

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

In re:

MIDWEST CHRISTIAN VILLAGES, INC.  
*et al.*,

Debtors.

Chapter 11

Case No. 24-42473-659

(Jointly Administered)

**STIPULATION AND AGREED ORDER ON CLAIM NO. 18-1 FILED BY THE  
ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY**

This Stipulation (“Stipulation”) is made and entered into by and among the above-captioned Debtors (the “Debtors”) and the Illinois Department of Employment Security (“Department,” together with the Debtors, the “Parties”), by and through their respective attorneys, on the resolution of Claim No. 18-1 filed by the Department (the “Claim”) and the objection thereto filed by the Debtors. The Parties hereby stipulate and agree as follows:

**RECITALS**

A. On July 16, 2024, the Debtors filed voluntary petitions for relief pursuant to chapter 11 of the Bankruptcy Code.

B. On December 16, 2024, the Department filed the Claim as an administrative priority claim in the amount of \$14,827.02 for state unemployment insurance tax owed for the third quarter of 2024 against Debtor Christian Horizons Living, LLC.

C. On February 24, 2025, the Debtors filed their *Second Omnibus Objection to Claims* [Docket No. 608] (the “Objection”) objecting to the Claim on the basis that pursuant to the Debtors’ books and records, no amounts were due and no liability existed as to the Department.



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D. On March 18, 2025, the Department filed a *Response to Debtors' Objection to Claim No. 18* [Docket No. 640] requesting that the Court overrule the Debtors' Objection as to the Claim.

E. On April 2, 2025, the Court entered the *Order Granting Debtors' Second Omnibus Objection to Claims* (the "Omnibus Order") [Docket No. 679]. The Omnibus Order provided that the Claim would be continued for a further hearing on April 22, 2025 at 11:00 a.m. in Courtroom 7-North.

F. The Parties engaged in good faith, arms-length negotiations regarding the treatment of the Claim in these bankruptcy proceedings.

G. The Parties hereby agree that, the Claim should be deemed satisfied in the amount of \$14,827.02 for all post-petition administrative priority amounts for the third quarter of 2024 as against Debtor Christian Horizons Living, LLC which amount has been paid as have all amounts for the fourth quarter of 2024. The Department is not precluded from filing a claim for postpetition periods not included in Claim 18-1.

NOW, THEREFORE, the Parties **STIPULATE** and **AGREE** and it is hereby **ORDERED** as follows:

1. The above recitals are incorporated by reference into this Stipulation with the same force and effect as if fully set forth hereinafter.
2. The Stipulation is **APPROVED** in its entirety.
3. The Claim is deemed satisfied in the amount of \$14,827.02 for all post-petition administrative priority amounts for the third quarter of 2024 as against Debtor Christian Horizons Living, LLC which has been paid in full. The Department is not precluded from filing a claim for postpetition periods not included in Claim 18-1.

4. The terms of this Order will be immediately effective and enforceable upon its entry.

5. The Parties are authorized to take any action necessary or appropriate to implement the terms of the Stipulation and this Order without further order from this Court.

6. The undersigned counsel to the Parties hereby represent and warrant they have full authority to execute this Stipulation on behalf of the respective Parties and that the respective Parties have full knowledge of, and have consented to, this Stipulation.

7. The Court shall retain jurisdiction over any and all matters arising from or related to the implementation of this Order or the Stipulation.

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KATHY A. SURRATT-STATES  
U.S. Bankruptcy Judge

DATED: \_\_\_\_\_, 2025  
St. Louis, Missouri

**AGREED AS TO FORM AND  
SUBSTANCE:**

**Illinois Department of Employment Security**

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Illinois Attorney General

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*Co-Counsel to the Debtors and Debtors-in-  
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