

Thursday, February 20, 2025 at 2:10:00 PM Central Standard Time

## Sherry

**Fax: (217) 243-8368**

**doc01532020250220140026.pdf 38k**

## Sherry

**Fax: (217) 243-8368**

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

**ssills@morgancounty-il.com Sherry Sills**  
To: rcunningham@jsd117.org 'Richard Cunningham'

Thursday, February 20, 2025 at 2:46:10 PM Central Standard Time

I will forward this on to Andy and see what he comes up with.

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**Fax: (217) 243-8368**

**From:** Richard Cunningham <rcunningham@jsd117.org>

**Sent:** Thursday, February 20, 2025 2:42 PM

**To:** Sherry Sills <ssills@morgancounty-il.com>

**Subject:** Re: new levy

Sherry,

Thank you for this. Can I see what the extension will be for 2024? I realize this is really early but with this being a unique circumstance, I want to see what the County calculates for our extension to how that compares to what I have calculated. I think the earlier would be better to give time in case there are any further issues that need to be worked out.

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Rick Cunningham, CSBO

Jacksonville School District 117

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**rcunningham@jsd117.org Richard Cunningham**

Thursday, February 20, 2025 at 3:08:55 PM Central Standard Time

To: ssills@morgancounty-il.com Sherry Sills

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**rcunningham@jsd117.org Richard Cunningham**

To: ssills@morgancounty-il.com Sherry Sills

Friday, March 14, 2025 at 10:33:54 AM Central Daylight Time

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**ssills@morgancounty-il.gov Sherry Sills**

To: rcunningham@jsd117.org Richard Cunningham

Monday, March 17, 2025 at 8:23:45 AM Central Daylight Time

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**Phone: (217) 243-8581**

**Fax: (217) 243-8368**

**END DATE**

Respectfully,

1/15/26, 12:37 PM

## Google Vault - new levy

Rick Cunningham, CSBO

**Jacksonville School District 117**

(217) 243-9411

22 23

Respectfully,

Rick Cunningham, CSBO

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**rcunningham@jsd117.org Richard Cunningham**  
**To: ssills@morgancounty-il.gov Sherry Sills**

Monday, March 17, 2025 at 8:30:16 AM Central Daylight Time

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END PAGE

(217) 243-9411

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(217) 243-9411

44 47

(217) 243-9411

1995-1996

(217) 243-9411

Wednesday, March 19, 2025 at 9:02:43 AM Central Daylight Time

## Sherry

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, March 17, 2025 8:30 AM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: new levy

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**rcunningham@jsd117.org Richard Cunningham**

Wednesday, March 19, 2025 at 2:04:57 PM Central Daylight  
Time

To: ssills@morgancounty-il.gov Sherry Sills

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**ssills@morgancounty-il.gov Sherry Sills**  
To: rcunningham@jsd117.org Richard Cunningham

Wednesday, March 19, 2025 at 3:22:40 PM Central Daylight Time

I will keep you informed as soon as I hear anything.

Thanks

Sherry

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Wednesday, March 19, 2025 2:05 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: new levy

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END OF

Respectfully,

**Rick Cunningham, CSBO**

**Jacksonville School District 117**

(217) 243-9411

492 493

Respectfully,

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Jacksonville School District 117

(217) 243-9411

0000-0001-9331-3331

1/15/26, 12:37 PM

Google Vault - new levy

Respectfully,

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**END**

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

100

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

# Hello

**sptacek@jsd117.org Steve Ptacek**  
To: [mwoods@morgancounty-il.com](mailto:mwoods@morgancounty-il.com)

Wednesday, March 5, 2025 at 12:21:54 PM Central Standard Time

Hello Michael,

I am very thankful that you are on the commission at this time. I would like to meet to give you a heads up on an issue that has also happened that will shed some light on other errors that we have encountered.

My cell is [REDACTED] If you have any time, please let me know if you can meet.

**Steve**

**mwoods@morgancounty-il.gov Michael Woods**  
**To: sptacek@jsd117.org Steve Ptacek**

Thursday, March 6, 2025 at 10:07:46 AM Central Standard Time

Thank you for reaching out. I will give you a call shortly to schedule a time to meet up. My cell number is

Best regards...Michael

Morgan County - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Wednesday, March 5, 2025 12:22 PM  
**To:** Michael Woods <mwoods@morgancounty-il.gov>  
**Subject:** Hello

Hello Michael,

I am very thankful that you are on the commission at this time. I would like to meet to give you a heads up on an issue that has also happened that will shed some light on other errors that we have encountered.

My cell is [REDACTED] If you have any time, please let me know if you can meet.

Steve

---

**Attachments:**

image001.png 31k

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**sptacek@jsd117.org Steve Ptacek**  
To: mwoods@morgancounty-il.gov Michael Woods

Thursday, March 6, 2025 at 10:18:46 AM Central Standard Time

Great!

Sent from my iPhone

On Mar 6, 2025, at 10:07 AM, Michael Woods <mwoods@morgancounty-il.gov> wrote:

Thank you for reaching out. I will give you a call shortly to schedule a time to meet up. My cell number is [REDACTED]

Best regards...Michael

<image001.png>

Morgan County - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

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1/15/26, 12:49 PM

Google Vault - Hello

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Steve

---

**1.5 million**

---

**ssills@morgancounty-il.gov Sherry Sills**

Friday, April 4, 2025 at 8:44:32 AM Central Daylight Time

To: rcunningham@jsd117.org Richard Cunningham

Hello, I'm reaching out to you because the commissioners and the States Attorney have been going over the letter that we received from your lawyer and not sure why the letter just states a one-time correction on half of the \$1.5 million that needs to be paid back. I know that I have emails from you that states pay back half this year and half next year but it's not stated in the letter, I have contacted the County's lawyer and have sent emails and the statue that we found stating that I can collect all of the 1.5 in one year. I have emailed your lawyer asking for an answer on the other half of this. So, if you can shed some light on this that would be great, this really needs to be paid back to the taxpayers.

Thanks

Sherry

**Sherry Sills****Morgan County Clerk and Recorder****300 West State Street****P.O. Box 1387****Jacksonville, Illinois 62651-1387****Phone: (217) 243-8581****Fax: (217) 243-8368**

---

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Fri, Apr 4, 2025 at 8:44 AM

Subject: 1.5 million

To: Richard Cunningham &lt;rcunningham@jsd117.org&gt;

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**Fax: (217) 243-8368**

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Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

On Fri, Apr 4, 2025 at 8:46 AM Richard Cunningham <rcunningham@jsd117.org> wrote:  
Good morning!

I received the following from the County Clerk this morning. Please advise.

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>  
Date: Fri, Apr 4, 2025 at 8:44 AM  
Subject: 1.5 million  
To: Richard Cunningham <rcunningham@jsd117.org>

Hello, I'm reaching out to you because the commissioners and the States Attorney have been going over the letter that we received from your lawyer and not sure why the letter just states a one-time correction on half of the \$1.5 million that needs to be paid back. I know that I have emails from you that states pay back half this year and half next year but it's not stated in the letter, I have contacted the County's lawyer and have sent emails and the statue that we found stating that I can collect all of the 1.5 in one year. I have emailed your lawyer asking for an answer on the other half of this. So, if you can shed some light on this that would be great, this really needs to be paid back to the taxpayers.

Thanks



**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**Fax: (217) 243-8368**

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**Attachments:**

**Miller, Tracy, Braun Letter.pdf 68k**

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**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.com Sherry Sills

Wednesday, April 9, 2025 at 12:52:35 PM Central Daylight Time

Hello Sherry,

The letter highlights our resistance to any further reduction in our aggregate extension base. We are very willing to pay back the extra funds we received, but the solution must not result in permanent damage to the district. I am working with attorney Jeff Funk and I will be contacting a Chicago bond attorney to help determine how we can pay back the funds without the permanent damage.

Steve

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Thanks

Sherry

**Sherry Sills**

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**ssills@morgancounty-il.gov Sherry Sills**

**To: sptacek@jsd117.org Steve Ptacek**

Thursday, April 10, 2025 at 8:43:37 AM Central Daylight Time

Please see attachments:

These are from my vendor and the county lawyer

Thanks

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Wednesday, April 9, 2025 12:53 PM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** Fwd: 1.5 million

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**doc01654520250410084218.pdf 136k**

Thursday, April 10, 2025 at 12:29:37 PM Central Daylight Time

The letter highlights our resistance to any further reduction in our aggregate extension base. We are very willing to pay back the extra funds we received, but the solution must not result in permanent damage to the district. I am working with attorney Jeff Funk and I will be contacting a Chicago bond attorney to help determine how we can pay back the funds without the permanent damage.

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[REDACTED]

[REDACTED]

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**ssills@morgancounty-il.gov Sherry Sills**

Friday, April 11, 2025 at 8:31:59 AM Central Daylight Time

To: sptacek@jsd117.org Steve Ptacek

I have my vendor here on Tuesday to help me get started on the extensions so that I can get this done and rolled to treasurer so that she can get her dates that is required by statue.

Sherry

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Thursday, April 10, 2025 12:30 PM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** Re: 1.5 million

Thank you Sherry.

We are not even opposed to paying back in one year, but we need to make sure it is done in a manner that will put us back on the proper track. I agree with the statement that this is for the lawyers to figure out. I am hoping that they can come to a method that everyone can agree with. However, I don't know if it can be done in time for the extension.

I also think that doing it in two years is better for the taxpayers. If they get one huge abatement they will be shocked next year when it dramatically increases.

I am contacting Kyle Harding from Chapman, Chicago tax and bonding law firm, to get his thoughts on how to pay this back. I will update you when I get a response.

Once again, we have every intention to payback the total amount collected above the "line" we were supposed to be on. We just need to make sure it results in being back on that proper "line".

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

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**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.gov Sherry Sills

Friday, April 11, 2025 at 8:57:29 AM Central Daylight Time

I am meeting today with the Chicago attorney. I think it will take more time to figure out how to get this done so we would prefer to keep with the one time abatement this year. We know it will impact our AEB but we agree it should be lowered that amount to get it back on the proper trajectory.

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1/15/26, 12:38 PM

Google Vault - Fwd: 1.5 million

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

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---

**ssills@morgancounty-il.gov Sherry Sills**

To: sptacek@jsd117.org Steve Ptacek

Monday, April 14, 2025 at 3:56:27 PM Central Daylight Time

This is what I got back from our lawyer, I'm going to move forward with this and correct it with my vendor, this error was done before I became County Clerk, so I want to move forward and get everything corrected this year so that we can move forward and have no more mistakes.

Sherry:

I understand that they are trying to work something out but to your point, you are trying to meet the statutory deadline. Without an agreement from the district in place, we need to proceed with the one-time abatement

of the full amount, or what is to stop the district from attempting to challenge the county's ability to collect in a later year or through other means. It sounds like they should be getting back to you very soon if they met with their attorney on Friday.

Mallory

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Friday, April 11, 2025 8:57 AM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: 1.5 million

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

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---

**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.gov Sherry Sills

Tuesday, April 15, 2025 at 1:55:18 PM Central Daylight Time

Sherry,

We have a solution. I am sorry but we will have to get our attorney involved if you move forward.

Please meet so I can go over the solution we received from our attorney.

Steve

Sent from my iPhone

On Apr 14, 2025, at 3:56 PM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

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Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**Fax: (217) 243-8368**

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: sptacek@jsd117.org Steve Ptacek

Wednesday, April 16, 2025 at 8:31:06 AM Central Daylight Time

Wanted to let you know that one of the commissioner's will be sitting in on this meeting just so that we are all on the same paper and I'm new to this so I would like for someone to be in here with me.

Sherry

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Tuesday, April 15, 2025 1:56 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: 1.5 million

Please call me at [REDACTED]

Sent from my iPhone

On Apr 14, 2025, at 3:56 PM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

This is what I got back from our lawyer, I'm going to move forward with this and correct it with my vendor, this error was done before I became County Clerk, so I want to move forward and get everything corrected this year so that we can move forward and have no more mistakes.

Sherry:

I understand that they are trying to work something out but to your point, you are trying to meet the statutory deadline. Without an agreement from the district in place, we need to proceed with the one-time abatement of the full amount, or what is to stop the district from attempting to challenge the county's ability to collect in a later year or through other means. It sounds like they should be getting back to you very soon if they met with their attorney on Friday.

Mallory

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Friday, April 11, 2025 8:57 AM  
**To:** Sherry Sills <:ssills@morgancounty-il.gov>  
**Subject:** Re: 1.5 million

I am meeting today with the Chicago attorney. I think it will take more time to figure out how to get this done so we would prefer to keep with the one time abatement this year. We know it will impact our AEB but we agree it should be lowered that amount to get it back on the proper trajectory.

On Fri, Apr 11, 2025 at 8:32 AM Sherry Sills <:ssills@morgancounty-il.gov> wrote:

I have my vendor here on Tuesday to help me get started on the extensions so that I can get this done and rolled to treasurer so that she can get her dates that is required by statute.

Sherry

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Thursday, April 10, 2025 12:30 PM  
**To:** Sherry Sills <:ssills@morgancounty-il.gov>  
**Subject:** Re: 1.5 million

Thank you Sherry.

We are not even opposed to paying back in one year, but we need to make sure it is done in a manner that will put us back on the proper track. I agree with the statement that this is for the lawyers to figure out. I am hoping that they can come to a method that everyone can agree with. However, I don't know if it can be done in time for the extension.

I also think that doing it in two years is better for the taxpayers. If they get one huge abatement they will be shocked next year when it dramatically increases.

I am contacting Kyle Harding from Chapman, Chicago tax and bonding law firm, to get his thoughts on how to pay this back. I will update you when I get a response.

Once again, we have every intention to payback the total amount collected above the "line" we were supposed to be on. We just need to make sure it results in being back on that proper "line".

Steve

On Thu, Apr 10, 2025 at 8:43 AM Sherry Sills <:ssills@morgancounty-il.gov> wrote:

Please see attachments:

These are from my vendor and the county lawyer

Thanks

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Wednesday, April 9, 2025 12:53 PM  
**To:** Sherry Sills <:ssills@morgancounty-il.gov>  
**Subject:** Fwd: 1.5 million

Hello Sherry,

The letter highlights our resistance to any further reduction in our aggregate extension base. We are very willing to pay back the extra funds we received, but the solution must not result in permanent damage to the district. I am working with attorney Jeff Funk and I will be contacting a Chicago bond attorney to help determine how we can pay back the funds without the permanent damage.

Steve

----- Forwarded message -----

F  
S

----- Forwarded message -----

**From:** Sherry Sills <:ssills@morgancounty-il.gov>  
**Date:** Fri, Apr 4, 2025 at 8:44 AM  
**Subject:** 1.5 million  
**To:** Richard Cunningham <rcunningham@jsd117.org>

Hello, I'm reaching out to you because the commissioners and the States Attorney have been going over the letter that we received from your lawyer and not sure why the letter just states a one-time correction on half of the \$1.5 million that needs to be paid back. I know that I have emails from you that states pay back half this year and half next year but it's not stated in the letter, I have contacted the County's lawyer and have sent emails and the statue that we found stating that I can collect all of the 1.5 in one year. I have emailed your lawyer asking for an answer on the other half of this. So, if you can shed some light on this that would be great, this really needs to be paid back to the taxpayers.

Thanks

Sherry

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Respectfully,

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## Here are the numbers

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**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.com Sherry Sills

Thursday, April 17, 2025 at 11:23:52 AM Central Daylight Time

Here is the communication between me and Kyle Harding with Chapman:

Due to the CPI growth on that initial additional \$754,817.21 in taxes (and based on the spreadsheet you provided), it appears that a levy year 2024 abatement of \$832,662.98 would get your AEB back to where you would have been but for the (pervious) Clerk's error.

To the extent any additional abatement is required of the District to "return" the additional taxes to taxpayers, that additional abatement would need to come from a levy outside PTELL in order for the District to be held harmless in terms of AEB impact.

We calculate the total amount that would need to be abated to the taxpayers as \$2,383,800.34, such amount being the sum of the additional taxes received in levy years 2022 [\$754,817.21], 2023 [\$796,320.14] and, but for this abatement, 2024 [\$832,662.98]

(In other words the \$2,383,800.34 includes this years \$832,662,98)

Thanks!

Steve

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: sptacek@jsd117.org Steve Ptacek

Thursday, April 17, 2025 at 3:16:13 PM Central Daylight Time

Got off the phone with our lawyer and I guess I don't understand it all the way I haven't heard back from my vendor on this is there any way you can come over tomorrow morning and talk to me about what you are wanting to do I don't under stand the three amounts, she explained to me but I'm not sure plus I have my treasurer on me to make sure this is taken care of and we move forward on my taxes so that she has her dates by statue.

Sherry

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Thursday, April 17, 2025 11:24 AM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Here are the numbers

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Thanks!

Steve

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**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.gov Sherry Sills

Thursday, April 17, 2025 at 3:40:36 PM Central Daylight Time

What time?  
Sent from my iPhone

On Apr 17, 2025, at 3:16 PM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

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Thanks!

Steve

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**ssills@morgancounty-il.gov Sherry Sills**  
To: sptacek@jsd117.org Steve Ptacek

Thursday, April 17, 2025 at 3:50:48 PM Central Daylight Time

Whatever works for you we open at 8:30

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Thursday, April 17, 2025 3:41 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: Here are the numbers

What time?

Sent from my iPhone

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Thanks!

Steve

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**sptacek@jsd117.org Steve Ptacek**  
**To:** ssills@morgancounty-il.gov Sherry Sills

Thursday, April 17, 2025 at 3:59:10 PM Central Daylight Time

I'll stop by at 9:15

Sent from my iPhone

On Apr 17, 2025, at 3:50 PM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

Whatever works for you we open at 8:30

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Thanks!

Steve

Thank you

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**Subject:** Re: Here are the numbers

I'll stop by at 9:15

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Thanks!

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**ssills@morgancounty-il.gov Sherry Sills**  
To: sptacek@jsd117.org Steve Ptacek

Friday, April 18, 2025 at 10:38:50 AM Central Daylight Time

The overlap and the EZ recovery is blank because I'm not done with tax extensions yet.

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Thursday, April 17, 2025 3:59 PM  
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Steve

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**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.gov Sherry Sills

Friday, April 18, 2025 at 10:45:29 AM Central Daylight Time

Thanks. Those numbers could impact the \$832 for this year. So that might need to be adjusted once those numbers are entered.

Also, I stated I should have a response by Monday on the remaining amounts, but it is Easter weekend, so they might be out of the office on Monday.

On Fri, Apr 18, 2025 at 10:38 AM Sherry Sills <ssills@morgancounty-il.gov> wrote:

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**Subject:** Re: Here are the numbers

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1/15/26, 12:38 PM

Google Vault - Here are the numbers

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Thanks!

Steve

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**ssills@morgancounty-il.gov Sherry Sills**

Monday, April 21, 2025 at 8:19:41 AM Central Daylight Time

To: sptacek@jsd117.org Steve Ptacek

Ok just let me know when you hear something, and when you do this bond, it's not coming to us in a check form correct, it's something that I will have to abate? Commissioners were asking me.

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Friday, April 18, 2025 10:45 AM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** Re: Here are the numbers

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Thanks!

Steve

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**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.gov Sherry Sills

Monday, April 21, 2025 at 8:23:42 AM Central Daylight Time

The bond payment will be abated with our EBF (state funds). We will work with our bond attorneys to set this up

Here is the response I received from our municipal advisor. We can pay the entire remaining amount as an abatement next year. So it will all be finalized next year at this time.

1) Tammie, our architect is working on finding 5-6 million in fire safety needs. I am updating my original request to have a first year payment of 1.6 million built into a 6 million bond. Is that doable? Yes. Within the time frame? Yes. We'll structure a \$6 million bond issue with a \$1.6 payment against levy year 2025. We'll structure the remaining debt service with annual payments over 4 years.

Sent from my iPhone

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**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Thursday, April 17, 2025 3:41 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: Here are the numbers

What time?

Sent from my iPhone

On Apr 17, 2025, at 3:16 PM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

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Sherry

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Thursday, April 17, 2025 11:24 AM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Here are the numbers

Here is the communication between me and Kyle Harding with Chapman:

Due to the CPI growth on that initial additional \$754,817.21 in taxes (and based on the spreadsheet you provided), it appears that a levy year 2024 abatement of \$832,662.98 would get your AEB back to where you would have been but for the (previous) Clerk's error.

To the extent any additional abatement is required of the District to "return" the additional taxes to taxpayers, that additional abatement would need to come from a levy outside PTELL in order for the District to be held harmless in terms of AEB impact.

We calculate the total amount that would need to be abated to the taxpayers as \$2,383,800.34, such amount being the sum of the additional taxes received in levy years 2022 [\$754,817.21], 2023 [\$796,320.14] and, but for this abatement, 2024 [\$832,662.98]

(In other words the \$2,383,800.34 includes this years \$832,662,98)

Thanks!

Steve

1/15/26, 12:38 PM

Google Vault - Here are the numbers

**ssills@morgancounty-il.gov Sherry Sills**

Monday, April 21, 2025 at 8:37:02 AM Central Daylight Time

To: sptacek@jsd117.org Steve Ptacek

Ok so if I agree with this, we will do the \$832,662.98 this year then the other amount next year. I'm waiting to hear back from my lawyer on an agreement.

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Monday, April 21, 2025 8:24 AM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** Re: Here are the numbers

The bond payment will be abated with our EBF (state funds). We will work with our bond attorneys to set this up

Here is the response I received from our municipal advisor. We can pay the entire remaining amount as an abatement next year. So it will all be finalized next year at this time.

1) Tammie, our architect is working on finding 5-6 million in fire safety needs. I am updating my original request to have a first year payment of 1.6 million built into a 6 million bond. Is that doable? Yes. Within the time frame? Yes. We'll structure a \$6 million bond issue with a \$1.6 payment against levy year 2025. We'll structure the remaining debt service with annual payments over 4 years.

Sent from my iPhone

On Apr 21, 2025, at 8:19 AM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

Ok just let me know when you hear something, and when you do this bond, it's not coming to us in a check form correct, it's something that I will have to abate? Commissioners were asking me.

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Friday, April 18, 2025 10:45 AM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** Re: Here are the numbers

Thanks. Those numbers could impact the \$832 for this year. So that might need to be adjusted once those numbers are entered.

Also, I stated I should have a response by Monday on the remaining amounts, but it is Easter weekend, so they might be out of the office on Monday.

On Fri, Apr 18, 2025 at 10:38 AM Sherry Sills <ssills@morgancounty-il.gov> wrote:

The overlap and the EZ recovery is blank because I'm not done with tax extensions yet.

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Thursday, April 17, 2025 3:59 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: Here are the numbers

I'll stop by at 9:15

Sent from my iPhone

On Apr 17, 2025, at 3:50 PM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

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(In other words the \$2,383,800.34 includes this years \$832,662,98)

Thanks!

Steve

The only thing that could change that is if the numbers change when you finalize things like the EZ zone, but I don't know if there will be any impact.

Sent from my iPhone

On Apr 21, 2025, at 8:37 AM, Sherry Sills <ssills@morgancounty-il.gov> wrote:

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(In other words the \$2,383,800.34 includes this years \$832,662,98)

Thanks!

---

## levy

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: sptacek@jsd117.org Steve Ptacek

Wednesday, April 23, 2025 at 9:03:41 AM Central Daylight Time

Here is the levy if we agree to everything, I have sent this to our lawyer to look at also.

Sherry

### **Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**Fax: (217) 243-8368**

---

### **Attachments:**

**doc01683120250423085350.pdf 37k**

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**sptacek@jsd117.org Steve Ptacek**  
To: rcunningham@jsd117.org Richard Cunningham

Wednesday, April 23, 2025 at 8:24:55 PM Central Daylight Time

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Wed, Apr 23, 2025 at 9:03 AM

Subject: levy

To: Steve Ptacek <sptacek@jsd117.org>

Here is the levy if we agree to everything, I have sent this to our lawyer to look at also.

Sherry

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---

**Attachments:**

**doc01683120250423085350.pdf** 37k

---

**sptacek@jsd117.org Steve Ptacek**

Wednesday, April 23, 2025 at 8:25:12 PM Central Daylight Time

To: ssills@morgancounty-il.gov Sherry Sills, rcunningham@jsd117.org Richard Cunningham

thank you! We will get it signed and over to you.

On Wed, Apr 23, 2025 at 9:03 AM Sherry Sills <ssills@morgancounty-il.gov> wrote:

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**Phone: (217) 243-8581**

**Fax: (217) 243-8368**

---

**rcunningham@jsd117.org Richard Cunningham**

Thursday, April 24, 2025 at 1:39:04 PM Central Daylight Time

To: sptacek@jsd117.org Steve Ptacek

Cc: ssills@morgancounty-il.gov Sherry Sills

Sherry,

On the Levy Confirmation there has been a change in our 2015 Bond since this was originated. In March we recalled the 2015 bond and reissued a new bond. The original levy amount to be abated for the General Obligation School Bond 2015 was \$2,157,534. The new amount after the bond recall for the 2015 bond is 2,138,583.76.

On Wed, Apr 23, 2025 at 8:25 PM Steve Ptacek <sptacek@jsd117.org> wrote:

thank you! We will get it signed and over to you.

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**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**Fax: (217) 243-8368**

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

**rcunningham@jsd117.org Richard Cunningham**

To: **sptacek@jsd117.org Steve Ptacek**

Cc: **ssills@morgancounty-il.gov Sherry Sills**

Thursday, April 24, 2025 at 1:45:36 PM Central Daylight Time

Sherry,

I apologize. The original levy amount to be abated for the General Obligation School Bond 2015 was \$2,157,534. The new amount after the bond recall for the 2015 bond is 1,118,906.26. I am attaching the updated Debt Service Schedule for this that shows the new amount.

On Thu, Apr 24, 2025 at 1:39 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

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Jacksonville School District 117  
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--

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Jacksonville School District 117  
(217) 243-9411

---

**Attachments:**

**2015 Updated Debt Service Schedule.pdf** 199k

---

**rcunningham@jsd117.org Richard Cunningham**

Monday, April 28, 2025 at 8:53:24 AM Central Daylight Time

To: sptacek@jsd117.org Steve Ptacek

Cc: ssills@morgancounty-il.gov Sherry Sills

Sherry,

Attached is the Levy Confirmation with the incorrect 2015 bond information crossed out in red. I put the updated 2015 bond information in red below the original amounts.

On Thu, Apr 24, 2025 at 1:45 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

I apologize. The original levy amount to be abated for the General Obligation School Bond 2015 was \$2,157,534. The new amount after the bond recall for the 2015 bond is 1,118,906.26. I am attaching the updated Debt Service Schedule for this that shows the new amount.

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Rick Cunningham, CSBO  
Jacksonville School District 117  
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---

**Attachments:**

**2024 Levy Confirmation Corrected 2015 Bond Info..pdf 86k**

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## agreement

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: sptacek@jsd117.org Steve Ptacek

Tuesday, April 29, 2025 at 8:16:11 AM Central Daylight Time

I spoke to Mallory on Friday to see where we are at on this and she said she is still waiting to hear back from you guys on a draft agreement, can you check into this I need to get this taken care of.

Thanks

Sherry

### **Sherry Sills**

**Morgan County Clerk and Recorder**

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---

**sptacek@jsd117.org Steve Ptacek**  
To: ssills@morgancounty-il.gov Sherry Sills  
Cc: rcunningham@jsd117.org Richard Cunningham

Tuesday, April 29, 2025 at 9:00:09 AM Central Daylight Time

I just went over it with Rick. He is bringing it over.

On Tue, Apr 29, 2025 at 8:16 AM Sherry Sills <ssills@morgancounty-il.gov> wrote:

I spoke to Mallory on Friday to see where we are at on this and she said she is still waiting to hear back from you guys on a draft agreement, can you check into this I need to get this taken care of.

Thanks

Sherry

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**Fax: (217) 243-8368**

Wednesday, April 30, 2025 at 4:20:37 PM Central Daylight Time

## Sherry

**Fax: (217) 243-8368**

doc01705620250430161910.pdf 73k

Wednesday, April 30, 2025 at 5:26:12 PM Central Daylight Time

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

From: **Sherry Sills** <ssills@morgancounty-il.gov>  
Date: Wed, Apr 30, 2025 at 4:20 PM  
Subject: tax comp report  
To: Richard Cunningham <rcunningham@jsd117.org>

## Sherry

<https://discovery.google.com/discovery/DiscPlayMoooooo?m=602979b7-fc6f-4be4-b5e-e0ee4e7e4d08-e1-4037-55-11-7A-000000000000>

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---

**Attachments:**

**doc01705620250430161910.pdf** 73k

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**sptacek@jsd117.org Steve Ptacek**  
To: rcunningham@jsd117.org Richard Cunningham

Wednesday, April 30, 2025 at 5:36:24 PM Central Daylight Time

Why is there a 774k non capped abatement?

Sent from my iPhone

On Apr 30, 2025, at 5:26 PM, Richard Cunningham <rcunningham@jsd117.org> wrote:

Tax Extension paper from Sherry

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

----- Forwarded message -----  
From: **Sherry Sills** <ssills@morgancounty-il.gov>  
Date: Wed, Apr 30, 2025 at 4:20 PM  
Subject: tax comp report  
To: Richard Cunningham <rcunningham@jsd117.org>

Please see attachment, please sign and get back to me by 5/7/25

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

300 West State Street

**P.O. Box 1387**

**Fax: (217) 243-8368**

<doc01705620250430161910.pdf>

Wednesday, April 30, 2025 at 5:45:08 PM Central Daylight Time

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

**Morgan County Clerk and Recorder**

---

## Tax Computation Report Question

---

**rcunningham@jsd117.org Richard Cunningham**

Monday, May 5, 2025 at 12:19:47 PM Central Daylight Time

To: ssills@morgancounty-il.gov Sherry Sills, sptacek@jsd117.org Steve Ptacek, jfunk@millertracy.com Jeff Funk

Sherry,

We are going over the Tax Computation Report. We have a question about the rate setting EAV. The calculation of the rate setting EAV is derived from the Total EAV - TIF Increment to get the Rate Setting EAV. We noticed that this does not subtract out any new property. The limiting rate is calculated by subtracting out new property. Why does the Rate Setting EAV also not subtract out new property? Just trying make sense of the numbers so we can explain this better.

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: rcunningham@jsd117.org Richard Cunningham

Monday, May 5, 2025 at 12:22:35 PM Central Daylight Time

I will send this to the vendor

**From:** Richard Cunningham <rcunningham@jsd117.org>

**Sent:** Monday, May 5, 2025 12:20 PM

**To:** Sherry Sills <ssills@morgancounty-il.gov>; Steve Ptacek <sptacek@jsd117.org>; Jeff Funk <jfunk@millertracy.com>

**Subject:** Tax Computation Report Question

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Jacksonville School District 117  
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**ssills@morgancounty-il.gov Sherry Sills**  
To: rcunningham@jsd117.org Richard Cunningham

Monday, May 5, 2025 at 1:05:52 PM Central Daylight Time

Andy said New Construction is removed from the limiting rate calculation but is still part of the rate setting EAV when calculation the extension amount.

Sherry

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, May 5, 2025 12:20 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>; Steve Ptacek <sptacek@jsd117.org>; Jeff Funk <jfunk@millertracy.com>  
**Subject:** Tax Computation Report Question

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Jacksonville School District 117

(217) 243-9411

---

**rcunningham@jsd117.org Richard Cunningham**  
**To:** ssills@morgancounty-il.gov Sherry Sills

Monday, May 5, 2025 at 1:13:07 PM Central Daylight Time

But why is part of the rate setting EAV?

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

On Mon, May 5, 2025 at 1:05 PM Sherry Sills <ssills@morgancounty-il.gov> wrote:

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Sherry

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**Sent:** Monday, May 5, 2025 12:20 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>; Steve Ptacek <sptacek@jsd117.org>; Jeff Funk <jfunk@millertracy.com>  
**Subject:** Tax Computation Report Question

Sherry,

1/15/26, 12:43 PM

Google Vault - Tax Computation Report Question

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: rcunningham@jsd117.org Richard Cunningham

Monday, May 5, 2025 at 2:19:50 PM Central Daylight Time

Sent that question on to Andy

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, May 5, 2025 1:13 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: Tax Computation Report Question

But why is part of the rate setting EAV?

Respectfully,

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Jacksonville School District 117

(217) 243-9411

On Mon, May 5, 2025 at 1:05 PM Sherry Sills <ssills@morgancounty-il.gov> wrote:

Andy said New Construction is removed from the limiting rate calculation but is still part of the rate setting EAV when calculating the extension amount.

Sherry

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, May 5, 2025 12:20 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>; Steve Ptacek <sptacek@jsd117.org>; Jeff Funk <jfunk@millertacy.com>  
**Subject:** Tax Computation Report Question



Sherry,

We are going over the Tax Computation Report. We have a question about the rate setting EAV. The calculation of the rate setting EAV is derived from the Total EAV - TIF Increment to get the Rate Setting EAV. We noticed that this does not subtract out any new property. The limiting rate is calculated by subtracting out new property. Why does the Rate Setting EAV also not subtract out new property? Just trying make sense of the numbers so we can explain this better.

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

This message was sent from outside the organization. Any request for security information or a password is phishing do not respond. Please do not click links or open attachments unless you recognize the source of this email and know the content is safe.

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: rcunningham@jsd117.org Richard Cunningham

Tuesday, May 6, 2025 at 8:11:12 AM Central Daylight Time

This is what I got back from my vendor

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, May 5, 2025 1:13 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: Tax Computation Report Question

But why is part of the rate setting EAV?

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

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**Subject:** Tax Computation Report Question

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**Attachments:**

**doc01721520250506080707.pdf** 54k

---

**rcunningham@jsd117.org Richard Cunningham**

Tuesday, May 6, 2025 at 8:14:01 AM Central Daylight Time

To: ssills@morgancounty-il.gov Sherry Sills, sptacek@jsd117.org Steve Ptacek, jfunk@millertracy.com Jeff Funk

Below is what the County Clerk received from the vendor concerning our question.

On Tue, May 6, 2025 at 8:11 AM Sherry Sills <ssills@morgancounty-il.gov> wrote:

This is what I got back from my vendor

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, May 5, 2025 1:13 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

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**rcunningham@jsd117.org Richard Cunningham**

Tuesday, May 6, 2025 at 8:16:00 AM Central Daylight Time

To: sptacek@jsd117.org Steve Ptacek, jfunk@millertracy.com Jeff Funk

Let me try this again. Here is the response from the Clerk from their vendor. It is attached below.

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

On Mon, May 5, 2025 at 12:19 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

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Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

**Attachments:**

**doc01721520250506080707.pdf** 54k

---

## Question

---

**sptacek@jsd117.org Steve Ptacek**

Friday, May 9, 2025 at 12:45:00 PM Central Daylight Time

To: ssills@morgancounty-il.com Sherry Sills

Cc: rcunningham@jsd117.org Richard Cunningham, jfunk@millertracy.com Jeff Funk, harding@chapman.com Kyle Harding

Hello Sherry,

Our attorney has one more question we would like clarified. This is to ensure we have an accurate AEB next year.

Based on this tax computation report, what will be our aggregate extension base for levy year 2024 that will be used to calculate the limiting rate in levy year 2025?

Thanks,  
Steve

---

**ssills@morgancounty-il.gov Sherry Sills**

Friday, May 9, 2025 at 1:46:50 PM Central Daylight Time

To: sptacek@jsd117.org Steve Ptacek

This is what I got back from my vendor

**From:** Andy Rhodes <rhodes@devnetinc.com>

**Sent:** Friday, May 9, 2025 1:03 PM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** RE: Question

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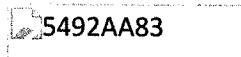
**ANDY RHODES**

**Illinois Line Manager**

1-815-899-6850 ext. 1155 rhodes@devnetinc.com www.devnetinc.com

Helpdesk: 1-866-4DEVNET (1-866-433-8638)

helpdesk@devnetinc.com



**From:** Sherry Sills <ssills@morgancounty-il.gov>  
**Sent:** Friday, May 9, 2025 12:52 PM  
**To:** Andy Rhodes <rhodes@devnetinc.com>  
**Subject:** FW: Question

Can you answer this and let me know

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Friday, May 9, 2025 12:45 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Cc:** Richard Cunningham <rcunningham@jsd117.org>; Jeff Funk <jfunk@millertracy.com>; Kyle Harding <harding@chapman.com>  
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---

**Attachments:**

image001.png 3.4k

image002.png 1.4k

image003.png 1.5k

image004.png 1.5k

image005.png 2.5k

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**sptacek@jsd117.org Steve Ptacek**  
**To:** ssills@morgancounty-il.gov Sherry Sills

Friday, May 9, 2025 at 3:03:06 PM Central Daylight Time

Thank you so much.

Just to be clear, this means it will be \$25,179,212.97? This is the Total (Capped)

I am sorry to be so inquisitive, but I do need to make sure I am clearly understanding his reply?

On Fri, May 9, 2025 at 1:46 PM Sherry Sills <ssills@morgancounty-il.gov> wrote:

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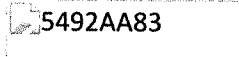
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**Attachments:**

image001.png 3.4k

image002.png 1.4k

image003.png 1.5k

image004.png 1.5k

image005.png 2.5k

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: sptacek@jsd117.org Steve Ptacek

Friday, May 9, 2025 at 3:04:44 PM Central Daylight Time

That is what he told us.

Sherry

**Sherry Sills**  
**Morgan County Clerk and Recorder**  
**300 West State Street**  
**P.O. Box 1387**  
**Jacksonville, Illinois 62651-1387**  
**Phone: (217) 243-8581**

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Friday, May 9, 2025 3:03 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: FW: Question

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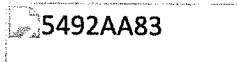
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---

**sptacek@jsd117.org Steve Ptacek**

Friday, May 9, 2025 at 3:07:11 PM Central Daylight Time

To: rcunningham@jsd117.org Richard Cunningham, jfunk@millertracy.com Jeff Funk, harding@chapman.com Kyle Harding

So... it looks like it will be the full 25 million next year.

(As stated in the response below...

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Fri, May 9, 2025 at 3:04 PM

Subject: RE: FW: Question

To: Steve Ptacek <sptacek@jsd117.org>

That is what he told us.

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**  
**P.O. Box 1387**  
**Jacksonville, Illinois 62651-1387**  
**Phone: (217) 243-8581**

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Friday, May 9, 2025 3:03 PM  
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8B3A0  
7CB

ANDY RHODES  
Illinois Line Manager

1-815-899-6850 ext. 1155 rhodes@devnetinc.com www.devnetinc.com

Helpdesk: 1-866-4DEVNET (1-866-433-8638)

helpdesk@devnetinc.com



5492AA83

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**To:** Andy Rhodes <rhodes@devnetinc.com>

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**Sent:** Friday, May 9, 2025 12:45 PM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Cc:** Richard Cunningham <rcunningham@jsd117.org>; Jeff Funk <jfunk@millertracy.com>; Kyle Harding <harding@chapman.com>

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To: ssills@morgancounty-il.com Sherry Sills

Cc: rcunningham@jsd117.org Richard Cunningham, jfunk@millertracy.com Jeff Funk, harding@chapman.com Kyle Harding

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On last year's document the capped total of the extension was  
\$ 24,859,127.31

The AEB used this year is  
\$ 24,062,874.00  
which is \$796,253.31 below the extension.

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---

ssills@morgancounty-il.gov Sherry Sills  
To: sptacek@jsd117.org Steve Ptacek

Friday, May 9, 2025 at 4:08:10 PM Central Daylight Time

Got this back from vendor and we finished with tax extension today because everyone signed off on their tax comp report. The treasurer has to follow statue to get bills out in June and September.

**Sherry Sills**  
**Morgan County Clerk and Recorder**  
**300 West State Street**  
**P.O. Box 1387**  
**Jacksonville, Illinois 62651-1387**  
**Phone: (217) 243-8581**

**From:** Andy Rhodes <rhodes@devnetinc.com>  
**Sent:** Friday, May 9, 2025 4:05 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** RE: Question

I previously explained in these spreadsheets how the calculations should have been done in 2022 and 2023, which resulted in the aggregate extension base that you decided to use for 2024. You might want to let Crystal know in case she wants to hold up tax bills until this gets resolved.

Andy



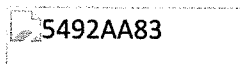
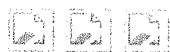
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helpdesk@devnetinc.com



**From:** Sherry Sills <ssills@morgancounty-il.gov>  
**Sent:** Friday, May 9, 2025 3:56 PM  
**To:** Andy Rhodes <rhodes@devnetinc.com>  
**Subject:** FW: Question

Just got this from school district 117.

**Sherry Sills**  
**Morgan County Clerk and Recorder**  
**300 West State Street**  
**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Friday, May 9, 2025 3:33 PM  
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**Cc:** Richard Cunningham <rcunningham@jsd117.org>; Jeff Funk <jfunk@millertracy.com>; Kyle Harding <harding@chapman.com>  
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image001.png 3.4k

image002.png 1.4k

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image004.png 1.5k

image005.png 2.5k

Morgan 2022 U117 PTELL Worksheet corrected.xlsx 11k

Morgan 2023 U117 PTELL Worksheet corrected.xlsx 11k

morgan.xlsx 12k

---

**rcunningham@jsd117.org Richard Cunningham**

Tuesday, May 13, 2025 at 8:16:57 AM Central Daylight Time

To: [sptacek@jsd117.org](mailto:sptacek@jsd117.org) Steve Ptacek

Attached shows were the County got the AEB for this year.

On Fri, May 9, 2025 at 3:33 PM Steve Ptacek <[sptacek@jsd117.org](mailto:sptacek@jsd117.org)> wrote:

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Steve



--  
Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

**Attachments:****2024 Extension.pdf** 115k

---

**sptacek@jsd117.org Steve Ptacek**

Tuesday, May 13, 2025 at 8:27:27 AM Central Daylight Time

To: harding@chapman.com Kyle Harding, jfunk@millertacy.com Jeff Funk

This is not what we agreed to. We didn't agree to them adjusting the AEB for last year.

Are they allowed to do this by law?

----- Forwarded message -----

From: **Richard Cunningham** <rcunningham@jsd117.org>

Date: Tue, May 13, 2025 at 8:17 AM

Subject: Re: Question

To: Steve Ptacek &lt;sptacek@jsd117.org&gt;

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Thanks,  
Steve

---

## Tax Distribution

---

**rcunningham@jsd117.org Richard Cunningham**  
To: cmyers@morgancounty-il.com Crystal Myers

Wednesday, July 2, 2025 at 3:18:32 PM Central Daylight Time

Good afternoon,

I hope your summer is going well. Do you know when the first distribution for the tax extension will be?

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

**cmyers@morgancounty-il.com Crystal Myers**  
To: rcunningham@jsd117.org Richard Cunningham

Wednesday, July 2, 2025 at 3:29:13 PM Central Daylight Time

Hi Rick,

I plan to distribute next week.

All is well with me. Hope you are enjoying your summer too.

Have a great day,

**Crystal L. Myers**

Morgan County Treasurer

300 W. State Street

Jacksonville, IL 62650

Phone: (217) 243-4311

Fax: (217) 245-1627

**From:** Richard Cunningham

**Sent:** Wednesday, July 2, 2025 3:19 PM

**To:** Crystal Myers <cmyers@morgancounty-il.com>

**Subject:** Tax Distribution

Good afternoon,

I hope your summer is going well. Do you know when the first distribution for the tax extension will be?

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**rcunningham@jsd117.org Richard Cunningham**

To: cm Myers@morgancounty-il.com Crystal Myers

Wednesday, July 2, 2025 at 4:13:06 PM Central Daylight Time

Excellent! Thank you!

On Wed, Jul 2, 2025 at 3:29 PM Crystal Myers <cm Myers@morgancounty-il.com> wrote:

Hi Rick,

I plan to distribute next week.

All is well with me. Hope you are enjoying your summer too.

Have a great day,

**Crystal L. Myers**

Morgan County Treasurer

300 W. State Street

Jacksonville, IL 62650

Phone: (217) 243-4311

Fax: (217) 245-1627

**From:** Richard Cunningham

**Sent:** Wednesday, July 2, 2025 3:19 PM

**To:** Crystal Myers <cm Myers@morgancounty-il.com>

**Subject:** Tax Distribution

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**Subject:** Tax Distribution

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I hope your summer is going well. Do you know when the first distribution for the tax extension will be?

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**cmyers@morgancounty-il.com Crystal Myers**  
To: rcunningham@jsd117.org Richard Cunningham

Thursday, July 3, 2025 at 1:28:01 PM Central Daylight Time

Good afternoon,

Yes. The corrected extension lowered the amount due for tax year 2024, so 80% of the amount I collected so far will be distributed. The 20% holdback is withheld every year for refunds and corrections. The final distribution includes all withheld funds.

Have a great holiday weekend!

**Crystal L. Myers**

Morgan County Treasurer

300 W. State Street

Jacksonville, IL 62650

Phone: (217) 243-4311

Fax: (217) 245-1627

**From:** Richard Cunningham  
**Sent:** Thursday, July 3, 2025 12:10 PM  
**To:** Crystal Myers <cmyers@morgancounty-il.com>; Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: Tax Distribution

Good afternoon,

One question concerning the tax extension. The payback of \$757,530.86 for this year, is that coming equally out of all funds on the tax extension?

On Wed, Jul 2, 2025 at 4:13 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

Excellent! Thank you!

On Wed, Jul 2, 2025 at 3:29 PM Crystal Myers <cmyers@morgancounty-il.com> wrote:

Hi Rick,

I plan to distribute next week.

All is well with me. Hope you are enjoying your summer too.

Have a great day,

**Crystal L. Myers**  
Morgan County Treasurer  
300 W. State Street  
Jacksonville, IL 62650  
Phone: (217) 243-4311  
Fax: (217) 245-1627

**From:** Richard Cunningham  
**Sent:** Wednesday, July 2, 2025 3:19 PM

1/15/26, 12:45 PM

Google Vault - Tax Distribution

**To:** Crystal Myers <cmyers@morgancounty-il.com>

**Subject:** Tax Distribution

Good afternoon,

I hope your summer is going well. Do you know when the first distribution for the tax extension will be?

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: rcunningham@jsd117.org Richard Cunningham

Tuesday, July 8, 2025 at 9:19:10 AM Central Daylight Time

I talked to Crystal and I think I understand this, so whatever you put on your levy that will be how I put them in.

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**Phone: (217) 243-8581**

**Subject:** Re: Tax Distribution

One question concerning the tax extension. The payback of \$757,530.86 for this year, is that coming equally out of all funds on the tax extension?

Excellent! Thank you!

Hi Rick,

I plan to distribute next week.

All is well with me. Hope you are enjoying your summer too.

Have a great day,

Fax: (217) 245-1627

**From:** Richard Cunningham  
**Sent:** Wednesday, July 2, 2025 3:19 PM  
**To:** Crystal Myers <cmyers@morgancounty-il.com>  
**Subject:** Tax Distribution

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I hope your summer is going well. Do you know when the first distribution for the tax extension will be?

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411



---

## tax reports

---

ssills@morgancounty-il.gov Sherry Sills  
To: rcunningham@jsd117.org Richard Cunningham

Monday, December 8, 2025 at 12:39:59 PM Central Standard Time

Here you go.

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

---

### Attachments:

doc02163320251208123742.pdf 1.2M

---

rcunningham@jsd117.org Richard Cunningham  
To: ssills@morgancounty-il.gov Sherry Sills

Monday, December 8, 2025 at 1:26:10 PM Central Standard Time

Thank you so much for this! Can I ask of one more thing. Could I also have 2003 and 2004 for Morgan County?

On Mon, Dec 8, 2025 at 12:40 PM Sherry Sills <ssills@morgancounty-il.gov> wrote:

Here you go.

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

--  
Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

**ssills@morgancounty-il.gov Sherry Sills**  
To: rcunningham@jsd117.org Richard Cunningham

Monday, December 8, 2025 at 2:18:54 PM Central Standard Time

Here you go.

Thanks

Sherry

**Sherry Sills**  
**Morgan County Clerk and Recorder**  
**300 West State Street**  
**P.O. Box 1387**  
**Jacksonville, Illinois 62651-1387**  
**Phone: (217) 243-8581**

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, December 8, 2025 1:26 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: tax reports

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On Mon, Dec 8, 2025 at 12:40 PM Sherry Sills <ssills@morgancounty-il.gov> wrote:

Here you go.

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

--  
Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**Attachments:**

doc02163820251208141809.pdf 129k

---

rcunningham@jsd117.org Richard Cunningham  
To: ssills@morgancounty-il.gov Sherry Sills

Monday, December 8, 2025 at 4:30:25 PM Central Standard Time

Thank you. Could I also get the one for 2024 for the City of Jacksonville?

On Mon, Dec 8, 2025 at 2:19 PM Sherry Sills <ssills@morgancounty-il.gov> wrote:

Here you go.

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**From:** Richard Cunningham <rcunningham@jsd117.org>

**Sent:** Monday, December 8, 2025 1:26 PM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** Re: tax reports

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Here you go.

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

--  
Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

**ssills@morgancounty-il.gov Sherry Sills**  
**To: rcunningham@jsd117.org Richard Cunningham**

Tuesday, December 9, 2025 at 9:11:52 AM Central Standard Time

**Sherry Sills**  
**Morgan County Clerk and Recorder**  
**300 West State Street**  
**P.O. Box 1387**  
**Jacksonville, Illinois 62651-1387**  
**Phone: (217) 243-8581**

**From:** Richard Cunningham <rcunningham@jsd117.org>  
**Sent:** Monday, December 8, 2025 4:30 PM  
**To:** Sherry Sills <ssills@morgancounty-il.gov>  
**Subject:** Re: tax reports

Thank you. Could I also get the one for 2024 for the City of Jacksonville?

On Mon, Dec 8, 2025 at 2:19 PM Sherry Sills <ssills@morgancounty-il.gov> wrote:

Here you go.

## Thanks

## Sherry

**Sherry Sills**  
**Morgan County Clerk and Recorder**  
**300 West State Street**  
**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**From:** Richard Cunningham <rcunningham@jsd117.org>

**Sent:** Monday, December 8, 2025 1:26 PM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Subject:** Re: tax reports

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Here you go.

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

---

**Attachments:**

**doc02165320251209090852.pdf** 49k

**Abatement of 2025 Levy for Life Safety Bonds**

tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo

To: rcunningham@jsd117.org Richard Cunningham

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore

Monday, January 5, 2026 at 9:57:43 AM Central Standard Time

Rick,

Per our conversation this morning please reach out to the Morgan County Clerk to discuss the following:

1. Explain that:
  1. the District will issue Life Safety Bonds with a 2025 levy, and that the necessary closing documents will be filed with the County Clerk on February 27<sup>th</sup>.
  2. the Board will abate the annual debt service payments on the bonds.
  3. for the 2025 levy, the Board will be unable to adopt an abatement resolution until its March 18<sup>th</sup> regular Board meeting.
2. Confirm that the County Clerk if they will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19 or 20.

Thanks,

Tammie

**TAMMIE BECKWITH SCHALLMO**

SVP, Managing Director

Public Finance Team

PMA Securities, LLC

PTMA.png

MSRB Rule G-42 requires municipal advisors to provide disclosures regarding all material conflicts of interest and any legal or disciplinary events material to a client's evaluation of the firm or the integrity of the firm's management or advisory personnel. A link to the PMA Securities, LLC Municipal Advisor Disclosure Statement can be found here.

(630) 657-6446

Helping Communities Thrive

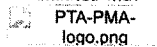
tammie.beckwithschallmo@ptma.com

www.ptma.com

Connect with us on LinkedIn



Affiliated with



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**Attachments:**

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email\_eea83061-481e-45d8-b89c-ade57da23b88.png 2.5k

web\_8b7caca3-7f4d-4db8-b74e-c483a206f133.png 2.8k

linkedin\_32x32\_fc861881-9216-49b2-8111-ed167a8c3c92.png 338

hiring2\_5a9602b5-9972-4a90-aefa-1aa2fa94626d.jpg 7.9k

pta-pma-logo\_c7da0a3a-89e2-402a-9268-29894cdc04.png 31k



**Jacksonville School District HLS Bonds**

rcunningham@jsd117.org Richard Cunningham

To: ssills@morgancounty-il.gov Sherry Sills

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Monday, January 5, 2026 at 10:45:58 AM Central Standard Time

Sherry,

I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

harding@chapman.com Kyle W. Harding

To: rcunningham@jsd117.org Richard Cunningham

Monday, January 5, 2026 at 10:46:56 AM Central Standard Time

Perfect. Thank you for sending this.

Kyle W. Harding | Partner  
Chapman and Cutler LLP  
320 S Canal Street | Chicago, IL 60606  
D 312.845.3278  
C 312.607.9112  
harding@chapman.com  
\* Admitted in Illinois only

**From:** Richard Cunningham <rcunningham@jsd117.org>**Date:** Monday, January 5, 2026 at 10:46 AM**To:** Sherry Sills <ssills@morgancounty-il.gov>**Cc:** Steve Ptacek <sptacek@jsd117.org>, Matthew Moore <mmoore@jsd117.org>, Tammie Beckwith Schallmo <tammie.beckwithschallmo@ptma.com>, Kyle W. Harding <harding@chapman.com>**Subject:** Jacksonville School District HLS Bonds

Sherry,

I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

Charlotte | Chicago | New York | Salt Lake City | San Francisco | Washington, DC | chapman.com

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ssills@morgancounty-il.gov Sherry Sills

To: rcunningham@jsd117.org Richard Cunningham

Monday, January 5, 2026 at 10:49:31 AM Central Standard Time

I will forward this on to my vendor and see what I get back, and I will let you know.

**Sherry Sills****Morgan County Clerk and Recorder****300 West State Street****P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**From:** Richard Cunningham <rcunningham@jsd117.org>

**Sent:** Monday, January 5, 2026 10:46 AM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Cc:** Steve Ptacek <sptacek@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tammie Beckwith Schallmo <tammie.beckwithschallmo@ptma.com>; Kyle Harding <harding@chapman.com> <harding@chapman.com>

**Subject:** Jacksonville School District HLS Bonds

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Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

—

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

rcunningham@jsd117.org Richard Cunningham

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Monday, January 5, 2026 at 10:58:34 AM Central Standard Time

Below is the response I received from the Clerk.

I will forward this on to my vendor and see what I get back, and I will let you know.

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

On Mon, Jan 5, 2026 at 10:45 AM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

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Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

—

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo

To: rcunningham@jsd117.org Richard Cunningham

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, harding@chapman.com Kyle Harding (harding@chapman.com)

Monday, January 5, 2026 at 7:18:07 PM Central Standard Time

**Attachments:**

rcunningham@jsd117.org Richard Cunningham

Wednesday, January 7, 2026 at 1:26:16 PM Central Standard Time

I am following up with the above request. Has the vendor responded?

Sherry,

Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

Wednesday, January 7, 2026 at 1:54:35 PM Central Standard Time

## Sherry

**From:** Richard Cunningham <rcunningham@jsd117.org>

**Subject: Re: Jacksonville School District HLS Bonds**

**Sherry,**

I am following up with the above request. Has the vendor responded?

On Mon, Jan 5, 2026 at 10:45 AM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

rcunningham@jsd117.org Richard Cunningham

Monday, January 12, 2026 at 8:24:58 AM Central Standard Time

To: ssills@morgancounty-il.gov Sherry Sills

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Sherry,

Is there an anticipated date when we will hear back regarding our question concerning the Life Safety Bonds and the Abatement Resolution?

On Wed, Jan 7, 2026 at 1:26 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

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Sherry,

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Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

ssills@morgancounty-il.gov Sherry Sills

Monday, January 12, 2026 at 8:36:49 AM Central Standard Time

To: rcunningham@jsd117.org Richard Cunningham

I'm hoping to hear from them today, I will keep you posted

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**From:** Richard Cunningham <rcunningham@jsd117.org>

**Sent:** Monday, January 12, 2026 8:25 AM

**To:** Sherry Sills <ssills@morgancounty-il.gov>

**Cc:** Steve Ptacek <splacek@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tammie Beckwith Schallmo <tammie.beckwithschallmo@ptma.com>; Kyle Harding (harding@chapman.com) <harding@chapman.com>

**Subject:** Re: Jacksonville School District HLS Bonds

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Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

1/15/26, 12:34 PM

Google Vault - Jacksonville School District HLS Bonds

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Since Tammie asked me to reach out to the County Clerk with the abatement request, I have done so weekly and still have not gotten any answer. As stated in the group emails, she has reached out to their Third Party Vendor and she has not received any word back. How would you like me to proceed with this?

On Mon, Jan 12, 2026 at 8:24 AM Richard Cunningham <rcunningham@jsd117.org> wrote:  
Sherry,

Is there an anticipated date when we will hear back regarding our question concerning the Life Safety Bonds and the Abatement Resolution?

On Wed, Jan 7, 2026 at 1:26 PM Richard Cunningham <rcunningham@jsd117.org> wrote:  
Sherry,

I am following up with the above request. Has the vendor responded?

On Mon, Jan 5, 2026 at 10:45 AM Richard Cunningham <rcunningham@jsd117.org> wrote:  
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I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

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(217) 243-9411

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**Jacksonville School District HLS Bonds**

rcunningham@jsd117.org Richard Cunningham

To: ssills@morgancounty-il.gov Sherry Sills

Cc: splacek@jsd117.org Steve Pplacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Monday, January 5, 2026 at 10:45:58 AM Central Standard Time

Sherry,

I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

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Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

rcunningham@jsd117.org Richard Cunningham

Cc: splacek@jsd117.org Steve Pplacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Monday, January 5, 2026 at 10:58:34 AM Central Standard Time

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I will forward this on to my vendor and see what I get back, and I will let you know.

**Sherry Sills****Morgan County Clerk and Recorder****300 West State Street****P.O. Box 1387****Jacksonville, Illinois 62651-1387****Phone: (217) 243-8581**

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tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo

To: rcunningham@jsd117.org Richard Cunningham

Cc: splacek@jsd117.org Steve Pplacek, mmoore@jsd117.org Matthew Moore, harding@chapman.com Kyle Harding (harding@chapman.com)

Monday, January 5, 2026 at 7:18:07 PM Central Standard Time

Thank you!

**TAMMIE BECKWITH SCHALLMO**

SVP, Managing Director

Public Finance Team


PMA Securities, LLC


PTMA.png

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1/15/26, 11:45 AM

Google Vault - Jacksonville School District HLS Bonds

 [tammie.beckwithschallmo@ptma.com](mailto:tammie.beckwithschallmo@ptma.com)

 [www.ptma.com](http://www.ptma.com)

Connect with us on LinkedIn



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**From:** Richard Cunningham <[rcunningham@jsd117.org](mailto:rcunningham@jsd117.org)>

**Sent:** Monday, January 5, 2026 10:59 AM

**Cc:** Steve Ptacek <[sptacek@jsd117.org](mailto:sptacek@jsd117.org)>; Matthew Moore <[mmoore@jsd117.org](mailto:mmoore@jsd117.org)>; Tammie Beckwith Schallmo <[tammie.beckwithschallmo@ptma.com](mailto:tammie.beckwithschallmo@ptma.com)>; Kyle Harding <[harding@chapman.com](mailto:harding@chapman.com)> <[harding@chapman.com](mailto:harding@chapman.com)>

**Subject:** [EXTERNAL] Re: Jacksonville School District HLS Bonds

[EXTERNAL EMAIL - Use Caution]

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I will forward this on to my vendor and see what I get back, and I will let you know.

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

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Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

**Attachments:**

[ptmafslogo\(rgb\)-color\\_a37f6951-bf65-49af-a709-0b9d13e52242.png](#) 58k

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[email\\_eea83061-481e-45d8-b89c-ade57da23b88.png](#) 2.5k

[web\\_8b7caca3-7f4d-4db8-b74e-c483a206f133.png](#) 2.8k

[linkedin\\_32x32\\_fc861881-9216-49b2-8111-ed167a8c3c92.png](#) 338



1/15/26, 11:45 AM

Google Vault - Jacksonville School District HLS Bonds

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pta-pma-logo\_c7da0a3a-89e2-402a-9268-29894cdcab04.png 31k

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**rcunningham@jsd117.org Richard Cunningham**

To: ssills@morgancounty-il.gov Sherry Sills

Cc: sptacek@jsd117.org Steve Ptakek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Wednesday, January 7, 2026 at 1:26:16 PM Central Standard Time

Sherry,

I am following up with the above request. Has the vendor responded?

On Mon, Jan 5, 2026 at 10:45 AM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

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Jacksonville School District 117  
(217) 243-9411

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Monday, January 12, 2026 at 8:24:58 AM Central Standard Time

Sherry,

Is there an anticipated date when we will hear back regarding our question concerning the Life Safety Bonds and the Abatement Resolution?

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I am following up with the above request. Has the vendor responded?

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Wednesday, January 14, 2026 at 12:04:30 PM Central Standard Time

Since Tammie asked me to reach out to the County Clerk with the abatement request, I have done so weekly and still have not gotten any answer. As stated in the group emails, she has reached out to their Third Party Vendor and she has not received any word back. How would you like me to proceed with this?

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Is there an anticipated date when we will hear back regarding our question concerning the Life Safety Bonds and the Abatement Resolution?

On Wed, Jan 7, 2026 at 1:26 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

1/15/26, 11:45 AM

Google Vault - Jacksonville School District HLS Bonds

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**Jacksonville School District HLS Bonds**

rcunningham@jsd117.org Richard Cunningham

To: ssills@morgancounty-il.gov Sherry Sills

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

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Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

Monday, January 5, 2026 at 10:46:56 AM Central Standard Time

**From:** Richard Cunningham <rcunningham@jsd117.org>**Date:** Monday, January 5, 2026 at 10:46 AM**To:** Sherry Sills <ssills@morgancounty-il.gov>**Cc:** Steve Ptacek <sptacek@jsd117.org>, Matthew Moore <mmoore@jsd117.org>, Tammie Beckwith Schallmo <tammie.beckwithschallmo@ptma.com>, Kyle W. Harding <harding@chapman.com>**Subject:** Jacksonville School District HLS Bonds

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Monday, January 5, 2026 at 10:49:31 AM Central Standard Time

ssills@morgancounty-il.gov Sherry Sills

To: rcunningham@jsd117.org Richard Cunningham

I will forward this on to my vendor and see what I get back, and I will let you know.

**Sherry Sills****Morgan County Clerk and Recorder****300 West State Street****P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

From: Richard Cunningham <rcunningham@jsd117.org>  
Sent: Monday, January 5, 2026 10:46 AM  
To: Sherry Sills <ssills@morgancounty-il.gov>  
Cc: Steve Ptakek <splacek@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tammie Beckwith Schallmo <tammie.beckwithschallmo@ptma.com>; Kyle Harding (harding@chapman.com) <harding@chapman.com>  
Subject: Jacksonville School District HLS Bonds

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Jacksonville School District 117

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Cc: splacek@jsd117.org Steve Ptakek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

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tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo

To: rcunningham@jsd117.org Richard Cunningham

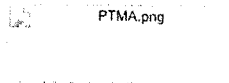
Cc: splacek@jsd117.org Steve Ptakek, mmoore@jsd117.org Matthew Moore, harding@chapman.com Kyle Harding (harding@chapman.com)

Monday, January 5, 2026 at 7:18:07 PM Central Stan

Thank you!

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SVP, Managing Director  
Public Finance Team  
PMA Securities, LLC



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(630) 657-6446

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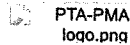
[tammie.beckwithschallmo@ptma.com](mailto:tammie.beckwithschallmo@ptma.com)

[www.ptma.com](http://www.ptma.com)

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Affiliated with:



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From: Richard Cunningham <[rcunningham@jsd117.org](mailto:rcunningham@jsd117.org)>

Sent: Monday, January 5, 2026 10:59 AM

Cc: Steve Placek <[splacek@jsd117.org](mailto:splacek@jsd117.org)>; Matthew Moore <[mmoore@jsd117.org](mailto:mmoore@jsd117.org)>; Tammie Beckwith Schallmo <[tammie.beckwithschallmo@ptma.com](mailto:tammie.beckwithschallmo@ptma.com)>; Kyle Harding (<[harding@chapman.cc](mailto:harding@chapman.cc)>)

Subject: [EXTERNAL] Re: Jacksonville School District HLS Bonds

[EXTERNAL EMAIL - Use Caution]

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**Morgan County Clerk and Recorder**

**300 West State Street**

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**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

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Jacksonville School District 117

(217) 243-9411



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Monday, January 12, 2026 at 8:24:58 AM Central Standard Time

To: ssills@morgancounty-il.gov Sherry Sills

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Sherry,

Is there an anticipated date when we will hear back regarding our question concerning the Life Safety Bonds and the Abatement Resolution?

On Wed, Jan 7, 2026 at 1:26 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

I am following up with the above request. Has the vendor responded?

On Mon, Jan 5, 2026 at 10:45 AM Richard Cunningham <rcunningham@jsd117.org> wrote:

Sherry,

I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

--

Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

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Respectfully,

Rick Cunningham, CSBO

Jacksonville School District 117

(217) 243-9411

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ssills@morgancounty-il.gov Sherry Sills

Monday, January 12, 2026 at 8:36:49 AM Central Standard Time

To: rcunningham@jsd117.org Richard Cunningham

I'm hoping to hear from them today, I will keep you posted

Sherry

**Sherry Sills**  
**Morgan County Clerk and Recorder**  
**300 West State Street**  
**P.O. Box 1387**  
**Jacksonville, Illinois 62651-1387**  
**Phone: (217) 243-8581**

From: Richard Cunningham <rcunningham@jsd117.org>  
Sent: Monday, January 12, 2026 8:25 AM  
To: Sherry Sills <ssills@morgancounty-il.gov>  
Cc: Steve Ptacek <splacek@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tammie Beckwith Schallmo <tammie.beckwithschallmo@ptma.com>; Kyle Harding <harding@chapman.com> <harding@chapman.com>  
Subject: Re: Jacksonville School District HLS Bonds

Sherry,

Is there an anticipated date when we will hear back regarding our question concerning the Life Safety Bonds and the Abatement Resolution?

On Wed, Jan 7, 2026 at 1:26 PM Richard Cunningham <rcunningham@jsd117.org> wrote:

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On Mon, Jan 5, 2026 at 10:45 AM Richard Cunningham <rcunningham@jsd117.org> wrote:

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Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

--

Respectfully,

Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

--

Respectfully,

Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

Respectfully,

Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411



1/15/26, 12:46 PM

Google Vault - Jacksonville School District HLS Bonds

Cc: sptacek@jsd117.org Steve Ptacek, mmoore@jsd117.org Matthew Moore, tammie.beckwithschallmo@ptma.com Tammie Beckwith Schallmo, harding@chapman.com Kyle Harding (harding@chapman.com)

Since Tammie asked me to reach out to the County Clerk with the abatement request, I have done so weekly and still have not gotten any answer. As stated in the group emails, she has reached out to their Third Party Vendor and she has not received any word back. How would you like me to proceed with this?

On Mon, Jan 12, 2026 at 8:24 AM Richard Cunningham <rcunningham@jsd117.org> wrote:  
Sherry,

Is there an anticipated date when we will hear back regarding our question concerning the Life Safety Bonds and the Abatement Resolution?

On Wed, Jan 7, 2026 at 1:26 PM Richard Cunningham <rcunningham@jsd117.org> wrote:  
Sherry,

I am following up with the above request. Has the vendor responded?

On Mon, Jan 5, 2026 at 10:45 AM Richard Cunningham <rcunningham@jsd117.org> wrote:  
Sherry,

I have been asked by our Bond Counsel and Municipal Advisor to reach out to you regarding the Life Safety Bonds that the District will be selling next month. These bonds will impact the 2025 levy and the necessary closing documents that will be filed with you (the County Clerk) on February 27. The District will abate the 2025 levy for these bonds. However, the Board will not be able to adopt the abatement resolution until the March 18th regular board meeting.

Please confirm that you (the County Clerk) will accept the abatement resolution against the 2025 levy for the Life Safety Bonds on either March 19th or March 20th.

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Respectfully,  
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Jacksonville School District 117  
(217) 243-9411

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(217) 243-9411

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Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

**sptacek@jsd117.org Steve Ptacek**

To: mwoods@morgancounty-il.gov Michael Woods, mwankel@morgancounty-il.com Mike Wankel (mwankel@morgancounty-il.com), rwood@morgancounty-il.com

## Taxing Errors

- My concern has never been about intent, blame, or motive. It is about the continued absence of a clear, consolidated, and easily understood public explanation of the full overpayment and the remaining balance owed. While information has been shared across

I also want to state plainly that this issue has no connection whatsoever to my prior concerns regarding masking protocols during the 2021 return to school. Those matters are entirely unrelated. This is solely about transparency, fiscal accountability, and stewardship of taxpayer dollars. Given the seriousness of the issue, I would have expected a professional response focused on facts and public clarity—not a tit-for-tat characterization that frames this as a personal vendetta, or that seeks to undermine or minimize the substance of the concerns being raised.

Finally, if there remains any disagreement or misunderstanding regarding the amounts still owed—as suggested by the fact that the figures I referenced came directly from the County Clerk—then that alone signals the need for greater clarity. If the Clerk, the district, and the county are not fully aligned on the same numbers, it indicates that this matter may not be as settled or universally understood as has been asserted.

Respectfully,  
Michael Woods  
Morgan County Commissioner

<https://discovery.google.com/discover/Disciplines?from=000270136&hl=en&q=0+1+2+100+100%2F100%2F100>

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Monday, January 12, 2026 2:15 PM  
**To:** Michael Woods <mwoods@morgancounty-il.gov>; Mike Wankel <mwankel@morgancounty-il.com>; Racer Wood <rwood@morgancounty-il.com>  
**Cc:** Matthew Moore <mmoore@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>  
**Subject:** Press Release

I need to clarify the inaccurate math Mr. Woods used in his "press release". His numbers of what is owed are off. We agreed on these numbers in the MOU:

#### Taxing Errors

1. Levy Year 2022-\$754,817 (overpayment)
2. Levy Year 2023-\$796,320 (overpayment)
3. Levy Year 2024-\$832,663 (Was not actually sent out to the taxpayers, see #1 below. Since it was not collected, we don't have to repay it).

#### Pay Back

1. Levy Year 2024-Reduced aggregate extension based from \$24,859,127 to \$24,062,874 which reduced the levy year 2024 total capped extension in the amount of \$833,193 **AEB was reduced**
2. Levy Year 2024-Abated \$823,663 **completed**
3. Levy 2025-District will need to abate \$717,944 (still owe) (Attorneys from both entities will be involved in confirming this final number).

#### Result:

- We collected \$500,000 less in taxes in 2025 (tax year 2024) than we collected in 2024 (tax year 2023).
- The district finding of this error and immediately reporting it will save the tax payers at least \$10 million over the next 10. The annual amount of over collection would have increased by CPI each year.

I have issued all of this information at multiple open session board meetings. I discussed the overpayment at last month's tax presentations.

This is an FYI for the others as we move forward into the final payback session.

Steve Ptacek

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#### **Attachments:**

image001.png 31k

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**sptacek@jsd117.org Steve Ptacek** Wednesday, January 14, 2026 at 3:10:25 PM Central Standard Time  
To: mwoods@morgancounty-il.gov Michael Woods  
Cc: mwankel@morgancounty-il.com Mike Wankel, rwood@morgancounty-il.com Racer Wood, mmoore@jsd117.org Matthew Moore, rcunningham@jsd117.org Richard Cunningham, ssills@morgancounty-il.gov Sherry Sills

Mr. Woods,

We have an MOU with agreed numbers and a payment plan. Those numbers were calculated following the input of the county's vendor and attorneys from both sides.

I find it ridiculous that you think that sending out a press release instead of organizing another meeting and voicing your concerns could at all be consider you being "committed to working constructively toward a clear and final resolution"

I am currently contemplating the level of my response.

Regarding interest, this wasn't a JSD mistake, this was a county mistake. If any interest is owed, it is owed by the county. Remember, we highlighted this error and we are the reason the tax payers will save almost \$900,000 this year that will increase each year by CPI. This will total around 10 million dollars in savings over the next decade. If you are about saving the taxpayers money, JSD117 should be thanked for finding this error.

Steve Ptacek

On Mon, Jan 12, 2026 at 6:41 PM Michael Woods <mwoods@morgancounty-il.gov> wrote:

Mr. Ptacek (et.al.):

Thank you for taking the time to outline the district's understanding of the levy errors, abatements, and corrective actions. I appreciate the detail you have provided and the district's acknowledgment that an overpayment occurred and required remediation.

I want to clarify the source of the figures I referenced, as accuracy and good faith matter. The approximately \$850,000 figure came directly from the *WLD*s article reporting on your August 27 board meeting. The remaining figures—bringing the total overpayment to more than \$2.4 million, with roughly \$1.5 million (\$833,193 and \$717,944) still outstanding—came directly from County Clerk Sills, whose office is responsible for official tax records and levy reconciliation. My statements were based on those public and official sources.

My concern has never been about intent, blame, or motive. It is about the continued absence of a clear, consolidated, and easily understood public explanation of the full overpayment and the remaining balance owed. While information has been shared across multiple meetings and documents, the overall accounting has not been presented in a way that allows the public—or even me as a county commissioner—to readily understand the complete scope of the issue. I raised these concerns only after allowing ample time for the matter to be fully resolved and clearly communicated.

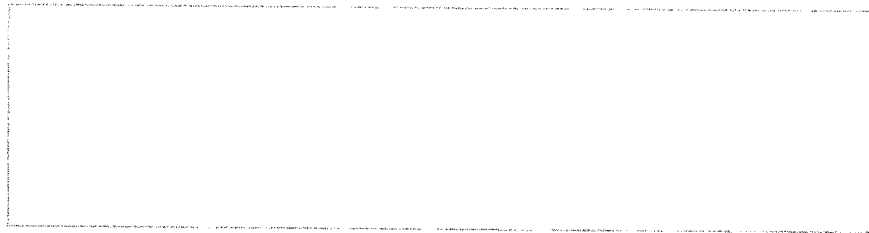
I also want to state plainly that this issue has no connection whatsoever to my prior concerns regarding masking protocols during the 2021 return to school. Those matters are entirely unrelated. This is solely about transparency, fiscal accountability, and stewardship of taxpayer dollars. Given the seriousness of the issue, I would have expected a professional response focused on facts and public clarity—not a tit-for-tat characterization that frames this as a personal vendetta, or that seeks to undermine or minimize the substance of the concerns being raised.

While you have noted that this matter has been presented at multiple board meetings, I offer the following as constructive feedback: the presentations, taken collectively, have been confusing and have often had the effect of minimizing the significance of the overpayment by redirecting attention toward future projected savings. Preventing future overcollection is important, but it does not resolve the core issue. At its heart, this matter is straightforward: an overpayment occurred, and the public deserves a clear, complete, and unified plan that plainly shows the total amount overpaid, the amounts already addressed, and the remaining balance to be repaid.

Finally, if there remains any disagreement or misunderstanding regarding the amounts still owed—as suggested by the fact that the figures I referenced came directly from the County Clerk—then that alone signals the need for greater clarity. If the Clerk, the district, and the county are not fully aligned on the same numbers, it indicates that this matter may not be as settled or universally understood as has been asserted.

My continued engagement on this issue is not personal. It is rooted in my responsibility to ensure transparency, accountability, and public trust in how taxpayer dollars are managed. I remain committed to working constructively toward a clear and final resolution that serves the district, the county, and—most importantly—the taxpayers we all represent.

Respectfully,  
Michael Woods  
Morgan County Commissioner



Morgan County - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Monday, January 12, 2026 2:15 PM

**To:** Michael Woods <mwoods@morgancounty-il.gov>; Mike Wankel <mwankel@morgancounty-il.com>; Racer Wood <rwood@morgancounty-il.com>

**Cc:** Matthew Moore <mmoore@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>

**Subject:** Press Release

I need to clarify the inaccurate math Mr. Woods used in his "press release". His numbers of what is owed are off. We agreed on these numbers in the MOU:

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1. Levy Year 2022-\$754,817 (overpayment)
2. Levy Year 2023-\$796,320 (overpayment)
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**Result:**

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- The district finding of this error and immediately reporting it will save the tax payers at least \$10 million over the next 10. The annual amount of over collection would have increased by CPI each year.

I have issued all of this information at multiple open session board meetings. I discussed the overpayment at last month's tax presentations.

This is an FYI for the others as we move forward into the final payback session.

Steve Ptacek

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**Attachments:**

image001.png 31k

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## **Fw: Press Release: District 117 Tax Overpayment & Call for Transparency**

---

[REDACTED] MARCY PATTERSON

Monday, January 12, 2026 at 9:51:55 AM Central Standard Time

To: sptacek@jsd117.org sptacek@jsd117.org

What does this say?

Respectfully sent,

Marcy L. Patterson  
[REDACTED]

---

**From:** Michael Woods <mwoods1468@hotmail.com>

**Sent:** Monday, January 12, 2026 9:50 AM

**Subject:** Press Release: District 117 Tax Overpayment & Call for Transparency

Dear Morgan County Press:

Below is a press release for your consideration regarding the District 117 tax overpayment issue. While some aspects have been reported, significant questions remain—particularly around transparency, accountability, and the full repayment of taxpayer funds.

I believe this is an important public-interest matter for Morgan County residents, and I respectfully encourage your team to examine and share the full story.

Please feel free to reach out if you have questions or would like additional information or comment.

Thank you for your time and attention.

Best regards,  
Michael Woods  
County Commissioner, Morgan County

### **FOR IMMEDIATE RELEASE**

#### **County Commissioner Michael Woods Calls for Full Transparency and Taxpayer Restitution in District 117 Tax Overpayment Case**

**Jacksonville, IL** — County Commissioner Michael Woods is calling on local media and county officials to fully examine and transparently report on a significant tax overpayment involving Jacksonville School District 117—an issue that remains only partially resolved and insufficiently explained to the public.

Recent reporting by WLDS / WEAI News and a Jacksonville District 117 Facebook post dated August 29, 2025 confirm that the district identified a substantial tax overpayment during a historical financial review. According to Superintendent Steve Ptacek, the issue surfaced when levy figures from two separate years failed to reconcile during a multi-year analysis.

To date, District 117 has addressed approximately \$850,000 of the error. However, the total overpayment exceeded \$2.4 million, leaving more than \$1.5 million (\$833,193 and \$7171,944) in taxpayer funds still



owed to the residents of Morgan County, including any interest from these funds over the past 3 years.

"That remaining balance alone demands a higher level of urgency, transparency, and public accountability than we have seen so far," Woods said.

Commissioner Woods has formally requested that the Morgan County Clerk provide a written report at the next County Board meeting outlining:

- The exact mechanism by which taxpayers will be refunded
- A clear and realistic repayment timeline
- An independent verification process to confirm accuracy and completion

Woods emphasized that the current County Clerk, Ms. Sills, did not create this problem. The issue originated under a prior clerk, who altered internal systems in a way that bypassed required levy and extension protocols. However, Woods noted that inheriting the problem does not remove the obligation to fully explain how it occurred, why it went undetected, and what safeguards are now in place to prevent a recurrence.

"Public dollars were misallocated," Woods said. "The response must therefore be public, documented, and decisive. Taxpayers deserve a complete accounting—not partial explanations or piecemeal fixes."

Woods also urged local media to pursue the full story, including the role of prior administrative decisions and the absence of transparency to date, rather than relying solely on district-level summaries.

"This matter affects every taxpayer in Morgan County and every household served by District 117," Woods added. "Residents are entitled to clarity, restitution, and confidence that this failure will not happen again."

Commissioner Woods concluded by stating that the issue must now be addressed openly and without further delay.

---

Michael D. Woods, PhD

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

*Things which are equal to the same thing are also equal to each other.*

~ Euclid's first common notion

---

sptacek@isd117.org Steve Ptacek

To [REDACTED] MARCY PATTERSON

Monday, January 12, 2026 at 10:01:16 AM Central Standard Time

Nothing new.

We noticed their error, we brought it to their attention. We have fully supported the paying back all of the overpayments.

He is creating something from nothing.

1/15/26, 11:17 AM

Google Vault - Fw: Press Release: District 117 Tax Overpayment & Call for Transparency

We are still working with them on how to do it properly without having that overpayment remain a permanent penalty every year moving forward.

He is completely out of line

Sent from my iPhone

On Jan 12, 2026, at 9:51 AM, MARCY PATTERSON [REDACTED] wrote:

What does this say?

Respectfully sent,

Marcy L. Patterson  
[REDACTED]

---

**From:** Michael Woods <mwoods1468@hotmail.com>

**Sent:** Monday, January 12, 2026 9:50 AM

**Subject:** Press Release: District 117 Tax Overpayment & Call for Transparency

Dear Morgan County Press:

Below is a press release for your consideration regarding the District 117 tax overpayment issue. While some aspects have been reported, significant questions remain—particularly around transparency, accountability, and the full repayment of taxpayer funds.

I believe this is an important public-interest matter for Morgan County residents, and I respectfully encourage your team to examine and share the full story.

Please feel free to reach out if you have questions or would like additional information or comment.

Thank you for your time and attention.

Best regards,  
Michael Woods  
County Commissioner, Morgan County

#### **FOR IMMEDIATE RELEASE**

#### **County Commissioner Michael Woods Calls for Full Transparency and Taxpayer Restitution in District 117 Tax Overpayment Case**

**Jacksonville, IL** — County Commissioner Michael Woods is calling on local media and county officials to fully examine and transparently report on a significant tax overpayment involving Jacksonville School District 117—an issue that remains only partially resolved and insufficiently explained to the public.

Recent reporting by WLDS / WEAI News and a Jacksonville District 117 Facebook post dated August 29, 2025 confirm that the district identified a substantial tax overpayment during a historical financial review.

According to Superintendent Steve Ptacek, the issue surfaced when levy figures from two separate years failed to reconcile during a multi-year analysis.

To date, District 117 has addressed approximately \$850,000 of the error. However, the total overpayment exceeded \$2.4 million, leaving more than \$1.5 million (\$833,193 and \$7171,944) in taxpayer funds still owed to the residents of Morgan County, including any interest from these funds over the past 3 years.

"That remaining balance alone demands a higher level of urgency, transparency, and public accountability than we have seen so far," Woods said.

Commissioner Woods has formally requested that the Morgan County Clerk provide a written report at the next County Board meeting outlining:

- The exact mechanism by which taxpayers will be refunded
- A clear and realistic repayment timeline
- An independent verification process to confirm accuracy and completion

Woods emphasized that the current County Clerk, Ms. Sills, did not create this problem. The issue originated under a prior clerk, who altered internal systems in a way that bypassed required levy and extension protocols. However, Woods noted that inheriting the problem does not remove the obligation to fully explain how it occurred, why it went undetected, and what safeguards are now in place to prevent a recurrence.

"Public dollars were misallocated," Woods said. "The response must therefore be public, documented, and decisive. Taxpayers deserve a complete accounting—not partial explanations or piecemeal fixes."

Woods also urged local media to pursue the full story, including the role of prior administrative decisions and the absence of transparency to date, rather than relying solely on district-level summaries.

"This matter affects every taxpayer in Morgan County and every household served by District 117," Woods added. "Residents are entitled to clarity, restitution, and confidence that this failure will not happen again."

Commissioner Woods concluded by stating that the issue must now be addressed openly and without further delay.

---

**Michael D. Woods, PhD**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

*Things which are equal to the same thing are also equal to each other.*

~ Euclid's first common notion

---

**sptacek@jsd117.org Steve Ptacek**

To: harding@chapman.com Kyle W. Harding, rcunningham@jsd117.org Richard Cunningham, mmoore@jsd117.org Matthew Moore

Monday, January 12, 2026 at 10:04:50 AM Central Standard Time

## Woods At It Again

**sptacek@jsd117.org Steve Ptacek**

Monday, January 12, 2026 at 2:07:15 PM Central Standard Time

To: hleonard@jsd117.org Heather Leonard, nbeard@jsd117.org Noel Beard, bpool@jsd117.org Byron Pool, strace@jsd117.org Sherie Trace, bstewart4@jsd117.org Brenda Stewart, twilson@jsd117.org Teresa Wilson, mlonergan2@jsd117.org Mike Lonergan, mmoore@jsd117.org Matthew Moore, rcunningham@jsd117.org Richard Cunningham

So he sent this to all the local press agencies:

### FOR IMMEDIATE RELEASE

#### **County Commissioner Michael Woods Calls for Full Transparency and Taxpayer Restitution in District 117 Tax Overpayment Case**

**Jacksonville, IL** — County Commissioner Michael Woods is calling on local media and county officials to fully examine and transparently report on a significant tax overpayment involving Jacksonville School District 117 —an issue that remains only partially resolved and insufficiently explained to the public.

Recent reporting by WLDS / WEAJ News and a Jacksonville District 117 Facebook post dated August 29, 2025 confirm that the district identified a substantial tax overpayment during a historical financial review. According to Superintendent Steve Ptacek, the issue surfaced when levy figures from two separate years failed to reconcile during a multi-year analysis.

To date, District 117 has addressed approximately \$850,000 of the error. However, the total overpayment exceeded \$2.4 million, leaving more than \$1.5 million (\$833,193 and \$7171,944) in taxpayer funds still owed to the residents of Morgan County, including any interest from these funds over the past 3 years.

“That remaining balance alone demands a higher level of urgency, transparency, and public accountability than we have seen so far,” Woods said.

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- The exact mechanism by which taxpayers will be refunded
- A clear and realistic repayment timeline
- An independent verification process to confirm accuracy and completion

Woods emphasized that the current County Clerk, Ms. Sills, did not create this problem. The issue originated under a prior clerk, who altered internal systems in a way that bypassed required levy and extension protocols. However, Woods noted that inheriting the problem does not remove the obligation to fully explain how it occurred, why it went undetected, and what safeguards are now in place to prevent a recurrence.

“Public dollars were misallocated,” Woods said. “The response must therefore be public, documented, and decisive. Taxpayers deserve a complete accounting—not partial explanations or piecemeal fixes.”

Woods also urged local media to pursue the full story, including the role of prior administrative decisions and the absence of transparency to date, rather than relying solely on district-level summaries.

"This matter affects every taxpayer in Morgan County and every household served by District 117," Woods added. "Residents are entitled to clarity, restitution, and confidence that this failure will not happen again."

Commissioner Woods concluded by stating that the issue must now be addressed openly and without further delay.

I have communicated with JJC, WLDS, and the Source today with this info.

His numbers aren't even accurate. Here are the actual numbers from our MOU:

#### Taxing Errors

1. Levy Year 2022-\$754,817 (overpayment)
2. Levy Year 2023-\$796,320 (overpayment)
3. Levy Year 2024-\$832,663 (Was not actually sent out to the taxpayers, see #1 below. Since it was not collected, we don't have to repay it).

#### Pay Back

1. Levy Year 2024-Reduced aggregate extension based from \$24,859,127 to \$24,062,874 which reduced the levy year 2024 total capped extension in the amount of \$833,193 **AEB was reduced**
2. Levy Year 2024-Abated \$823,663 **completed**
3. Levy 2025-District will need to abate \$717,944 (still owe) (Attorneys from both entities will be involved in confirming this final number).

Result:

- We collected \$500,000 less in taxes in 2025 (tax year 2024) than we collected in 2024 (tax year 2023).
- The district finding of this error and immediately reporting it will save the tax payers at least \$10 million over the next 10. The annual amount of over collection would have increased by CPI each year.

I have several guesses as to why he is being so aggressive with what is actually a non-story. I think we are probably in agreement about the real goal he is attempting to achieve.

We will be examining the county's data in detail each year. The data will be added to the trend chart and we will look for any possible inconsistencies.

We found the error, we immediately notified the county, and we worked with them on this agreed payback schedule. There is no reason for him to take his stance.

The only thing he could latch onto is that I haven't done a detailed presentation/communication to the public on the matter. I have been waiting until the last payback is finalized. Also, given this was caused by a county error, in one of our early meetings the commissioners asked me not to make this into a public issue until a solution was finalized. I gave them the political respect of only addressing as needed at school board meetings and during my tax presentations last month.

In no way have we attempted to "hide" this. Why would we? The district found the error and we are the ones that have saved the tax payers substantial money going into the future.

This is an FYI... I will need to think about how to properly respond.

twilson@jsd117.org Teresa Wilson  
To: sptacek@jsd117.org Steve Ptacek

Monday, January 12, 2026 at 3:18:01 PM Central Standard Time

This is a political move for him. He is about to be voted out of office and he feels it. His appointment will end in March!

I will stand behind everything you have said. The district uncovered the error and have begun making the repayment of funds. What else could anyone ask for? The county was fine with that resolution when it was made.

I can find NO good use for this person. He spends too much time in others business and cant even mind his own. One would hope that the community is also learning this lesson. Do not listen to him!

Appreciate all your hard work and for having the strongest back bone I have ever seen!!

Teresa

On Mon, Jan 12, 2026, 2:07 PM Steve Ptacek <sptacek@jsd117.org> wrote:  
So he sent this to all the local press agencies:

## **FOR IMMEDIATE RELEASE**

### **County Commissioner Michael Woods Calls for Full Transparency and Taxpayer Restitution in District 117 Tax Overpayment Case**

**Jacksonville, IL** — County Commissioner Michael Woods is calling on local media and county officials to fully examine and transparently report on a significant tax overpayment involving Jacksonville School District 117—an issue that remains only partially resolved and insufficiently explained to the public.

Recent reporting by WLDS / WEAI News and a Jacksonville District 117 Facebook post dated August 29, 2025 confirm that the district identified a substantial tax overpayment during a historical financial review. According to Superintendent Steve Ptacek, the issue surfaced when levy figures from two separate years failed to reconcile during a multi-year analysis.

To date, District 117 has addressed approximately \$850,000 of the error. However, the total overpayment exceeded \$2.4 million, leaving more than \$1.5 million (\$833,193 and \$7171,944) in taxpayer funds still owed to the residents of Morgan County, including any interest from these funds over the past 3 years.

“That remaining balance alone demands a higher level of urgency, transparency, and public accountability than we have seen so far,” Woods said.

Commissioner Woods has formally requested that the Morgan County Clerk provide a written report at the next County Board meeting outlining:

- The exact mechanism by which taxpayers will be refunded
- A clear and realistic repayment timeline
- An independent verification process to confirm accuracy and completion

Woods emphasized that the current County Clerk, Ms. Sills, did not create this problem. The issue originated under a prior clerk, who altered internal systems in a way that bypassed required levy and extension protocols. However, Woods noted that inheriting the problem does not remove the obligation to fully explain how it occurred, why it went undetected, and what safeguards are now in place to prevent a recurrence.

“Public dollars were misallocated,” Woods said. “The response must therefore be public, documented, and decisive. Taxpayers deserve a complete accounting—not partial explanations or piecemeal fixes.”

Woods also urged local media to pursue the full story, including the role of prior administrative decisions and the absence of transparency to date, rather than relying solely on district-level summaries.

“This matter affects every taxpayer in Morgan County and every household served by District 117,” Woods added. “Residents are entitled to clarity, restitution, and confidence that this failure will not

happen again."

Commissioner Woods concluded by stating that the issue must now be addressed openly and without further delay.

I have communicated with JJC, WLDS, and the Source today with this info.

His numbers aren't even accurate. Here are the actual numbers from our MOU:

#### Taxing Errors

1. Levy Year 2022-\$754,817 (overpayment)
2. Levy Year 2023-\$796,320 (overpayment)
3. Levy Year 2024-\$832,663 (Was not actually sent out to the taxpayers, see #1 below. Since it was not collected, we don't have to repay it).

#### Pay Back

1. Levy Year 2024-Reduced aggregate extension based from \$24,859,127 to \$24,062,874 which reduced the levy year 2024 total capped extension in the amount of \$833,193 **AEB was reduced**
2. Levy Year 2024-Abated \$823,663 **completed**
3. Levy 2025-District will need to abate \$717,944 (still owe) (Attorneys from both entities will be involved in confirming this final number).

#### Result:

- We collected \$500,000 less in taxes in 2025 (tax year 2024) than we collected in 2024 (tax year 2023).
- The district finding of this error and immediately reporting it will save the tax payers at least \$10 million over the next 10. The annual amount of over collection would have increased by CPI each year.

I have several guesses as to why he is being so aggressive with what is actually a non-story. I think we are probably in agreement about the real goal he is attempting to achieve.

We will be examining the county's data in detail each year. The data will be added to the trend chart and we will look for any possible inconsistencies.

We found the error, we immediately notified the county, and we worked with them on this agreed payback schedule. There is no reason for him to take his stance.

The only thing he could latch onto is that I haven't done a detailed presentation/communication to the public on the matter. I have been waiting until the last payback is finalized. Also, given this was caused by a county error, in one of our early meetings the commissioners asked me not to make this into a public issue until a solution was finalized. I gave them the political respect of only addressing as needed at school board meetings and during my tax presentations last month.

In no way have we attempted to "hide" this. Why would we? The district found the error and we are the ones that have saved the tax payers substantial money going into the future.

This is an FYI... I will need to think about how to properly respond.

## Press Release

sptacek@jsd117.org Steve Ptacek

Monday, January 12, 2026 at 2:14:51 PM Central Standard Time

To: mwoods@morgancounty-il.gov Michael Woods, mwankel@morgancounty-il.com Mike Wankel (mwankel@morgancounty-il.com), rwood@morgancounty-il.com

Cc: mmoore@jsd117.org Matthew Moore, rcunningham@jsd117.org Richard Cunningham

I need to clarify the inaccurate math Mr. Woods used in his "press release". His numbers of what is owed are off. We agreed on these numbers in the MOU:

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I have issued all of this information at multiple open session board meetings. I discussed the overpayment at last month's tax presentations.

This is an FYI for the others as we move forward into the final payback session.

Steve Ptacek

mwoods@morgancounty-il.gov Michael Woods

Monday, January 12, 2026 at 6:41:26 PM Central Standard Time

To: sptacek@jsd117.org Steve Ptacek, mwankel@morgancounty-il.com Mike Wankel, rwood@morgancounty-il.com Racer Wood

Cc: mmoore@jsd117.org Matthew Moore, rcunningham@jsd117.org Richard Cunningham, ssills@morgancounty-il.gov Sherry Sills

Mr. Ptacek (et.al.):

Thank you for taking the time to outline the district's understanding of the levy errors, abatements, and corrective actions. I appreciate the detail you have provided and the district's acknowledgment that an overpayment occurred and required remediation.

I want to clarify the source of the figures I referenced, as accuracy and good faith matter. The approximately \$850,000 figure came directly from the *WLDs* article reporting on your August 27 board meeting. The remaining figures—bringing the total overpayment to more than \$2.4 million, with roughly \$1.5 million (\$833,193 and \$717,944) still outstanding—came directly from County Clerk Sills, whose office is responsible for official tax records and levy reconciliation. My statements were based on those public and official sources.

My concern has never been about intent, blame, or motive. It is about the continued absence of a clear, consolidated, and easily understood public explanation of the full overpayment and the remaining balance owed. While information has been shared across



multiple meetings and documents, the overall accounting has not been presented in a way that allows the public—or even me as a county commissioner—to readily understand the complete scope of the issue. I raised these concerns only after allowing ample time for the matter to be fully resolved and clearly communicated.

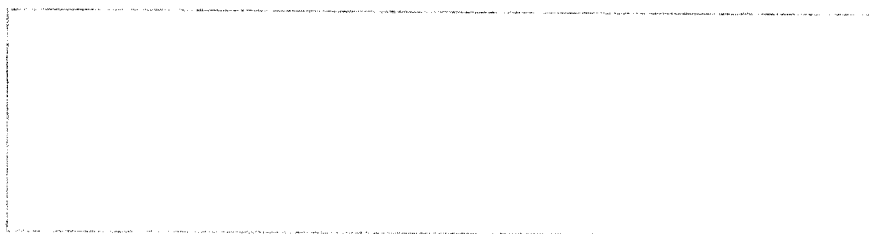
I also want to state plainly that this issue has no connection whatsoever to my prior concerns regarding masking protocols during the 2021 return to school. Those matters are entirely unrelated. This is solely about transparency, fiscal accountability, and stewardship of taxpayer dollars. Given the seriousness of the issue, I would have expected a professional response focused on facts and public clarity—not a tit-for-tat characterization that frames this as a personal vendetta, or that seeks to undermine or minimize the substance of the concerns being raised.

While you have noted that this matter has been presented at multiple board meetings, I offer the following as constructive feedback: the presentations, taken collectively, have been confusing and have often had the effect of minimizing the significance of the overpayment by redirecting attention toward future projected savings. Preventing future overcollection is important, but it does not resolve the core issue. At its heart, this matter is straightforward: an overpayment occurred, and the public deserves a clear, complete, and unified plan that plainly shows the total amount overpaid, the amounts already addressed, and the remaining balance to be repaid.

Finally, if there remains any disagreement or misunderstanding regarding the amounts still owed—as suggested by the fact that the figures I referenced came directly from the County Clerk—then that alone signals the need for greater clarity. If the Clerk, the district, and the county are not fully aligned on the same numbers, it indicates that this matter may not be as settled or universally understood as has been asserted.

My continued engagement on this issue is not personal. It is rooted in my responsibility to ensure transparency, accountability, and public trust in how taxpayer dollars are managed. I remain committed to working constructively toward a clear and final resolution that serves the district, the county, and—most importantly—the taxpayers we all represent.

Respectfully,  
Michael Woods  
Morgan County Commissioner



Morgan County - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Monday, January 12, 2026 2:15 PM

**To:** Michael Woods <mwoods@morgancounty-il.gov>; Mike Wankel <mwankel@morgancounty-il.com>; Racer Wood <rwood@morgancounty-il.com>

**Cc:** Matthew Moore <mmoore@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>

**Subject:** Press Release

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Steve Ptacek

#### Attachments:

image001.png 31k

sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 3:10:25 PM Central Standard Time

To: mwoods@morgancounty-il.gov Michael Woods

Cc: mwankel@morgancounty-il.com Mike Wankel, rwood@morgancounty-il.com Racer Wood, mmoore@jsd117.org Matthew Moore, rcunningham@jsd117.org Richard Cunningham, ssills@morgancounty-il.gov Sherry Sills

Mr. Woods,

We have an MOU with agreed numbers and a payment plan. Those numbers were calculated following the input of the county's vendor and attorneys from both sides.

I find it ridiculous that you think that sending out a press release instead of organizing another meeting and voicing your concerns could at all be consider you being "committed to working constructively toward a clear and final resolution"

I am currently contemplating the level of my response.

Regarding interest, this wasn't a JSD mistake, this was a county mistake. If any interest is owed, it is owed by the county. Remember, we highlighted this error and we are the reason the tax payers will save almost \$900,000 this year that will increase each year by CPI. This will total around 10 million dollars in savings over the next decade. If you are about saving the taxpayers money, JSD117 should be thanked for finding this error.

Steve Ptacek

On Mon, Jan 12, 2026 at 6:41 PM Michael Woods <mwoods@morgancounty-il.gov> wrote:

Mr. Ptacek (et.al.):

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Respectfully,  
Michael Woods  
Morgan County Commissioner

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Monday, January 12, 2026 2:15 PM  
**To:** Michael Woods <mwoods@morgancounty-il.gov>; Mike Wankel <mwankel@morgancounty-il.com>; Racer Wood <rwood@morgancounty-il.com>  
**Cc:** Matthew Moore <mmoore@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>  
**Subject:** Press Release

## Taxing Errors

- ## Pay Back

**No subject**

ssills@morgancounty-il.gov Sherry Sills

Wednesday, January 14, 2026 at 11:39:04 AM Central Standard Time

To: sptacek@jsd117.org Steve Ptacek

Just wanted to reach out to you, about the stuff that Michael Woods has done, no one here at the County knew he was going to do that, he just did it all on his own, I told him that I was working with the District getting this taken care of, he has sat in on all the meetings so it's not like he didn't know what was going on I also told him that we have a agreement in place so why he thought he had to do it this way I have no clue. But just wanted to let you know that we the County had no clue that this was going to happen.

Thanks

Sherry

**Sherry Sills****Morgan County Clerk and Recorder****300 West State Street****P.O. Box 1387****Jacksonville, Illinois 62651-1387****Phone: (217) 243-8581**

sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:30:15 PM Central Standard Time

To: ssills@morgancounty-il.gov Sherry Sills

Thank you so much for the email. I knew it was just him. I am going to have to respond, but I will ensure that I don't make you and the other two commissioners look bad.

On Wed, Jan 14, 2026 at 11:39 AM Sherry Sills <ssills@morgancounty-il.gov> wrote:

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**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

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sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:30:30 PM Central Standard Time

To: bdavidsmeyer@jsd117.org ♥ Barbie Davidsmeyer ♥ , rcunningham@jsd117.org Richard Cunningham,  
kzoellner@jsd117.org Kelly Zoellner, mmoore@jsd117.org Matthew Moore, tstice@jsd117.org Tami Stice

Interesting

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Wed, Jan 14, 2026 at 11:39 AM

Subject:

To: Steve Ptacek <sptacek@jsd117.org>

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**Morgan County Clerk and Recorder**

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**Jacksonville, Illinois 62651-1387**

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sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:30:53 PM Central Standard Time

To: hleonard@jsd117.org Heather Leonard, nbeard@jsd117.org Noel Beard, bpool@jsd117.org Byron Pool,  
strace@jsd117.org Sherie Trace, bstewart4@jsd117.org Brenda Stewart, twilson@jsd117.org Teresa Wilson,

mlonergan2@jsd117.org Mike Lonergan

Interesting... I think it is ugly over there

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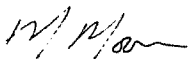
mmoore@jsd117.org **Matthew Moore**

Wednesday, January 14, 2026 at 12:34:25 PM Central Standard Time

To: sptacek@jsd117.org Steve Ptacek

Cc: bdavidsmeyer@jsd117.org ♥ Barbie Davidsmeyer ♥ , rcunningham@jsd117.org Richard Cunningham, kzoellner@jsd117.org Kelly Zoellner, tstice@jsd117.org Tami Stice

Very



Assistant Superintendent

Jacksonville School District 117

On Wed, Jan 14, 2026 at 12:30 PM Steve Ptacek <sptacek@jsd117.org> wrote:

Interesting

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Subject:

To: Steve Ptacek &lt;sptacek@jsd117.org&gt;

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twilson@jsd117.org Teresa Wilson

To: sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:46:01 PM Central Standard Time

Repeat...totally a political move

You can't fix stupid 🤔

On Wed, Jan 14, 2026, 12:31 PM Steve Ptacek <sptacek@jsd117.org> wrote:  
Interesting... I think it is ugly over there

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From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Wed, Jan 14, 2026 at 11:39 AM

Subject:

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**Jacksonville, Illinois 62651-1387**  
**Phone: (217) 243-8581**

**tstice@jsd117.org Tami Stice**

Wednesday, January 14, 2026 at 12:58:26 PM Central Standard Time

To: [sptacek@jsd117.org](mailto:sptacek@jsd117.org) Steve Ptacek, [bdavidsmeyer@jsd117.org](mailto:bdavidsmeyer@jsd117.org) ♥ Barbie Davidsmeyer ♥, [rcunningham@jsd117.org](mailto:rcunningham@jsd117.org)  
Richard Cunningham, [kzoellner@jsd117.org](mailto:kzoellner@jsd117.org) Kelly Zoellner, [mmoore@jsd117.org](mailto:mmoore@jsd117.org) Matthew Moore

That is interesting.

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Wednesday, January 14, 2026 12:30 PM

**To:**  Barbie Davidsmeyer  <bdavidsmeyer@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>; Kelly Zoellner <kzoellner@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tami Stice <tstice@jsd117.org>

**Subject:** Fwd:

Interesting

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**300 West State Street**

**P.O. Box 1387****Jacksonville, Illinois 62651-1387****Phone: (217) 243-8581****kzoellner@jsd117.org Kelly Zoellner**

Wednesday, January 14, 2026 at 1:17:00 PM Central Standard Time

To: [tstice@jsd117.org](mailto:tstice@jsd117.org) Tami SticeCc: [sptacek@jsd117.org](mailto:sptacek@jsd117.org) Steve Ptacek, [bdavidsmeyer@jsd117.org](mailto:bdavidsmeyer@jsd117.org) ♥ Barbie Davidsmeyer ♥, [rcunningham@jsd117.org](mailto:rcunningham@jsd117.org) Richard Cunningham, [mmoore@jsd117.org](mailto:mmoore@jsd117.org) Matthew Moore

Wow...very interesting.

**Kelly Zoellner**

Director of Curriculum, Instruction, and Assessment  
 Jacksonville School District #117  
 211 W. State St.  
 Jacksonville, IL 62650  
 (217) 243-9411 ext. 1119

"Develop a passion for learning. If you do, you will never cease to grow." - Anthony J. D'Angelo

On Wed, Jan 14, 2026 at 12:58 PM Tami Stice <[tstice@jsd117.org](mailto:tstice@jsd117.org)> wrote:

That is interesting.

**From:** Steve Ptacek <[sptacek@jsd117.org](mailto:sptacek@jsd117.org)>**Sent:** Wednesday, January 14, 2026 12:30 PM
**To:** ♥ Barbie Davidsmeyer ♥ <[bdavidsmeyer@jsd117.org](mailto:bdavidsmeyer@jsd117.org)>; Richard Cunningham <[rcunningham@jsd117.org](mailto:rcunningham@jsd117.org)>; Kelly Zoellner <[kzoellner@jsd117.org](mailto:kzoellner@jsd117.org)>; Matthew Moore <[mmoore@jsd117.org](mailto:mmoore@jsd117.org)>; Tami Stice <[tstice@jsd117.org](mailto:tstice@jsd117.org)>
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Wow!  
Barbie

On Jan 14, 2026, at 12:58 PM, Tami Stice <tstice@jsd117.org> wrote:

That is interesting.

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Wednesday, January 14, 2026 12:30 PM

**To:** ♥ Barbie Davidsmeyer ♥ <bdavidsmeyer@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>; Kelly Zoellner <kzoellner@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tami Stice <tstice@jsd117.org>

**Subject:** Fwd:

Interesting

----- Forwarded message -----

**From:** Sherry Sills <ssills@morgancounty-il.gov>

**Date:** Wed, Jan 14, 2026 at 11:39 AM

**Subject:**

**To:** Steve Ptacek <sptacek@jsd117.org>

Just wanted to reach out to you, about the stuff that Michael Woods has done, no one here at the County knew he was going to do that, he just did it all on his own, I told him that I was working with the District getting this taken care of, he has sat in on all the meetings so it's not like he didn't know what was going on I also told him that we have a agreement in place so why he thought he had to do it this way I have no clue. But just wanted to let you know that we the County had no clue that this was going to happen.

Thanks

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

rcunningham@jsd117.org Richard Cunningham

Wednesday, January 14, 2026 at 1:39:12 PM Central Standard Time

To: bdavidsmeyer@jsd117.org Barbie

Cc: tstice@jsd117.org Tami Stice, sptacek@jsd117.org Steve Ptacek, kzoellner@jsd117.org Kelly Zoellner, mmoore@jsd117.org Matthew Moore

Very interesting indeed.

On Wed, Jan 14, 2026 at 1:30 PM Barbie <bdavidsmeyer@jsd117.org> wrote:

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Barbie

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**Sent:** Wednesday, January 14, 2026 12:30 PM

**To:** ♥ Barbie Davidsmeyer ♥ <bdavidsmeyer@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>; Kelly Zoellner <kzoellner@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tami Stice <tstice@jsd117.org>

**Subject:** Fwd:

Interesting

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**Date:** Wed, Jan 14, 2026 at 11:39 AM

**Subject:**

**To:** Steve Ptacek <sptacek@jsd117.org>

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**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

--

Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

---

ssills@morgancounty-il.gov Sherry Sills  
To: sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 1:55:53 PM Central Standard Time

Thank you, just sucks that he has to be this way.

Sherry

**Sherry Sills**

**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

**From:** Steve Ptacek <sptacek@jsd117.org>  
**Sent:** Wednesday, January 14, 2026 12:30 PM  
**To:** Sherry Sills <:ssills@morgancounty-il.gov>  
**Subject:** Re:

Thank you so much for the email. I knew it was just him. I am going to have to respond, but I will ensure that I don't make you and the other two commissioners look bad.

On Wed, Jan 14, 2026 at 11:39 AM Sherry Sills <:ssills@morgancounty-il.gov> wrote:

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**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

---

**No subject**

---

ssills@morgancounty-il.gov Sherry Sills

Wednesday, January 14, 2026 at 11:39:04 AM Central Standard Time

To: sptacek@jsd117.org Steve Ptacek

Just wanted to reach out to you, about the stuff that Michael Woods has done, no one here at the County knew he was going to do that, he just did it all on his own, I told him that I was working with the District getting this taken care of, he has sat in on all the meetings so it's not like he didn't know what was going on I also told him that we have a agreement in place so why he thought he had to do it this way I have no clue. But just wanted to let you know that we the County had no clue that this was going to happen.

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**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

---

sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:30:15 PM Central Standard Time

To: ssills@morgancounty-il.gov Sherry Sills

Thank you so much for the email. I knew it was just him. I am going to have to respond, but I will ensure that I don't make you and the other two commissioners look bad.

On Wed, Jan 14, 2026 at 11:39 AM Sherry Sills <ssills@morgancounty-il.gov> wrote:

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**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

---

sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:30:30 PM Central Standard Time

To: bdavidsmeyer@jsd117.org ♥ Barbie Davidsmeyer ♥ , rcunningham@jsd117.org Richard Cunningham,  
kzoellner@jsd117.org Kelly Zoellner, mmoore@jsd117.org Matthew Moore, tstice@jsd117.org Tami Stice

Interesting

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Wed, Jan 14, 2026 at 11:39 AM

Subject:

To: Steve Ptacek <sptacek@jsd117.org>

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**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387**

**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

---

sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:30:53 PM Central Standard Time

To: hleonard@jsd117.org Heather Leonard, nbeard@jsd117.org Noel Beard, bpool@jsd117.org Byron Pool,  
strace@jsd117.org Sherie Trace, bstewart4@jsd117.org Brenda Stewart, twilson@jsd117.org Teresa Wilson,



mlonergan2@jsd117.org Mike Lonergan

Interesting... I think it is ugly over there

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Wed, Jan 14, 2026 at 11:39 AM

Subject:

To: Steve Ptacek <sptacek@jsd117.org>

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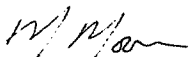
mmoore@jsd117.org **Matthew Moore**

Wednesday, January 14, 2026 at 12:34:25 PM Central Standard Time

To: sptacek@jsd117.org Steve Ptacek

Cc: bdavidsmeyer@jsd117.org ♥ Barbie Davidsmeyer ♥ , rcunningham@jsd117.org Richard Cunningham,  
kzoellner@jsd117.org Kelly Zoellner, tstice@jsd117.org Tami Stice

Very



Assistant Superintendent

Jacksonville School District 117

On Wed, Jan 14, 2026 at 12:30 PM Steve Ptacek <sptacek@jsd117.org> wrote:  
Interesting

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Wed, Jan 14, 2026 at 11:39 AM

Subject:

To: Steve Ptacek &lt;sptacek@jsd117.org&gt;

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Thanks

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**Sherry Sills****Morgan County Clerk and Recorder**

300 West State Street

**P.O. Box 1387****Jacksonville, Illinois 62651-1387****Phone: (217) 243-8581**

---

twilson@jsd117.org Teresa Wilson  
To: sptacek@jsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 12:46:01 PM Central Standard Time

Repeat...totally a political move

You can't fix stupid 🤔

On Wed, Jan 14, 2026, 12:31 PM Steve Ptacek <sptacek@jsd117.org> wrote:  
Interesting... I think it is ugly over there

----- Forwarded message -----

From: **Sherry Sills** <ssills@morgancounty-il.gov>

Date: Wed, Jan 14, 2026 at 11:39 AM

Subject:

To: Steve Ptacek &lt;sptacek@jsd117.org&gt;

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**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

---

tstice@jsd117.org Tami Stice

Wednesday, January 14, 2026 at 12:58:26 PM Central Standard Time

To: sptacek@jsd117.org Steve Ptacek, bdavidsmeyer@jsd117.org ♥ Barbie Davidsmeyer ♥ , rcunningham@jsd117.org  
Richard Cunningham, kzoellner@jsd117.org Kelly Zoellner, mmoore@jsd117.org Matthew Moore

That is interesting.

---

**From:** Steve Ptacek <sptacek@jsd117.org>

**Sent:** Wednesday, January 14, 2026 12:30 PM

**To:** ♥ Barbie Davidsmeyer ♥ <bdavidsmeyer@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>;  
Kelly Zoellner <kzoellner@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tami Stice <tstice@jsd117.org>

**Subject:** Fwd:

Interesting

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Date: Wed, Jan 14, 2026 at 11:39 AM

Subject:

To: Steve Ptacek <sptacek@jsd117.org>

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**Morgan County Clerk and Recorder**

**300 West State Street**

**P.O. Box 1387****Jacksonville, Illinois 62651-1387****Phone: (217) 243-8581****kzoellner@jsd117.org Kelly Zoellner**

Wednesday, January 14, 2026 at 1:17:00 PM Central Standard Time

To: tstice@jsd117.org Tami Stice

Cc: sptacek@jsd117.org Steve Ptacek, bdavidsmeyer@jsd117.org ♥ Barbie Davidsmeyer ♥ , rcunningham@jsd117.org Richard Cunningham, mmoore@jsd117.org Matthew Moore

Wow...very interesting.

**Kelly Zoellner**

Director of Curriculum, Instruction, and Assessment  
 Jacksonville School District #117  
 211 W. State St.  
 Jacksonville, IL 62650  
 (217) 243-9411 ext. 1119

"Develop a passion for learning. If you do, you will never cease to grow." - Anthony J. D'Angelo

On Wed, Jan 14, 2026 at 12:58 PM Tami Stice <tstice@jsd117.org> wrote:  
 That is interesting.

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**Sent:** Wednesday, January 14, 2026 12:30 PM

**To:** ♥ Barbie Davidsmeyer ♥ <bdavidsmeyer@jsd117.org>; Richard Cunningham <rcunningham@jsd117.org>; Kelly Zoellner <kzoellner@jsd117.org>; Matthew Moore <mmoore@jsd117.org>; Tami Stice <tstice@jsd117.org>

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Interesting

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**Jacksonville, Illinois 62651-1387**

**Phone: (217) 243-8581**

---

**bdavidsmeyer@jsd117.org Barbie**

Wednesday, January 14, 2026 at 1:30:35 PM Central Standard Time

To: **tstice@jsd117.org Tami Stice**

Cc: **sptacek@jsd117.org Steve Ptacek, rcunningham@jsd117.org Richard Cunningham, kzoellner@jsd117.org Kelly Zoellner, mmoore@jsd117.org Matthew Moore**

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**Subject:** Fwd:

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Wednesday, January 14, 2026 at 1:39:12 PM Central Standard Time

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Respectfully,  
Rick Cunningham, CSBO  
Jacksonville School District 117  
(217) 243-9411

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ssills@morgancounty-il.gov Sherry Sills  
To: sptacek@jdsd117.org Steve Ptacek

Wednesday, January 14, 2026 at 1:55:53 PM Central Standard Time

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**Sent:** Wednesday, January 14, 2026 12:30 PM  
**To:** Sherry Sills <:ssills@morgancounty-il.gov>  
**Subject:** Re:

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