolution shall be effective from and after its passage and approval as provided by law.

made the motion to adopt

Seconded

Adopted this 12th day of December 2024, at South Holland Illinois.

YES:

NAYS:

ABSENT:

CHAIRMAN

ATTEST:

SECRETARY

Tax Levy Resolution

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, Terry Wells, Chairman, hereby certify that I was the presiding officer of the Board of Trustees of Community College District No. 510, County of Cook and State of Illinois, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code - Truth in Taxation Law, 35 ILCS 200/18-60 through 18-80.

This certificate applies to the 2024 levy.

Dated this 12th day of December, 2024.

Terry Wells, Chairman
Board of Trustees
Community College District No. 510
County of Cook and State of Illinois

CERTIFICATE OF TAX LEVY

Community College District No. 510 County(ies) Cook

Community College District Name: South Suburban College and State of Illinois

We hereby certify that we require:

- the sum of \$ 15,460,189 to be levied as a tax for educational purposes(110 ILCS 805/3-1), and
- the sum of \$ 3,169,649 to be levied as a tax for operations and maintenance purposes (110 ILCS 805/3-1), and
- the sum of \$ 0 to be levied as an additional tax for educational and operations and maintenance purposes (110 ILCS 805/3-14.3), and
- the sum of \$ 2,114,561 to be levied as a special tax for purposes of the Local Governmental and Governmental Employees Tort Immunity Act (745 ICLS 10/9-107), and
- the sum of \$ 420,985 to be levied as a special tax for Social Security and Medicare insurance purposes (40 ILCS 5/21-110 and 5/21-110.1), and
- the sum of \$ 155,956 to be levied as a special tax for financial audit purposes (50 ILCS 310/9), and
- the sum of \$ 0 to be levied as a special tax for protection, health, and safety purposes (110 ILCS 805/3-20.3.01), and
- the sum of \$ 0 to be levied as a special tax for (specify) _____ purposes, on the taxable property of our community college district for the year 20__.

Signed this 12 day of December, 2024

Chairman of the Board of Said Community College District

Secretary of the Board of Said Community College District

When any community college district is authorized to issue bonds, the community college board shall file in the office of the county clerk in which any part of the community college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. Therefore, to avoid a possible duplication of tax levies, the community college board should not include in its annual tax levy a levy for bonds and interest.

Number of bond issues of said community college district which have not been paid in full Three.

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the community college district is located on or before the last Tuesday in December.

(DETACH AND RETURN TO COMMUNITY COLLEGE DISTRICT)

This is to certify that the Certificate of Tax Levy for Community College District No. _____ County(ies) of _____ and State of Illinois on the equalized assessed value of all taxable property of said community college district for the year 20__ was filed in the office of the County Clerk of this county on _____, 20__.

In addition to an extension of taxes authorized by levies made by the board of said community college district an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as approved in the original resolution(s), for said purpose for the year 20__ is \$ _____.

Date

County Clerk and County

Levy Worksheet For
Tax Year 2024

Fund	2023 Levy	2023 Rate	2024 Levy	2024 Rate	Maximum Rate
Educational	14,435,284	0.4304	15,460,189	0.4755	0.75
O&M	3,169,649	0.1000	3,169,649	0.0975	0.1
PH&S	0	0.0000	0	0.0000	0.1
Audit	\$148,544	0.0044	155,956	0.0048	0.005
Liability Insurance	2,014,059	0.0591	2,114,561	0.0650	N/A
SS/Medicare	\$400,976	0.0118	420,985	0.0129	N/A
Worker's Comp	0	0.0000	0	0.0000	N/A
Unemployment	0	0.0000	0	0.0000	N/A
Total Operations & Special Purposes:	\$20,168,512	0.6057	21,321,340	0.6558	
Increase/Decrease				\$1,152,828	
% Increase/Decrease				5.72%	
Bond & Interest	\$3,403,870	0.0897	\$3,403,870	0.1047	N/A
Less: Abatement					
Plus: Uncollectables					
Total Bond & Interest	\$3,403,870	0.0897	\$3,403,870	0.1047	
Increase/Decrease					
% Increase/Decrease					
Adjusted Total	\$23,572,382	0.6954	\$24,725,210	0.7605	
Increase/Decrease				\$1,152,828	
% Increase/Decrease				4.89%	
Equalized Assessed Valuation					
2019 EAV	\$ 3,120,446,454				
2020 EAV	\$ 3,095,365,522				
2021 EAV	\$ 3,607,078,056				
2022 EAV	\$ 3,251,261,097				
2023 EAV	\$ 3,151,966,976				
2024 EAV	\$ 4,424,706,748				



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VI.G

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

To adopt the attached resolution authorizing the County Clerk to reduce the levy amount in the education fund, if our total levy exceeds the tax cap limitations set forth by the Property Tax Extension Limitation Law.

ESTIMATED COST OR BENEFIT

JUSTIFICATION OF ACTION

It is recommended that any reduction in our tax levy be made in the Education fund. This action supports Vision Statement Strategic Direction 2, SSC.2.17 to continue to provide an efficient, transparent, and financially secure institution.

MOTION

To adopt the resolution directing the Cook County Clerk to reduce the 2024 levy should it be capped under the Property Tax Extension Limitation Law.

Approvals:

- * Are funds available in the budget? NA
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Batool Buehly
 Batool Buehly
 Appropriate Vice President

Stokes
 Stokes
 President

12/02/24
Date

12/02/24
Date

**RESOLUTION DIRECTING THE COOK COUNTY
CLERK HOW TO REDUCE THE 2024 LEVY
SHOULD IT BE CAPPED UNDER THE PROPERTY
TAX EXTENSION LIMITATION LAW**

WHEREAS, the Board of Trustees of Community College District #510, County of Cook, State of Illinois (the "Board") has by resolution adopted the 2024 Levy on December 12, 2024; and

WHEREAS, the adopted levy may exceed the amount permitted by the Property Tax Extension Limitation Law (PTELL) as determined by the Cook County Clerk; and

WHEREAS, the law requires the Board to notify the Cook County Clerk as to what funds should not be limited; and

WHEREAS, the law requires the Board to notify the Cook County Clerk as to what funds should be limited, either proportionately or otherwise; and

WHEREAS, it is in the best interest of South Suburban College to choose which funds should be reduced by the Cook County Clerk.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Community College District #510, County of Cook and the State of Illinois, as follows:

SECTION 1: The following four funds should not be reduced:

- Operations and Maintenance
- Protection, Health and Safety
- Audit
- Social Security/Medicare

SECTION 2: One hundred percent (100%) of the money needed to reduce the levy should be taken from the following fund:

Education

SECTION 3: The Treasurer shall file a certified copy of this resolution with the Cook County Clerk on or before December 23, 2024.

SECTION 4: This Resolution shall be in full force and effect from and after its passage.

made the motion to adopt.

seconded.

Adopted this 12th day of December 2024 at South Holland, Illinois.

AYES:

NAYS:

ABSENT:

Chairman

ATTEST:

Secretary

PTCLA Resolution



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VI.H

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees adopt the proposed academic calendars for the Fall 2026, Spring 2027, and Summer 2027 semesters.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

The Calendar Committee recommends the Board of Trustees adopt the proposed calendars for the Fall 2026, Spring 2027, and Summer 2027 semesters. This action aligns with Strategic Direction 1.0; South Suburban College nurtures and empowers each student to succeed.

MOTION

Move that the Board of Trustees adopt the proposed academic calendars for the Fall 2026, Spring 2027, and Summer 2027 semesters.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Yasha S. Williams

Appropriate Vice President

12/02/24
Date

[Signature]
President

12/02/24
Date

PROPOSED FALL 2026 – ACADEMIC CALENDAR

Thursday, August 13	Faculty Development (full day)
Friday, August 14	Faculty Development (½ day morning)
Saturday, August 15	Adjunct Development Day
Monday, August 17	First meeting of day and evening 1 st 8-week and 16-week credit classes
Monday, September 7	Labor Day – College Closed NO CLASSES - BOTH CAMPUSES
Monday, September 14	First meeting of day and evening 12-week credit classes
Monday, September 21	Last day to withdraw from 1 st 8-week credit classes
Saturday, October 10	End of 1 st 8-week credit classes
Monday, October 12	Columbus Day – College Closed NO CLASSES - BOTH CAMPUSES
Tuesday, October 13	First meeting of 2 nd 8-week credit classes
Wednesday, November 11	Veterans' Day – College Closed NO CLASSES - BOTH CAMPUSES
Monday, November 23	Last day to withdraw for 2 nd 8, 12-week and 16-week college credit classes
Thurs.–Sat, Nov. 26-28	Thanksgiving Recess – College Closed NO CLASSES - BOTH CAMPUSES
Saturday, December 5	Last meeting of day and evening college credit classes
Mon.-Sat., Dec. 7-12	FINALS WEEK
December 22 - January 1	College Closed

PROPOSED SPRING 2027 – ACADEMIC CALENDAR

Monday, January 4	College reopens
Thursday, January 14	Faculty Development
Friday, January 15	Faculty Development (½ day morning)
Saturday, January 16	Adjunct Development Day
Monday, January 18	Martin Luther King Holiday-College Closed NO CLASSES - BOTH CAMPUSES
Tuesday, January 19	First meeting of day and evening 1 st 8-week and 16-week credit classes
Monday, February 15	Presidents' Day – College Closed NO CLASSES - BOTH CAMPUSES
Tuesday, February 16	First meeting of day and evening 12-week credit classes
Friday, February 26	Pulaski Day (Observed) – College Closed NO CLASSES - BOTH CAMPUSES
Monday, March 1	Last day to withdraw from 1 st 8-week credit classes
Saturday, March 13	End of 1 st 8-week credit classes
Mon-Sat, March 15-20	Midterm Break College Open Main Campus - No Classes OFC Campus Open – No SSC Classes
Monday, March 22	First meeting of 2 nd 8-week credit classes
Thursday, March 25	Spring Break – College Open NO CREDIT CLASSES
Friday, March 26	Spring Day – College Closed NO CLASSES - BOTH CAMPUSES
Saturday, March 27	NO CREDIT CLASSES
Monday, May 3	Last day to withdraw from 2 nd 8-week, 12-week and 16-week credit classes
Saturday, May 15	Last meeting of day and evening college credit classes
Mon.- Sat., May 17-22	FINALS WEEK
Sunday, May 23	Graduation

PROPOSED SUMMER 2027 – ACADEMIC CALENDAR

Monday, May 31	Memorial Day– College Closed NO CLASSES – BOTH CAMPUSES
Monday, June 7	First meeting of day and evening credit classes
Thursday, June 17	Juneteenth Day (Observed) – College Closed NO CLASSES – BOTH CAMPUSES
Monday, July 5	Independence Day – College Closed NO CLASSES – BOTH CAMPUSES
Monday, July 19	Last day to withdraw from day and evening classes
Thursday, July 29	Last meeting of day and evening classes



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VI.1

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the regular Board of Trustees meetings dates for calendar year 2025. The meetings will convene at 7:00 p.m. on the second Thursday of each month.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

This action aligns with Strategic Direction 3.0; South Suburban College will ensure the financial, physical, and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the regular Board of Trustees meetings dates for calendar year 2025. The meetings will convene at 7:00 p.m. on the second Thursday of each month.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Appropriate Vice President

12/02/24
Date

President

12/02/24
Date



SOUTH SUBURBAN COLLEGE

15800 S. State St.
South Holland, IL
60473-1200
(708) 596-2000

Board of Trustees

Terry R. Wells,
Chairman

Vivian Payne,
Vice-Chair

Janet M. Rogers,
Secretary

Kevin L. Daly

Anthony P. DeFilippo

Dr. Sherelene A. Harris

Anthony W. Williams

Dr. Lynette D. Stokes,
College President

Our Mission
Is to **Serve** our
Students and
the **Community**
Through Lifelong
Learning.

ssc.edu

MEMO

To: Dr. Lynette D. Stokes, President
From: Patrick Rush, Vice President of Administration
Date: December 2, 2024
Subject: 2025 Regular Board of Trustees Meeting Dates

We respectfully request approval for the regular Board of Trustees meeting dates 2025. We have cross-referenced the dates with the academic calendar and find no conflicts. The proposed 2025 meeting schedule will occur on the second Thursday of each month at 7:00 p.m., with the exception of December, which will convene at 6:00 p.m. The 2025 dates are as follows:

- ❖ January 9th
- ❖ February 13th
- ❖ March 13th
- ❖ April 10th
- ❖ May 8th
- ❖ June 12th
- ❖ ****July 10th**
- ❖ August 14th
- ❖ September 11th
- ❖ October 9th
- ❖ ****November 13th**
- ❖ *****December 11th**

****The July and November meetings will be held at the Oak Forest Center.**

*****The December meeting will convene at 6:00 p.m.**



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VII.A.1

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the South Suburban College Faculty Contract, effective 2024-2028.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

This action is in alignment with Strategic Direction 3.0; Ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the South Suburban College Faculty Contract, effective 2024-2028.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No



 President

12/06/24
Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VII.B.1

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

- ___ Policy
- ___ Finance
- ___ Architectural
- ___ Other

FUNDING

- ___ Operating
- ___ College Capital
- ___ Protection, Health and Safety
- ___ Grant Funded
- ___ Student Life
- ___ Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the resignation of Frank Provenzano as a full-time Engineer in the Plant Operations Department, effective December 5, 2024, and grant permission to advertise to fill the vacated position.

ESTIMATED COST OR BENEFIT

N/A.

JUSTIFICATION OF ACTION

Replacement of this position aligns with Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the resignation of Frank Provenzano as a full-time Engineer in the Plant Operations Department, effective December 5, 2024, and grant permission to advertise to fill the vacated position.

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No


 Originator 12/02/24
 Date Date


 Appropriate Vice President 12/02/24
 Date Date


 Director of Human Resources 12/02/24
 Date Date


 President 12/02/24
 Date Date


To: Justin Papp
From: Frank Provenzano
cc: Charlotte Guyton
Date: 11/21/2024
Re: Resignation

Mr. Papp,

Please accept this letter as my resignation from my full-time engineering position in the Physical Plant Department. I appreciate my time at South Suburban College and look forward to my new opportunity.

My last day of work will be Thursday December 5th, 2024.

Frank Provenzano





SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VII.C.1

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

<input type="checkbox"/> Policy	<input checked="" type="checkbox"/>	Operating	<input type="checkbox"/> Grant Funded
<input type="checkbox"/> Finance	<input type="checkbox"/>	College Capital	<input type="checkbox"/> Student Life
<input type="checkbox"/> Architectural	<input type="checkbox"/>	Protection, Health and	<input type="checkbox"/> Special Levies
<input type="checkbox"/> Other		Safety	

PROPOSAL SUMMARY

Move that the Board of Trustees approve the appointment of T-Unna Perkins as a full-time Director of Registration & Records, effective January 2, 2025.

ESTIMATED COST OR BENEFIT

This is a full-time Administrator position; 40 hours per week, 52 weeks per year, with a beginning annual salary of \$80,000 plus benefits.

JUSTIFICATION OF ACTION

Replacement of this position aligns with Strategic Direction 1.0; South Suburban College nurtures and empowers each student to succeed.

MOTION

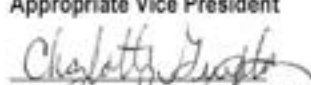
Move that the Board of Trustees approve the appointment of T-Unna Perkins as a full-time Director of Registration & Records, effective January 2, 2025.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No


 Originator 12/2/24
Date


 Appropriate Vice President 12/2/24
Date


 Director of Human Resources 12/2/24
Date


 President 12/2/24
Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VII.C.2

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

FUNDING

- Policy (checked), Finance, Architectural, Other, Operating (checked), College Capital, Protection, Health and Safety (checked), Grant Funded, Student Life, Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the appointment of Gloria Ruiz as a full-time Administrative Assistant II in the Student & Enrollment Services Department, effective January 2, 2025, and grant permission to advertise to fill the vacated position.

ESTIMATED COST OR BENEFIT

This is a regular, full-time Support Staff position; 35 hours per week, 52 weeks per year, with a beginning annual salary of \$44,281 plus benefits.

JUSTIFICATION OF ACTION

Replacement of this position aligns with Strategic Direction 1.0; South Suburban College nurtures and empowers each student to succeed.

MOTION

Move that the Board of Trustees approve the appointment of Gloria Ruiz as a full-time Administrative Assistant II in the Student & Enrollment Services Department, effective January 2, 2025, and grant permission to advertise to fill the vacated position.

Approvals:

- * Are funds available in the budget? Yes
* Is this related to any previous Board action? No
* Is this part of a large project requiring additional funds? (Explain) No

Signatures and dates for Originator, Appropriate Vice President, Director of Human Resources, and President, all dated 12/2/24.



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VII.C.3

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

FUNDING

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the appointment of Josph Jeter as a full-time Admissions Assistant in the Admissions Department, effective December 16, 2024.

ESTIMATED COST OR BENEFIT

This is a regular full-time Support Staff position; 35 hours per week, 52 weeks per year, with a beginning annual salary of \$40,895 plus benefits.

JUSTIFICATION OF ACTION

Replacement of this position aligns with Strategic Direction 1.0; South Suburban College nurtures and empowers each student to succeed.

MOTION

Move that the Board of Trustees approve the appointment of Joseph Jeter as a full-time Admissions Assistant in the Admissions Department, effective December 16, 2024.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No


 Originator 12/2/24
Date


 Appropriate Vice President 12/2/24
Date


 Director of Human Resources 12/2/24
Date


 President 12/2/24
Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY25-VILC.4

Board Meeting Date: December 12, 2024

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

- Operating
- College Capital
- Protection, Health and Safety

FUNDING

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the appointment of Sondra Lampa as a full-time Radiologic Technology Faculty, effective January 13, 2025.

ESTIMATED COST OR BENEFIT

As placed on the Faculty Salary Schedule.

JUSTIFICATION OF ACTION

Replacement of this position aligns with Strategic Direction 3.0; South Suburban College will ensure the financial, physical and technological resources necessary to support educational programs and promote continuous innovation and sustainability.

MOTION

Move that the Board of Trustees approve the appointment of Sondra Lampa as a full-time Radiologic Technology Faculty, effective January 13, 2025

Approvals:

- * Are funds available in the budget? N/A
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Megan Hughes 12/03/24
 Originator Date

Joshua J. Williams
 Appropriate Vice President 12/03/24
 Date

Charlotte Huxton 12/03/24
 Director of Human Resources Date

[Signature] 12/03/24
 President Date