

**State Employees' Retirement System
of the State of Illinois**

Auditor's Report on Pension Schedules

For the Year Ended June 30, 2015

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois

**State Employees' Retirement System
of the State of Illinois
Pension Schedules Report
For the Year Ended June 30, 2015**

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State Employees' Retirement System of the State of Illinois

June 30, 2015

System Officials

Executive Secretary
Accounting Division Manager
Internal Auditor

Timothy B. Blair
Alan Fowler, CPA
Casey Evans (effective 10/1/14 – Present)

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State Employees' Retirement System of the State of Illinois

Pension Schedules Report Summary

June 30, 2015

Summary

The audit of the accompanying pension schedules of the State Employees' Retirement System of the State of Illinois ("System") was performed by **BKD, LLP**.

Based on their audit, the auditors expressed an unmodified opinion on the State Employees' Retirement System of the State of Illinois' pension schedules.

Independent Auditor's Report

The Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
State Employees' Retirement System of the State of Illinois

Report on the Pension Schedules

As Special Assistant Auditors for the Auditor General, we have audited the accompanying Schedule of Employer Allocations by Fund of the State Employees' Retirement System of the State of Illinois (System), as of and for the year ended June 30, 2015, and the related notes. We have audited the total of all funds of the columns titled ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Fund of the System as of and for the year ended June 30, 2015 and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule of Employer Allocations by Fund and the specified column totals included in the Schedule of Pension Amounts by Fund based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule of Employer Allocations by Fund and specified column totals in the Schedule of Pension Amounts by Fund, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the System's preparation

and fair presentation of the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the schedules referred to above, present fairly, in all material respects, the employer allocations by fund and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all relevant participating funds for the System as of and for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note M to the Schedules, the Schedule of Pension Amounts by Fund and the related notes as of and for the year ended June 30, 2015 in the previously issued Auditor's Report on Pension Schedules dated March 25, 2016 has been restated to correct a misstatement. The previously issued report dated March 25, 2016 should no longer be relied upon. Our opinion is not modified with respect to this matter.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2015, and our report thereon, dated December 18, 2015, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Comptroller, System management, the Board of Trustees, and System Plan employers as of and for the year ended June 30, 2015 and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Decatur, Illinois
June 29, 2016

State Employees' Retirement System of Illinois
Schedule of Employer Allocations by Fund
June 30, 2015

Fund #	Fund Name	Agency #	Adjustments					Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
			Employer Contributions Paid	Employer Contributions not in the Warehouse	Other State's Reporting Warehouse	Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer					
0001	GENERAL REVENUE	TOTAL GRF	\$1,148,618,012	\$1,199,620	\$25,766,047	\$0	\$0	\$1,175,583,679	66.8657%	\$2,927,950,301	100.0000%	
		350								173,112,091	5.9124%	
		416								13,042,613	0.4455%	
		418								211,302,717	7.2167%	
		426								836,322,985	28.5634%	
		444								790,698,687	27.0052%	
		478								71,000,313	2.4249%	
		492								78,700,805	2.6879%	
		586								15,987,813	0.5460%	
		691								6,449,352	0.2203%	
		All Others								731,332,925	24.9777%	
0011	ROAD	360	84,500			(3,726)		80,774	0.0046%			
0011	ROAD	494	187,504,971			(8,268,305)		179,236,666	10.1948%			
0012	MOTOR FUEL TAX	492	9,158,311			(403,849)		8,754,462	0.4979%			
0012	MOTOR FUEL TAX	494	3,256,544			(143,602)		3,112,942	0.1771%			
0013	PREVENT & TREAT ALCOHOL & SUB	444	829,888			(36,595)		793,293	0.0451%			
0014	FOOD & DRUG SAFETY	482	246,922			(10,888)		236,034	0.0134%			
0016	TEACHER CERTIFICATE FEE REVOLV	586	187,627			(8,274)		179,353	0.0102%			
0018	TRANSPORTATION REGULATORY	524	2,360,020			(104,069)		2,255,951	0.1283%			
0021	FINANCIAL INSTITUTION	440	1,582,073			(69,764)		1,512,309	0.0860%			
0022	GENERAL PROFESSIONS DEDICATED	440	989,529			(43,635)		945,894	0.0538%			
0026	LIVE & LEARN	350	90,092			(3,973)		86,119	0.0049%			
0036	IL VETERANS' REHABILITATION	444	688,194			(30,347)		657,847	0.0374%			
0039	STATE BOATING ACT	422	1,586,426			(69,956)		1,516,470	0.0863%			
0040	STATE PARKS	422	1,072,767			(47,305)		1,025,462	0.0583%			
0041	WILDLIFE & FISH	422	9,510,434			(419,376)		9,091,058	0.5171%			
0042	SALMON	422	66,825			(2,947)		63,878	0.0036%			
0044	LOBBYIST REGISTRATION ADMIN	350	227,439			(10,029)		217,410	0.0124%			
0045	AGRICULTURAL PREMIUM	406	918,776			(40,515)		878,261	0.0500%			
0047	FIRE PREVENTION	All	4,013,438			(176,978)		3,836,460	0.2182%			
0050	MENTAL HEALTH	444	2,147,114			(94,680)		2,052,434	0.1167%			
0052	FEDERAL TITLE III SS & EMPLOY	360	66,370			(2,927)		63,443	0.0036%			
0052	FEDERAL TITLE III SS & EMPLOY	427	37,359,751			(1,647,433)		35,712,318	2.0313%			
0054	STATE PENSIONS	370	1,533,839			(67,637)		1,466,202	0.0834%			
0057	IL STATE PHARMACY DISCIPLINARY	440	249,490			(11,002)		238,488	0.0136%			
0059	PUBLIC UTILITY	524	6,575,791			(289,969)		6,285,822	0.3575%			
0063	PUBLIC HEALTH SERVICES	482	10,558,572			(465,596)		10,092,976	0.5741%			
0065	U S ENVIRONMENTAL PROTECTION	532	5,479,765			(241,638)		5,238,127	0.2979%			
0067	RADIATION PROTECTION	All	1,309,982			(57,766)		1,252,216	0.0712%			
0068	HOSPITAL LICENSURE	482	3,769			(166)		3,603	0.0002%			
0072	UNDERGROUND STORAGE TANK	492	376,375			(16,597)		359,778	0.0205%			
0072	UNDERGROUND STORAGE TANK	All	2,198,137			(96,930)		2,101,207	0.1195%			
0074	EPA SPEC STATE PROJ TRUST	532	76,099			(3,356)		72,743	0.0041%			
0075	COMPASSION USE MED CANNABIS	All	235,448			(10,382)		225,066	0.0128%			
0077	MINES & MINERALS UIC	422	56,094			(2,474)		53,620	0.0030%			
0078	SOLID WASTE MANAGEMENT	All	2,173,212			(95,831)		2,077,381	0.1182%			
0081	VOCATIONAL REHABILITATION	444	15,300,974			(674,719)		14,626,255	0.8319%			
0085	IL GAMING LAW ENFORCEMENT	340	242,828			(10,708)		232,120	0.0132%			
0085	IL GAMING LAW ENFORCEMENT	492	111,364			(4,911)		106,453	0.0061%			
0089	SUBTITLE D MANAGEMENT	532	292,360			(12,892)		279,468	0.0159%			
0090	SPECIAL FEDERAL GRANT PROJECT	295	60,618			(2,673)		57,945	0.0033%			
0091	CLEAN AIR ACT (CAA) PERMIT	532	4,045,571			(178,395)		3,867,176	0.2200%			
0093	IL STATE MEDICAL DISCIPLINARY	440	713,633			(31,469)		682,164	0.0388%			
0117	ST APPELLATE DEFENDER FEDERAL	290	34,131			(1,505)		32,626	0.0019%			
0118	FACILITY LICENSING	482	518,001			(22,842)		495,159	0.0282%			
0129	STATE GAMING	444	35,517			(1,566)		33,951	0.0019%			
0129	STATE GAMING	565	11,602,210			(511,616)		11,090,594	0.6308%			
0131	COUNCIL ON DEV DISABILITIES	558	235,200			(10,371)		224,829	0.0128%			
0137	PLUGGING & RESTORATION	422	210,729			(9,292)		201,437	0.0115%			
0138	HOME RULE MUNICIPAL ROT	492	17,480			(771)		16,709	0.0010%			
0141	CAPITAL DEVELOPMENT	507	323,683			(14,273)		309,410	0.0176%			
0141	CAPITAL DEVELOPMENT	511	3,036,260			(133,888)		2,902,372	0.1651%			
0144	SBE SPECIAL PURPOSE TRUST	586	32,671			(1,441)		31,230	0.0018%			
0145	EXPLOSIVES REGULATORY	422	34,621			(1,527)		33,094	0.0019%			
0146	AGGREGATE OPERATION REGULATORY	422	45,407			(2,002)		43,405	0.0025%			
0147	COAL MINING REGULATORY	All	225,785			(9,956)		215,829	0.0123%			
0148	MENTAL HEALTH REPORTING	444	58,415			(2,576)		55,839	0.0032%			
0151	REG CPA ADMIN & DISCIPLINARY	440	64,652			(2,851)		61,801	0.0035%			
0152	STATE CRIME LABORATORY	493	15,510			(684)		14,826	0.0008%			
0156	MOTOR VEHICLE THEFT PREVENTION	546	105,351			(4,646)		100,705	0.0057%			
0163	WEIGHTS & MEASURES	All	1,087,200			(47,942)		1,039,258	0.0591%			
0166	ST POLICE MERIT BD PUB SAFETY	591	368,089			(16,231)		351,858	0.0200%			
0167	DIVISION OF CORP REGIS LLP	350	33,864			(1,493)		32,371	0.0018%			
0175	IL SCHOOL ASBESTOS ABATEMENT	482	126,592			(5,582)		121,010	0.0069%			
0177	CHIP BOARD PAYROLL TRUST	527	439,602			(19,385)		420,217	0.0239%			
0182	DRIVER SERVICES ADMINISTRATION	350	212,721			(9,380)		203,341	0.0116%			
0184	ICJIA VIOLENCE PREVENTION	546	79,837			(3,521)		76,316	0.0043%			
0185	SECRETARY OF STATE SPEC LIC PL	350	208,327			(9,186)		199,141	0.0113%			
0193	LOC GOVT HEALTH INSURANCE RES	416	290,891			(12,827)		278,064	0.0158%			
0195	IPTIP ADMINISTRATIVE TR	370	479,550			(21,146)		458,404	0.0261%			
0199	ILLINOIS FISHERIES MANAGEMENT	422	182,881			(8,064)		174,817	0.0099%			
0203	TCHR HEALTH INSURANCE SECURITY	416	256,113			(11,294)		244,819	0.0139%			
0207	POLLUTION CONTROL BOARD ST TR	532	25,814			(1,138)		24,676	0.0014%			

State Employees' Retirement System of Illinois
Schedule of Employer Allocations by Fund
June 30, 2015

Fund #	Fund Name	Agency #	Adjustments						Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
			Employer Contributions Paid	Employer Contributions not in the		General Obligation (G.O.)	Excluded Funds					
				State's Reporting Warehouse	Other Adjustments to General Revenue Fund (GRF)							
0209	STATE POLICE FIREARM SERVICES	493	983,447			(43,367)		940,080	0.0535%			
0211	DHS TECHNOLOGY INITIATIVE	444	175,781			(7,751)		168,030	0.0096%			
0214	BROWNFIELDS REDEVELOPMENT	532	326,679			(14,405)		312,274	0.0178%			
0215	CAPITAL DEVELOP BRD REVOLVING	511	1,647,871			(72,665)		1,575,206	0.0896%			
0218	PROFESSIONS INDIRECT COST	All	4,535,785			(200,012)		4,335,773	0.2466%			
0220	DCFS CHILDREN'S SERVICES	360	56,443			(2,489)		53,954	0.0031%			
0220	DCFS CHILDREN'S SERVICES	418	3,927,736			(173,199)		3,754,537	0.2136%			
0231	MINES AND MINERALS REGULATORY	422	87,905			(3,876)		84,029	0.0048%			
0238	IL HEALTH FACILITIES PLANNING	482	378,483			(16,690)		361,793	0.0206%			
0240	EMERGENCY PUBLIC HEALTH	482	174,594			(7,699)		166,895	0.0095%			
0242	ISAC ACCOUNTS RECEIVABLE	691	13,913			(614)		13,299	0.0008%			
0243	CREDIT UNION	440	812,342			(35,821)		776,521	0.0442%			
0244	RESIDENTIAL FINANCE REGULATORY	440	614,786			(27,110)		587,676	0.0334%			
0258	NURSING DEDICATED & PROFESSNL	440	456,252			(20,119)		436,133	0.0248%			
0259	OPTOMETRIC LICN & DISC BRD	440	51,042			(2,251)		48,791	0.0028%			
0261	UNDERGROUND RESOURCE CONSERV	422	399,353			(17,610)		381,743	0.0217%			
0270	WATER REVOLVING	532	4,031,022			(177,754)		3,853,268	0.2192%			
0272	LASALLE VETERANS HOME	497	1,926,308			(84,943)		1,841,365	0.1047%			
0273	ANNA VETERANS HOME	497	534,159			(23,555)		510,604	0.0290%			
0274	SELF-INSURERS ADMINISTRATION	563	111,249			(4,906)		106,343	0.0060%			
0276	DRUNK&DRUGGED DRIVING PREVENT	444	170,143			(7,503)		162,640	0.0093%			
0285	LONG TERM CARE MONITOR/RECEIVE	482	5,198,365			(229,229)		4,969,136	0.2826%			
0286	IL AFFORDABLE HOUSING TRUST	492	14,290			(630)		13,660	0.0008%			
0287	HOME CARE SERVCS AGY LICENSURE	482	239,645			(10,567)		229,078	0.0130%			
0288	COMMUNITY WATER SUPPLY LAB	532	165,504			(7,298)		158,206	0.0090%			
0290	FERTILIZER CONTROL	406	184,663			(8,143)		176,520	0.0100%			
0292	SECURITIES INVESTORS EDUCATION	350	20,120			(887)		19,233	0.0011%			
0294	USED TIRE MANAGEMENT	All	1,387,140			(61,168)		1,325,972	0.0754%			
0295	SECRETARY OF STATE INTERAGENCY	350	131,220			(5,786)		125,434	0.0071%			
0297	GUARDIANSHIP & ADVOCACY	537	45,105			(1,989)		43,116	0.0025%			
0298	NATURAL AREAS ACQUISITION	422	1,394,235			(61,481)		1,332,754	0.0758%			
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	261,789			(11,544)		250,245	0.0142%			
0318	ICJIA VIO PREVENT SP PRJ	546	67,807			(2,990)		64,817	0.0037%			
0323	MOTOR VEHICLE REVIEW BOARD	350	38,370			(1,692)		36,678	0.0021%			
0327	TATOO & BODY PRNG ESTAB REGIS	482	24,488			(1,080)		23,408	0.0013%			
0329	COUNTY PROVIDER TRUST	478	969,613			(42,757)		926,856	0.0527%			
0333	FEDERAL SUPPORT AGREEMENT REV	466	2,108,296			(92,968)		2,015,328	0.1146%			
0335	CRIMINAL JUSTICE INFO PROJECTS	546	20,851			(919)		19,932	0.0011%			
0336	ENVIRONMENTAL LAB CERTIFICAT	532	112,984			(4,982)		108,002	0.0061%			
0340	PUBLIC HEALTH LAB SERVVS REV	482	167,117			(7,369)		159,748	0.0091%			
0344	CARE PROV FOR PERSONS WITH DD	478	43,127			(1,902)		41,225	0.0023%			
0345	LONG TERM CARE PROVIDER	478	276,783			(12,205)		264,578	0.0150%			
0345	LONG TERM CARE PROVIDER	482	137,554			(6,066)		131,488	0.0075%			
0357	CHILD LABOR ENFORCEMENT	452	90,602			(3,995)		86,607	0.0049%			
0360	LEAD POISONING,SCREENING	482	205,976			(9,083)		196,893	0.0112%			
0362	SECURITIES AUDIT & ENFORCEMENT	350	1,820,187			(80,264)		1,739,923	0.0990%			
0363	DEPT OF BUSINESS SERV SP OPS	350	2,354,988			(103,847)		2,251,141	0.1280%			
0368	DRUG TREATMENT	444	205,399			(9,057)		196,342	0.0112%			
0369	FEED CONTROL	406	324,066			(14,290)		309,776	0.0176%			
0370	TANNING FACILITY PERMIT	482	38,310			(1,689)		36,621	0.0021%			
0372	PLUMBING LICENSURE & PROGRAM	482	358,448			(15,806)		342,642	0.0195%			
0376	STATE POLICE MTR VEHICLE THEFT	493	51,942			(2,290)		49,652	0.0028%			
0384	TAX COMPLIANCE & ADMIN	492	3,327,581			(146,735)		3,180,846	0.1809%			
0386	APPRAISAL ADMINISTRATION	440	172,994			(7,628)		165,366	0.0094%			
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	67,555			(2,979)		64,576	0.0037%			
0394	GAINING EARLY AWARENESS & READ	444	34,302			(1,513)		32,789	0.0019%			
0396	SENIOR HEALTH INSURANCE PROG	402	307,093			(13,542)		293,551	0.0167%			
0397	TRAUMA CENTER	482	4,363			(192)		4,171	0.0002%			
0398	EMS ASSISTANCE	482	118,964			(5,246)		113,718	0.0065%			
0408	DHS SPECIAL PURPOSE TRUST	444	2,007,706			(88,533)		1,919,173	0.1092%			
0410	SBE FEDERAL DEPT OF AGRI	586	238,652			(10,524)		228,128	0.0130%			
0421	PUBLIC AID RECOVERIES TRUST	478	9,786,392			(431,545)		9,354,847	0.5321%			
0422	ALTERNATE FUELS	532	48,178			(2,124)		46,054	0.0026%			
0425	IL POWER AGENCY OPERATIONS	All	186,324			(8,216)		178,108	0.0101%			
0428	SUPREME COURT HISTORIC PRESERV	210	112,081			(4,942)		107,139	0.0061%			
0434	COURT OF CLAIMS ADMIN & GRANT	528	54,347			(2,397)		51,950	0.0030%			
0438	IL STATE FAIR	406	251,323			(11,082)		240,241	0.0137%			
0440	AGRICULTURAL MASTER	406	187,423			(8,265)		179,158	0.0102%			
0445	SEX OFFENDER INVESTIGATION	493	29,389			(1,296)		28,093	0.0016%			
0446	EMPLOYEE CLASSIFICATION	452	11,060			(488)		10,572	0.0006%			
0447	GI EDUCATION	497	235,922			(10,403)		225,519	0.0128%			
0449	INTERPRETERS FOR THE DEAF	526	27,085			(1,194)		25,891	0.0015%			
0453	MONITORING DEVICE DRVNG PERMIT	350	178,007			(7,849)		170,158	0.0097%			
0455	IL STATE TOLL HIGHWAY REVENUE	557	48,299,509			(2,129,837)		46,169,672	2.6261%			
0473	TEACHERS RETIREMENT SYSTEM	593	2,700,174			(119,068)		2,581,106	0.1468%			
0476	WHOLE SOME MEAT	406	1,338,792			(59,036)		1,279,756	0.0728%			
0477	JUDGES RETIREMENT SYSTEM	275	265,483			(11,707)		253,776	0.0144%			
0480	SECRETARY OF STATE ID SECURITY	350	194,438			(8,574)		185,864	0.0106%			
0481	GENERAL ASSEMBLY RETIREMENT	131	66,371			(2,927)		63,444	0.0036%			
0483	SECRETARY OF STATE SPEC SERV	350	1,399,801			(61,726)		1,338,075	0.0761%			
0488	CRIMINAL JUSTICE TRUST	546	711,843			(31,390)		680,453	0.0387%			
0491	FEDERAL AID DISASTER	588	151,603			(6,685)		144,918	0.0082%			
0495	OLD AGE SURVIVORS INSURANCE	444	12,857,878			(566,987)		12,290,891	0.6991%			

State Employees' Retirement System of Illinois
Schedule of Employer Allocations by Fund
June 30, 2015

Fund #	Fund Name	Agency #	Adjustments						Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
			Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse		Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds				
				State's Reporting Warehouse	Other							
0497	FEDERAL CIVIL PREPARED ADMIN	588	59,005				(2,602)		56,403	0.0032%		
0502	EARLY INTERVENTION SERVICE REV	444	271,767				(11,984)		259,783	0.0148%		
0505	ATHLETICS SUPERVISION AND REG	440	14,605				(644)		13,961	0.0008%		
0506	SMALL BUSINESS CREDIT INITIATV	420	35,399				(1,561)		33,838	0.0019%		
0514	STATE ASSET FORFEITURE	493	55,259				(2,437)		52,822	0.0030%		
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	10,066				(444)		9,622	0.0005%		
0523	DEPT OF CORRECTIONS REIMBURSEM	425	264,003				(11,642)		252,361	0.0144%		
0523	DEPT OF CORRECTIONS REIMBURSEM	426	1,247,456				(55,008)		1,192,448	0.0678%		
0524	HEALTH FACILITY PLAN REVIEW	482	449,107				(19,804)		429,303	0.0244%		
0531	ENERGY EFFICIENCY PORTFOLIO	420	662,496				(29,214)		633,282	0.0360%		
0533	ATTORNEY GENERAL TOBACCO	340	779,832				(34,388)		745,444	0.0424%		
0534	IL WORKERS' COMP COMM OPERATNS	All	5,956,259				(262,650)		5,693,609	0.3238%		
0535	SEX OFFENDER REGISTRATION	493	62,614				(2,761)		59,853	0.0034%		
0536	LEADS MAINTENANCE	493	146,179				(6,446)		139,733	0.0079%		
0537	STATE OFFENDER DNA IDENTIFICAT	493	594,088				(26,197)		567,891	0.0323%		
0538	IL HISTORIC SITES	541	322,969				(14,242)		308,727	0.0176%		
0539	DEATH PENALTY ABOLITION	546	122,831				(5,416)		117,415	0.0067%		
0542	AG COURT ORDER & VOL COMPLY	340	2,080,824				(91,757)		1,989,067	0.1131%		
0546	PUBLIC PENSION REGULATION	446	391,648				(17,270)		374,378	0.0213%		
0549	IL CHARITY BUREAU	340	419,882				(18,515)		401,367	0.0228%		
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	391,184				(17,250)		373,934	0.0213%		
0560	SBE FEDERAL AGENCY SERVICES	586	3,954				(174)		3,780	0.0002%		
0561	SBE FEDERAL DEPT OF EDUCATION	586	451,136				(19,894)		431,242	0.0245%		
0562	PAWNBROKER REGULATION	440	42,655				(1,881)		40,774	0.0023%		
0564	RENEWABLE ENERGY RESOURCES TR	420	80,725				(3,560)		77,165	0.0044%		
0566	DCFS FEDERAL PROJECTS	418	43,952				(1,938)		42,014	0.0024%		
0568	SCHOOL INFRASTRUCTURE	511	141,475				(6,239)		135,236	0.0077%		
0576	PESTICIDE CONTROL	All	1,340,165				(59,097)		1,281,068	0.0729%		
0577	COMMUNITY COLLEGE HEALTH INSUR	416	27,245				(1,201)		26,044	0.0015%		
0579	SAVINGS BANK REGULATORY	440	30,132				(1,329)		28,803	0.0016%		
0581	JUVENILE ACCT INCENTIVE BLOCK	444	23,187				(1,022)		22,165	0.0013%		
0592	DHS FEDERAL PROJECTS	444	87,940				(3,878)		84,062	0.0048%		
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	1,597,034				(70,424)		1,526,610	0.0868%		
0606	HEALTH INFORMATION EXCHANGE	534	455,287				(20,077)		435,210	0.0248%		
0607	SPECIAL PROJECTS DIVISION	442	467,358				(20,609)		446,749	0.0254%		
0608	PARTNERS FOR CONSERVATION	All	765,646				(33,762)		731,884	0.0416%		
0618	SERVICES FOR OLDER AMERICANS	402	372,060				(16,407)		355,653	0.0202%		
0619	QUINCY VETERAN HOME	497	3,840,686				(169,361)		3,671,325	0.2088%		
0622	MOTOR VEHICLE LICENSE PLATE	350	197,068				(8,690)		188,378	0.0107%		
0627	PUBLIC TRANSPORTATION	509	236,406				(10,425)		225,981	0.0129%		
0632	HORSE RACING	All	1,207,023				(53,225)		1,153,798	0.0656%		
0635	DEATH CERTIFICATE SURCHARGE	482	169,144				(7,459)		161,685	0.0092%		
0636	COMMERCE & COMM AFFAIRS ASST	420	281,872				(12,430)		269,442	0.0153%		
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	58,928				(2,599)		56,329	0.0032%		
0649	MOTOR CARRIER SAFETY INSPECTIO	493	538,434				(23,743)		514,691	0.0293%		
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	36,500				(1,610)		34,890	0.0020%		
0654	HEALTHY SMILES	482	60,582				(2,671)		57,911	0.0033%		
0659	HISTORIC PROPERTY ADMIN	420	10,276				(453)		9,823	0.0006%		
0664	STUDENT LOAN OPERATION	691	3,015,563				(132,976)		2,882,587	0.1640%		
0668	COLLEGE SAVINGS POOL ADMINISTR	370	165,464				(7,296)		158,168	0.0090%		
0673	DEPT OF INSURANCE FED TRUST	446	562,541				(24,806)		537,735	0.0306%		
0674	STATE CHARTER SCHOOL COMM	586	59,098				(2,606)		56,492	0.0032%		
0675	ELECTRONICS RECYCLING	532	76,450				(3,371)		73,079	0.0042%		
0689	AGRICULTURE PESTICIDE CONTROL	406	120,293				(5,304)		114,989	0.0065%		
0690	DHS PRIVATE RESOURCE	444	15,630				(689)		14,941	0.0008%		
0690	DHS PRIVATE RESOURCE	482	1,957				(86)		1,871	0.0001%		
0698	LONG TERM CARE OMBUDSMAN	402	121,497				(5,358)		116,139	0.0066%		
0700	USDA WOMEN, INFANTS & CHILDREN	444	1,231,446				(54,302)		1,177,144	0.0670%		
0701	FEDERAL STUDENT INCENTIVE TR	691	6,296				(278)		6,018	0.0003%		
0702	ASSIST LIVING & SHARED HOU REG	482	164,915				(7,272)		157,643	0.0090%		
0705	STATE POLICE WHISTLEBLOWER REW	493	399,376				(17,611)		381,765	0.0217%		
0708	IL STANDARDBRED BREEDERS	406	12,044				(531)		11,513	0.0007%		
0709	IL THOROUGHBRED BREEDERS	406	85,459				(3,768)		81,691	0.0046%		
0710	HOMELAND SECURITY EMERG PREPAR	588	1,348,973				(59,485)		1,289,488	0.0733%		
0711	STATE LOTTERY	All	4,302,334				(189,718)		4,112,616	0.2339%		
0718	COMMUNITY MENTAL HEALTH MEDICA	444	220,954				(9,743)		211,211	0.0120%		
0724	DEPT OF LABOR FEDERAL PROJECTS	452	173,393				(7,646)		165,747	0.0094%		
0726	FEDERAL INDUSTRIAL SERVICES	452	341,510				(15,059)		326,451	0.0186%		
0731	IL CLEAN WATER FUND	532	3,209,869				(141,544)		3,068,325	0.1745%		
0732	SECRETARY OF STATE DUI ADMINIS	350	124,238				(5,478)		118,760	0.0068%		
0737	ENERGY ADMINISTRATION	420	145,013				(6,395)		138,618	0.0079%		
0740	MEDICAID BUY IN PROGRAM REVOLV	478	89,900				(3,964)		85,936	0.0049%		
0745	STATE'S ATTY APPEL PROSEC CO	295	197,039				(8,689)		188,350	0.0107%		
0746	HOME INSPECTOR ADMINISTRATION	440	20,745				(915)		19,830	0.0011%		
0755	STATE EMPLOYEES DEF COMP PLAN	416	284,761				(12,557)		272,204	0.0155%		
0757	CHILD SUPPORT ADMINISTRATIVE	340	47,238				(2,083)		45,155	0.0026%		
0757	CHILD SUPPORT ADMINISTRATIVE	478	25,097,649				(1,106,717)		23,990,932	1.3646%		
0759	SECRETARY OF STATE POLICE SERV	350	9,327				(411)		8,916	0.0005%		
0762	LOCAL INITIATIVE	444	227,526				(10,033)		217,493	0.0124%		
0763	TOURISM PROMOTION	All	1,575,568				(69,477)		1,506,091	0.0857%		
0765	FEDERAL SURFACE MINING CONTROL	422	779,306				(34,365)		744,941	0.0424%		
0773	ISAC LOAN PURCH PROG PAYROLL	691	177,104				(7,810)		169,294	0.0096%		

State Employees' Retirement System of Illinois
Schedule of Employer Allocations by Fund
June 30, 2015

Fund #	Fund Name	Agency #	Adjustments					Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
			Employer Contributions Paid	Employer Contributions not in the		General Obligation (G.O.)	Excluded Funds				
				State's Reporting Warehouse	Other Adjustments to General Revenue Fund (GRF)						
0776	PRES LIBR & MUSEUM OPERATING	541	1,987,745			(87,653)		1,900,092	0.1081%		
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	36,632			(1,615)		35,017	0.0020%		
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	221,345			(9,761)		211,584	0.0120%		
0795	BANK & TRUST COMPANY	All	4,029,379			(177,681)		3,851,698	0.2191%		
0796	NUC SAFETY EMERG PREPAREDNESS	All	3,661,185			(161,445)		3,499,740	0.1991%		
0798	REHAB SERV EL & SECOND ED ACT	444	8,387			(370)		8,017	0.0005%		
0801	AG STATE PROJ & CRT ORDER DIST	340	1,009,913			(44,534)		965,379	0.0549%		
0802	PERSONAL PROPERTY TAX REPLACE	492	5,120,811			(225,810)		4,895,001	0.2784%		
0802	PERSONAL PROPERTY TAX REPLACE	All	9,202,225			(405,786)		8,796,439	0.5003%		
0808	MEDICAL SPECIAL PURPOSE TRUST	478	171,374			(7,557)		163,817	0.0093%		
0817	STATE POLICE OPERATIONS ASSIST	493	4,557,660			(200,977)		4,356,683	0.2478%		
0821	DRAM SHOP	492	875,781			(38,619)		837,162	0.0476%		
0823	IL STATE DENTAL DISCIPLINARY	440	198,064			(8,734)		189,330	0.0108%		
0826	AGRICULTURE FEDERAL PROJECTS	406	95,940			(4,231)		91,709	0.0052%		
0828	HAZARDOUS WASTE	532	1,528,132			(67,385)		1,460,747	0.0831%		
0829	COMM ASSOC MANAGER LCNS & DISC	440	36,836			(1,624)		35,212	0.0020%		
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	26,078			(1,150)		24,928	0.0014%		
0850	REAL ESTATE LICENSE ADMIN	440	1,158,058			(51,066)		1,106,992	0.0630%		
0855	NATIONAL FLOOD INSURANCE PROG	422	104,775			(4,620)		100,155	0.0057%		
0859	FEDERAL ENERGY	420	84,390			(3,721)		80,669	0.0046%		
0863	CYCLE RIDER SAFETY TRAINING	494	94,423			(4,164)		90,259	0.0051%		
0870	LOW INC HOME ENERGY BLOCK GRNT	420	544,364			(24,005)		520,359	0.0296%		
0871	COMMUNITY SERVICES BLOCK GRANT	420	209,333			(9,231)		200,102	0.0114%		
0872	MATERNAL & CHILD HLTH SERV BLK	444	630,015			(27,781)		602,234	0.0343%		
0872	MATERNAL & CHILD HLTH SERV BLK	482	387,167			(17,073)		370,094	0.0211%		
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	286,285			(12,624)		273,661	0.0156%		
0875	COM DEV/SMALL CITY BLK GRANT	420	139,610			(6,156)		133,454	0.0076%		
0876	COMMUNITY MH SERV BLOCK GRNT	444	149,438			(6,590)		142,848	0.0081%		
0879	TRAFFIC & CRIM CONVICTION SUR	All	767,677			(33,852)		733,825	0.0417%		
0882	SHEFFIELD 2/1982 AGREED ORDER	588	38,348			(1,691)		36,657	0.0021%		
0883	INTRA-AGENCY SERVICES	420	2,003,844			(88,362)		1,915,482	0.1090%		
0885	WAGE THEFT ENFORCEMENT	452	25,726			(1,134)		24,592	0.0014%		
0888	DESIGN PROFESSIONAL ADMIN & IN	440	169,227			(7,462)		161,765	0.0092%		
0894	DNR FEDERAL PROJECTS	422	698,560			(30,804)		667,756	0.0380%		
0896	PUBLIC HEALTH SPEC STATE PROJ	482	284,029			(12,525)		271,504	0.0154%		
0897	VETERANS' AFFAIRS FED PROJECTS	497	70,684			(3,117)		67,567	0.0038%		
0903	STATE SURPLUS PROPERTY REV	416	706,408			(31,150)		675,258	0.0384%		
0904	IL STATE POLICE FEDERAL PROJIS	493	1,700,966			(75,007)		1,625,959	0.0925%		
0905	IL FORESTRY DEVELOPMENT	422	144,222			(6,360)		137,862	0.0078%		
0906	STATE POLICE SERVICES	493	2,899,068			(127,839)		2,771,229	0.1576%		
0911	JUVENILE JUSTICE TRUST	444	30,709			(1,354)		29,355	0.0017%		
0913	FEDERAL WORKFORCE TRAINING	420	1,911,916			(84,309)		1,827,607	0.1040%		
0920	METABOLIC SCREENING & TREATMNT	482	1,078,119			(47,541)		1,030,578	0.0586%		
0921	DHS RECOVERIES TRUST	444	2,134,161			(94,109)		2,040,052	0.1160%		
0922	INSURANCE PRODUCER ADMIN	All	3,676,652			(162,127)		3,514,525	0.1999%		
0925	COAL TECHNOLOGY DEV ASSIST	420	306,644			(13,522)		293,122	0.0167%		
0929	VIOLENT CRIME VICTIMS ASSIST	340	434,665			(19,167)		415,498	0.0236%		
0938	HEARING INSTRUMENT DISPEN EXAM	482	10,705			(472)		10,233	0.0006%		
0940	SELF-INSURERS SECURITY	563	29,219			(1,288)		27,931	0.0016%		
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	124,553			(5,492)		119,061	0.0068%		
0944	ENVIRO PROTECT PERMIT & INSP	532	2,068,593			(91,218)		1,977,375	0.1125%		
0951	NARCOTICS PROFIT FORFEITURE	295	74,074			(3,266)		70,808	0.0040%		
0962	PARK & CONSERVATION	All	6,793,795			(299,582)		6,494,213	0.3694%		
0963	VEHICLE INSPECTION	350	442,247			(19,502)		422,745	0.0240%		
0963	VEHICLE INSPECTION	532	1,994,750			(87,961)		1,906,789	0.1085%		
0971	BUILD ILLINOIS BOND	All	499,981			(22,047)		477,934	0.0272%		
0973	IL CAPITAL REVOLVING LOAN	420	245,192			(10,812)		234,380	0.0133%		
0980	MANTENO VETERANS HOME	497	2,932,271			(129,303)		2,802,968	0.1594%		
0982	ADELINE JAY GEO-KARIS IL BEACH	422	135,136			(5,959)		129,177	0.0073%		
0988	ATTORNEY GENERAL FEDERAL GRANT	340	88,919			(3,921)		84,998	0.0048%		
0991	ABANDONED MINED LANDS RECLAM	422	1,301,275			(57,382)		1,243,893	0.0708%		
0997	INSURANCE FINANCIAL REGULATION	446	3,994,966			(176,164)		3,818,802	0.2172%		
CMAP	CHICAGO METRO AGENCY FOR PLANNING	N/A		396,438		(17,481)		378,957	0.0216%		
IFT	ILLINOIS FEDERATION OF TEACHERS	N/A		126,832		(5,593)		121,239	0.0069%		
Excluded Funds											
0301	WORKING CAPITAL REVOLVING	426	4,237,637			(186,865)	(4,050,772)				
0303	STATE GARAGE REVOLVING	416	4,441,891			(195,872)	(4,246,019)				
0304	STATISTICAL SERV REVOLVING	416	16,163,022			(712,732)	(15,450,290)				
0312	COMMUNICATIONS REVOLVING	416	5,735,859			(252,931)	(5,482,928)				
0314	FACILITIES MANAGEMENT REVOLV	416	10,350,568			(450,275)	(9,900,293)				
0317	PROFESSIONAL SERVICES	416	1,657,204			(73,077)	(1,584,127)				
0332	WORKERS' COMPENSATION REVOLV	416	274,737			(12,115)	(262,622)				
0342	AUDIT EXPENSE	103	127,742			(5,633)	(122,109)				
0529	IL STATE BOARD OF INVESTMENTS	555	535,055			(23,594)	(511,461)				
0907	HEALTH INSURANCE RESERVE	416	1,355,620			(59,778)	(1,295,842)				
0479	STATE EMPLOYEES RETIREMENT SYS	589	3,441,054			(151,738)	(3,289,316)				
			\$1,805,827,976	\$1,722,890	\$25,766,047	(\$28,997,557)	(\$46,195,779)	\$1,758,123,577	100.0000%		

SEE NOTES TO THE SCHEDULES

State Employees' Retirement System of the State of Illinois

Schedule of Pension Amounts by Fund

As of and For the Year Ended June 30, 2015

FUND	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources (Restated)				Deferred Inflows of Resources (Restated)				Pension Expense (Income) (Restated)		
			Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences between Expected & Actual Experience	Net Differences between Projected & Actual Earnings on Pension Plan Investments	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
0001	TOTAL GRF	\$18,727,871,665	\$56,958,257	\$1,374,013,235	\$364,597,410	\$1,795,568,902	\$243,134,849	\$283,650,167	\$223,071,975	\$749,856,991	\$1,983,346,727	\$31,387,132	\$2,014,733,859
0001	350	1,107,266,684	3,367,600	81,237,159	1,706,475	86,311,234	14,375,105	16,770,532	27,881,881	59,027,518	117,263,392	(10,295,500)	106,967,892
0001	416	83,432,668	253,749	6,121,229	3,390,017	9,764,995	1,083,166	1,263,661	3,233,696	5,580,523	8,835,810	(304,544)	8,531,266
0001	418	1,351,534,314	4,110,507	99,158,413	15,728,398	118,997,318	17,546,313	20,470,182	52,656,544	90,673,039	143,132,183	(15,958,829)	127,173,354
0001	426	5,349,316,897	16,269,215	392,464,896	101,349,575	510,083,686	69,447,579	81,020,132	0	150,467,711	566,511,260	39,135,522	605,646,782
0001	444	5,057,499,199	15,381,691	371,055,022	183,118,409	569,555,122	65,659,052	76,600,295	0	142,259,347	535,606,750	52,733,555	588,340,305
0001	478	454,132,160	1,381,181	33,318,447	2,556,283	37,255,911	5,895,777	6,878,233	7,096,380	19,870,390	48,094,175	(989,964)	47,104,211
0001	492	503,386,462	1,530,981	36,932,102	0	38,463,083	6,535,222	7,624,233	26,322,876	40,482,331	53,310,377	(7,897,508)	45,412,869
0001	586	102,254,179	310,992	7,502,112	0	7,813,104	1,327,516	1,548,730	5,337,428	8,213,674	10,829,073	(2,008,318)	8,820,755
0001	691	41,257,501	125,479	3,026,951	29,369,898	32,522,328	535,626	624,881	0	1,160,507	4,369,313	8,184,222	12,553,535
0001	All Others	4,677,791,601	14,226,862	343,196,904	27,378,355	384,802,121	60,729,493	70,849,288	100,543,170	232,121,951	495,394,394	(31,211,504)	464,182,890
0011	360	1,288,377	3,918	94,525	695,274	793,717	16,726	19,514	0	36,240	136,444	247,128	383,572
0011	494	2,855,378,858	8,684,243	209,491,415	125,791,519	343,967,177	37,069,996	43,247,237	174,618,197	254,935,430	302,394,549	(64,720)	302,329,829
0012	492	139,452,773	424,126	10,231,272	4,283,964	14,939,362	1,810,448	2,112,136	3,389,482	7,312,066	14,768,534	710,421	15,478,955
0012	494	49,602,503	150,859	3,639,201	1,157,084	4,947,144	643,965	751,274	0	1,395,239	5,253,078	446,992	5,700,070
0013	444	12,631,693	38,418	926,753	0	965,171	163,991	191,318	721,005	1,076,314	1,337,740	(272,092)	1,065,648
0014	482	3,753,097	11,415	275,355	1,734,619	2,021,389	48,725	56,844	757,615	863,184	397,466	190,696	588,162
0016	586	2,856,835	8,689	209,598	716,290	934,577	37,089	43,269	478,516	558,874	302,549	143,367	445,916
0018	524	35,934,507	109,290	2,636,417	0	2,745,707	466,520	544,260	2,581,080	3,591,860	3,805,589	(726,658)	3,078,931
0021	440	24,087,043	73,257	1,767,201	922,912	2,763,370	312,710	364,820	797,525	1,475,055	2,550,902	134,291	2,685,193
0022	440	15,068,406	45,828	1,105,528	319,011	1,470,367	195,626	228,224	358,144	781,994	1,595,797	(49,459)	1,546,338
0026	350	1,372,401	4,174	100,689	279,134	383,997	17,817	20,786	234,171	272,774	145,342	(12,680)	132,662
0036	444	10,475,063	31,858	768,527	157,686	958,071	135,993	158,654	0	294,647	1,109,346	58,769	1,168,115
0039	422	24,171,067	73,513	1,773,366	1,859,598	3,706,477	313,801	366,092	12,062,572	12,742,465	2,559,800	(2,642,979)	(83,179)
0040	422	16,328,774	49,662	1,197,998	3,361,052	4,608,712	211,989	247,314	777,588	1,236,891	1,729,274	1,081,723	2,810,997
0041	422	144,830,346	440,482	10,625,810	12,603,946	23,670,238	1,880,262	2,193,584	25,301,495	29,375,341	15,338,037	(2,181,499)	13,156,538
0042	422	1,008,295	3,067	73,976	0	77,043	13,090	15,272	73,589	101,951	106,782	(21,990)	84,792
0044	350	3,473,015	10,563	254,806	797,525	1,062,894	45,088	52,602	399,469	497,159	367,804	67,920	435,724
0045	406	14,004,095	42,592	1,027,442	119,629	1,189,663	181,808	212,104	123,973	517,885	1,483,082	(14,556)	1,468,526
0047	All	61,113,869	185,869	4,483,759	2,589,663	7,259,291	793,412	925,624	2,512,205	4,231,241	6,472,171	300,359	6,772,530
0049	532	0	0	0	0	0	0	0	13,775	13,775	0	(5,321)	(5,321)
0050	444	32,685,557	99,409	2,398,051	7,636,306	10,133,766	424,341	495,052	13,471,759	14,391,152	3,461,514	(3,076,331)	385,183
0052	360	1,008,295	3,067	73,976	0	77,043	13,090	15,272	862,020	890,382	106,782	(315,836)	(209,054)
0052	427	568,930,344	1,730,324	41,740,879	0	43,471,203	7,386,146	8,616,953	67,494,128	83,497,227	60,251,702	(23,249,045)	37,002,657
0054	370	23,358,830	71,043	1,713,774	1,562,011	3,346,828	303,256	353,790	0	657,046	2,473,781	558,346	3,032,127
0057	440	3,809,114	11,585	279,464	123,973	415,022	49,452	57,692	378,825	485,969	403,398	(57,671)	345,727
0059	524	100,129,276	304,529	7,346,214	647,415	8,298,158	1,299,930	1,516,546	2,372,639	5,189,115	10,604,038	(411,057)	10,192,981
0063	482	160,795,013	489,036	11,797,095	0	12,286,131	2,087,524	2,435,383	3,262,915	7,785,822	17,028,751	(1,030,839)	15,997,912
0065	532	83,436,395	253,760	6,121,502	0	6,375,262	1,083,214	1,263,718	9,685,786	12,032,718	8,836,204	(3,074,202)	5,762,002
0067	All	19,941,831	60,650	1,463,078	0	1,523,728	258,895	302,037	5,274,778	5,835,710	2,111,909	(1,769,405)	342,504
0068	482	56,016	170	4,110	39,877	44,157	727	848	0	1,575	5,932	11,112	17,044
0071	493	0	0	0	0	0	0	0	661,191	661,191	0	(255,424)	(255,424)
0072	492	5,741,679	17,463	421,251	110,198	548,912	74,541	86,963	219,319	380,823	608,064	(18,544)	589,520
0072	All Others	33,469,786	101,794	2,455,588	3,113,106	5,670,488	434,522	506,929	1,116,536	2,057,987	3,544,567	891,488	4,436,055
0074	532	1,148,336	3,493	84,250	817,463	905,206	14,908	17,393	0	32,301	121,613	227,795	349,408
0075	All	3,585,048	10,903	263,025	2,552,082	2,826,010	46,543	54,299	0	100,842	379,669	711,164	1,090,833
0077	422	840,246	2,555	61,647	13,775	77,977	10,909	12,726	0	23,635	88,985	5,321	94,306
0078	All	33,105,679	100,686	2,428,874	0	2,529,560	429,795	501,415	2,299,384	3,230,594	3,506,007	(701,544)	2,804,463
0081	444	233,000,125	708,638	17,094,588	0	17,803,226	3,024,927	3,528,993	22,814,036	29,367,956	24,675,523	(6,984,607)	17,690,916
0085	340	3,697,081	11,244	271,245	13,775	296,264	47,997	55,996	199,381	303,374	391,534	(50,239)	341,295
0085	492	1,708,500	5,196	125,348	165,298	295,842	22,181	25,877	578,207	626,265	180,936	(97,267)	83,669
0089	532	4,453,302	13,544	326,727	0	340,271	57,815	67,449	279,134	404,398	471,620	(77,783)	393,837
0090	295	924,270	2,811	67,811	19,938	90,560	11,999	13,999	385,695	411,693	97,883	(143,441)	(45,558)
0091	532	61,618,016	187,403	4,520,747	0	4,708,150	799,957	933,259	2,707,915	4,441,131	6,525,562	(865,801)	5,659,761
0093	440	10,867,177	33,051	797,295	1,005,561	1,835,907	141,083	164,593	957,030	1,262,706	1,150,872	121,771	1,272,643
0115	482	0	0	0	27,549	27,549	0	0	39,877	39,877	0	(469)	(469)
0117	290	532,156	1,618	39,043	27,549	68,210	6,909	8,060	59,814	74,783	56,357	(6,025)	50,332
0118	482	7,898,309	24,022	579,478	3,071,782	3,675,282	102,540	119,627	558,268	780,435	836,458	1,031,090	1,867,548
0129	444	532,156	1,618	39,043	0	40,661	6,909	8,060	315,372	330,341	56,357	(117,538)	(61,181)

State Employees' Retirement System of the State of Illinois
Schedule of Pension Amounts by Fund
As of and For the Year Ended June 30, 2015

FUND	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources (Restated)				Deferred Inflows of Resources (Restated)				Pension Expense (Income) (Restated)		
			Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences between Expected & Actual Experience	Net Differences between Projected & Actual Earnings on Pension Plan Investments	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
0129	565	176,675,657	537,335	12,962,215	11,131,769	24,631,319	2,293,694	2,675,909	0	4,969,603	18,710,566	3,652,117	22,362,683
0131	558	3,585,048	10,903	263,025	55,100	329,028	46,543	54,299	299,071	399,913	379,669	(62,054)	317,615
0137	422	3,220,942	9,796	236,312	1,908,975	2,155,083	41,816	48,784	0	90,600	341,109	557,164	898,273
0138	492	280,082	852	20,549	27,549	48,950	3,636	4,242	976,969	984,847	29,662	(261,599)	(231,937)
0141	507	4,929,441	14,992	361,660	737,711	1,114,363	63,997	74,661	275,496	414,154	522,045	99,145	621,190
0141	511	46,241,520	140,637	3,392,615	1,994,113	5,527,365	600,331	700,369	0	1,300,700	4,897,138	699,516	5,596,654
0144	586	504,147	1,533	36,988	0	38,521	6,545	7,636	266,808	280,989	53,391	(77,315)	(23,924)
0145	422	532,156	1,618	39,043	246,869	287,530	6,909	8,060	0	14,969	56,357	71,759	128,116
0146	422	700,205	2,130	51,372	287,822	341,324	9,090	10,605	0	19,695	74,154	106,896	181,050
0147	422	3,445,007	10,478	252,751	358,145	621,374	44,725	52,178	7,516,678	7,613,581	364,838	(1,956,244)	(1,591,406)
0148	444	896,262	2,726	65,756	601,040	669,522	11,636	13,575	0	25,211	94,917	176,383	271,300
0151	440	980,287	2,981	71,921	136,300	211,202	12,727	14,847	0	27,574	103,816	48,362	152,178
0152	493	224,066	681	16,439	68,874	85,994	2,909	3,394	19,940	26,243	23,729	21,050	44,779
0156	546	1,596,467	4,855	117,128	55,100	177,083	20,726	24,180	79,752	124,658	169,071	(939)	168,132
0163	All	16,552,840	50,343	1,214,437	1,060,660	2,325,440	214,897	250,707	338,949	804,553	1,753,003	315,292	2,068,295
0166	591	5,601,638	17,037	410,977	2,995,330	3,423,344	72,723	84,842	0	157,565	593,233	1,073,417	1,666,650
0167	350	504,147	1,533	36,988	199,381	237,902	6,545	7,636	27,549	41,730	53,391	44,917	98,308
0168	444	0	0	0	0	0	0	0	45,043,613	45,043,613	0	(17,400,762)	(17,400,762)
0168	All Others	0	0	0	0	0	0	0	40,539,250	40,539,250	0	(15,660,686)	(15,660,686)
0175	482	1,932,565	5,878	141,787	41,324	188,989	25,090	29,270	538,329	592,689	204,665	(134,047)	70,618
0177	527	6,693,957	20,359	491,118	13,775	525,252	86,904	101,386	2,013,752	2,202,042	708,913	(555,831)	153,082
0182	350	3,248,950	9,881	238,367	2,312,823	2,561,071	42,180	49,208	0	91,388	344,075	644,492	988,567
0184	All	1,204,352	3,663	88,360	0	92,023	15,636	18,241	1,065,410	1,099,287	127,545	(323,579)	(196,034)
0185	350	3,164,925	9,626	232,202	123,973	365,801	41,089	47,936	0	89,025	335,177	47,892	383,069
0190	492	0	0	0	0	0	0	0	1,762,167	1,762,167	0	(494,012)	(494,012)
0193	416	4,425,294	13,459	324,672	0	338,131	57,451	67,025	396,944	521,420	468,654	(125,442)	343,212
0195	370	7,310,137	22,233	536,325	0	558,558	94,904	110,718	867,477	1,073,099	774,169	(272,871)	501,298
0199	422	2,772,811	8,433	203,434	1,930,732	2,142,599	35,998	41,997	0	77,995	293,650	548,397	842,047
0201	542	0	0	0	0	0	0	0	159,504	159,504	0	(44,448)	(44,448)
0203	416	3,893,138	11,840	285,629	0	297,469	50,543	58,965	1,285,100	1,394,608	412,297	(365,520)	46,777
0206	587	0	0	0	0	0	0	0	261,722	261,722	0	(101,105)	(101,105)
0207	532	392,115	1,193	28,768	964,237	994,198	5,091	5,939	1,116,536	1,127,566	41,526	61,359	102,885
0209	493	14,984,381	45,573	1,099,363	9,662,279	10,807,215	194,535	226,952	0	421,487	1,586,898	2,934,197	4,521,095
0211	444	2,688,786	8,178	197,269	1,599,730	1,805,177	34,907	40,724	0	75,631	284,752	521,406	806,158
0214	532	4,985,458	15,163	365,770	27,549	408,482	64,724	75,509	438,638	578,871	527,977	(111,588)	416,389
0215	511	25,095,337	76,324	1,841,177	1,556,553	3,474,054	325,801	380,091	2,053,627	2,759,519	2,657,683	29,047	2,686,730
0218	All	69,068,194	210,061	5,067,346	909,137	6,186,544	896,679	1,046,099	1,674,804	3,617,582	7,314,562	(115,493)	7,199,069
0220	360	868,254	2,641	63,701	0	66,342	11,272	13,150	119,629	144,051	91,951	(33,336)	58,615
0220	418	59,825,492	181,951	4,389,234	1,370,645	5,941,830	776,685	906,110	0	1,682,795	6,335,728	407,153	6,742,881
0224	340	0	0	0	0	0	0	0	5,052,631	5,052,631	0	(1,535,491)	(1,535,491)
0231	422	1,344,393	4,089	98,634	889,233	991,956	17,454	20,362	0	37,816	142,376	264,106	406,482
0236	497	0	0	0	0	0	0	0	495,893	495,893	0	(191,568)	(191,568)
0238	482	5,769,687	17,548	423,306	96,424	537,278	74,905	87,387	159,504	321,796	611,030	(7,199)	603,831
0240	482	2,660,778	8,092	195,214	344,371	547,677	34,544	40,300	558,268	633,112	281,786	(22,534)	259,252
0242	691	224,066	681	16,439	110,198	127,318	2,909	3,394	0	6,303	23,729	42,571	66,300
0243	440	12,379,620	37,651	908,259	199,012	1,144,922	160,719	187,500	0	348,219	1,311,045	74,733	1,385,778
0244	440	9,354,735	28,451	686,332	0	714,783	121,448	141,686	2,157,964	2,421,098	990,699	(758,520)	232,179
0258	440	6,946,031	21,125	509,611	598,145	1,128,881	90,177	105,204	110,198	305,579	735,609	124,108	859,717
0259	440	784,229	2,385	57,537	199,382	259,304	10,181	11,878	123,973	146,032	83,053	7,668	90,721
0261	422	6,077,777	18,485	445,910	3,480,786	3,945,181	78,905	92,053	0	170,958	643,658	1,087,101	1,730,759
0262	201	0	0	0	0	0	0	0	1,278,160	1,278,160	0	(485,180)	(485,180)
0270	532	61,393,950	186,721	4,504,308	2,548,338	7,239,367	797,048	929,866	2,412,514	4,139,428	6,501,833	312,175	6,814,008
0272	497	29,324,574	89,187	2,151,465	5,163,977	7,404,629	380,707	444,147	3,553,900	4,378,754	3,105,574	66,091	3,171,665
0273	497	8,122,375	24,703	595,917	5,782,060	6,402,680	105,449	123,021	2,451,915	2,680,385	860,188	664,032	1,524,220
0274	563	1,680,491	5,111	123,293	214,605	343,009	21,817	25,453	0	47,270	177,970	65,733	243,703
0276	444	2,604,762	7,922	191,104	165,298	364,324	33,816	39,451	199,381	272,648	275,853	8,297	284,150
0281	492	0	0	0	0	0	0	0	826,488	826,488	0	(319,280)	(319,280)
0282	532	0	0	0	0	0	0	0	96,424	96,424	0	(37,249)	(37,249)
0285	482	79,151,142	240,727	5,807,105	25,827,392	31,875,224	1,027,581	1,198,814	0	2,226,395	8,382,381	7,444,702	15,827,083

State Employees' Retirement System of the State of Illinois
Schedule of Pension Amounts by Fund
As of and For the Year Ended June 30, 2015

FUND	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources (Restated)				Deferred Inflows of Resources (Restated)				Pension Expense (Income) (Restated)		
			Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences between Expected & Actual Experience	Net Differences between Projected & Actual Earnings on Pension Plan Investments	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
0286	492	224,066	681	16,439	13,775	30,895	2,909	3,394	19,940	26,243	23,729	(235)	23,494
0287	482	3,641,065	11,074	267,135	737,710	1,015,919	47,270	55,147	316,820	419,237	385,601	83,180	468,781
0288	532	2,520,737	7,666	184,940	0	192,606	32,726	38,179	141,014	211,919	266,955	(43,743)	223,212
0290	406	2,800,819	8,518	205,488	1,680,526	1,894,532	36,362	42,421	438,638	517,421	296,616	526,972	823,588
0292	350	308,090	937	22,604	79,752	103,293	4,000	4,666	55,100	63,766	32,628	939	33,567
0294	All	21,118,175	64,228	1,549,383	1,163,618	2,777,229	274,167	319,853	0	594,020	2,236,488	428,053	2,664,541
0295	350	1,988,581	6,048	145,897	55,100	207,045	25,817	30,119	1,455,484	1,511,420	210,598	(384,301)	(173,703)
0297	537	700,205	2,130	51,372	378,824	432,326	9,090	10,605	27,549	47,244	74,154	94,920	169,074
0298	422	21,230,207	64,569	1,557,603	922,912	2,545,084	275,621	321,550	239,258	836,429	2,248,353	289,857	2,538,210
0299	422	3,977,163	12,096	291,794	247,947	551,837	51,634	60,238	618,081	729,953	421,195	(76,451)	344,744
0318	546	1,036,303	3,152	76,031	0	79,183	13,454	15,696	1,513,815	1,542,965	109,748	(498,949)	(389,201)
0323	350	588,172	1,789	43,153	0	44,942	7,636	8,908	232,724	249,268	62,289	(85,611)	(23,322)
0327	482	364,106	1,107	26,714	179,073	206,894	4,727	5,515	0	10,242	38,560	69,177	107,737
0329	478	14,760,316	44,891	1,082,924	11,915,206	13,043,021	191,626	223,558	14,295,644	14,710,828	1,563,169	619,327	2,182,496
0333	466	32,097,385	97,620	2,354,898	0	2,452,518	416,705	486,143	4,264,166	5,167,014	3,399,225	(1,323,192)	2,076,033
0335	546	308,090	937	22,604	13,775	37,316	4,000	4,666	39,877	48,543	32,628	(5,791)	26,837
0336	532	1,708,500	5,196	125,348	27,549	158,093	22,181	25,877	119,629	167,687	180,936	(22,693)	158,243
0340	482	2,548,745	7,752	186,995	1,105,622	1,300,369	33,089	38,603	0	71,692	269,921	397,063	666,984
0343	444	0	0	0	0	0	0	0	312,847	312,847	0	(88,661)	(88,661)
0344	478	644,188	1,959	47,262	41,325	90,546	8,363	9,757	0	18,120	68,222	15,964	84,186
0345	478	4,201,228	12,777	308,233	1,595,722	1,916,732	54,543	63,631	0	118,174	444,925	569,223	1,014,148
0345	482	2,100,614	6,389	154,116	0	160,505	27,271	31,816	947,566	1,006,653	222,462	(357,468)	(135,006)
0357	452	1,372,401	4,174	100,689	0	104,863	17,817	20,786	168,565	207,168	145,342	(54,386)	90,956
0360	482	3,136,917	9,541	230,147	0	239,688	40,725	47,511	3,113,883	3,202,119	332,210	(1,082,727)	(750,517)
0362	350	27,728,107	84,331	2,034,336	6,599,523	8,718,190	359,981	419,967	4,518,136	5,298,084	2,936,503	93,628	3,030,131
0363	350	35,850,482	109,034	2,630,253	3,482,131	6,221,418	465,429	542,987	0	1,008,416	3,796,691	1,336,593	5,133,284
0368	444	3,136,917	9,541	230,147	0	239,688	40,725	47,511	137,748	225,984	332,210	180,136	512,346
0369	406	4,929,441	14,992	361,660	1,575,113	1,951,765	63,997	74,661	316,820	455,478	522,045	316,530	838,575
0370	482	588,172	1,789	43,153	27,549	72,491	7,636	8,908	79,752	96,296	62,289	(11,581)	50,708
0372	482	5,461,597	16,611	400,703	1,315,917	1,733,231	70,905	82,721	661,191	814,817	578,402	111,270	689,672
0376	493	784,229	2,385	57,537	0	59,922	10,181	11,878	259,196	281,255	83,053	(72,227)	10,826
0379	524	0	0	0	0	0	0	0	482,118	482,118	0	(186,247)	(186,247)
0384	492	50,666,814	154,096	3,717,287	19,788,189	23,659,572	657,783	767,394	0	1,425,177	5,365,792	6,053,935	11,419,727
0386	440	2,632,770	8,007	193,159	517,650	718,816	34,180	39,876	0	74,056	278,819	182,803	461,622
0387	420	1,036,303	3,152	76,031	0	79,183	13,454	15,696	239,257	268,407	109,748	(66,671)	43,077
0394	444	532,156	1,618	39,043	206,622	247,283	6,909	8,060	0	14,969	56,357	79,820	136,177
0396	402	4,677,368	14,226	343,166	1,794,432	2,151,824	60,724	70,843	1,005,561	1,137,128	495,349	111,579	606,928
0397	482	56,016	170	4,110	39,877	44,157	727	848	82,649	84,224	5,932	(20,816)	(14,884)
0398	482	1,820,532	5,537	133,568	757,649	896,754	23,635	27,574	55,100	106,309	192,801	189,842	382,643
0402	503	0	0	0	0	0	0	0	68,874	68,874	0	(26,606)	(26,606)
0408	444	30,584,942	93,020	2,243,934	0	2,336,954	397,069	463,236	6,420,982	7,281,287	3,239,052	(2,220,780)	1,018,272
0410	586	3,641,065	11,074	267,135	41,325	319,534	47,270	55,147	179,443	281,860	385,601	(34,040)	351,561
0421	478	149,031,574	453,259	10,934,043	7,279,945	18,667,247	1,934,804	2,257,215	0	4,192,019	15,782,962	2,056,805	17,839,767
0422	532	728,213	2,215	53,427	0	55,642	9,454	11,029	453,120	473,603	77,120	(170,752)	(93,632)
0425	All	2,828,827	8,603	207,543	618,420	834,566	36,725	42,845	0	79,570	299,583	234,608	534,191
0428	210	1,708,500	5,196	125,348	133,403	263,947	22,181	25,877	0	48,058	180,936	38,657	219,593
0434	528	840,246	2,555	61,647	13,775	77,977	10,909	12,726	19,937	43,572	88,985	(234)	88,751
0438	406	3,837,122	11,670	281,519	338,949	632,138	49,815	58,117	427,019	534,951	406,365	(70,509)	335,856
0440	406	2,856,835	8,689	209,598	932,377	1,150,664	37,089	43,269	0	80,358	302,549	265,747	568,296
0445	493	448,131	1,363	32,878	232,724	266,965	5,818	6,787	0	12,605	47,459	85,611	133,070
0446	452	168,049	511	12,329	119,629	132,469	2,182	2,545	0	4,727	17,797	33,336	51,133
0447	497	3,585,048	10,903	263,025	206,622	480,550	46,543	54,299	478,514	579,356	379,669	(53,523)	326,146
0449	526	420,123	1,278	30,823	130,136	162,237	5,454	6,363	0	11,817	44,492	48,127	92,619
0453	350	2,716,794	8,263	199,324	0	207,587	35,271	41,148	573,491	649,910	287,718	(165,740)	121,978
0455	557	735,523,053	2,236,992	53,963,335	19,477,575	75,677,902	9,548,938	11,140,147	11,265,048	31,954,133	77,894,449	4,385,246	82,279,695
0473	593	41,116,022	125,049	3,016,571	523,442	3,665,062	533,789	622,738	1,176,351	2,332,878	4,354,330	(125,591)	4,228,739
0476	406	20,389,962	62,013	1,495,956	378,082	1,936,051	264,713	308,824	0	573,537	2,159,368	143,911	2,303,279
0477	275	4,033,179	12,266	295,903	395,496	703,665	52,361	61,086	0	113,447	427,128	120,589	547,717
0480	350	2,968,868	9,029	217,818	0	226,847	38,543	44,966	616,264	699,773	314,413	(186,557)	127,856

State Employees' Retirement System of the State of Illinois
Schedule of Pension Amounts by Fund
As of and For the Year Ended June 30, 2015

FUND	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources (Restated)				Deferred Inflows of Resources (Restated)				Pension Expense (Income) (Restated)		
			Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences between Expected & Actual Experience	Net Differences between Projected & Actual Earnings on Pension Plan Investments	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
0481	131	1,008,295	3,067	73,976	93,528	170,571	13,090	15,272	0	28,362	106,782	27,545	134,327
0483	350	21,314,232	64,824	1,563,767	303,046	1,931,637	276,712	322,823	2,372,638	2,972,173	2,257,251	(544,091)	1,713,160
0488	546	10,839,169	32,966	795,240	0	828,206	140,720	164,169	3,915,011	4,219,900	1,147,906	(1,357,870)	(209,964)
0491	588	2,296,672	6,985	168,501	316,820	492,306	29,817	34,785	39,877	104,479	243,225	111,279	354,504
0495	444	195,805,250	595,515	14,365,701	7,078,038	22,039,254	2,542,044	2,965,644	3,829,396	9,337,084	20,736,457	493,037	21,229,494
0497	588	896,262	2,726	65,756	483,938	552,420	11,636	13,575	0	25,211	94,917	171,925	266,842
0502	444	4,145,212	12,607	304,123	13,775	330,505	53,815	62,783	558,268	674,866	438,992	(150,246)	288,746
0505	440	224,066	681	16,439	192,847	209,967	2,909	3,394	119,629	125,932	23,729	41,163	64,892
0506	420	532,156	1,618	39,043	247,946	288,607	6,909	8,060	338,949	353,918	56,357	1,333	57,690
0514	493	840,246	2,555	61,647	68,874	133,076	10,909	12,726	39,875	63,510	88,985	15,494	104,479
0522	478	140,041	426	10,274	19,938	30,638	1,818	2,121	68,874	72,813	14,831	(21,050)	(6,219)
0523	425	4,033,179	12,266	295,903	0	308,169	52,361	61,086	2,731,049	2,844,496	427,128	(1,024,981)	(597,853)
0523	426	18,989,552	57,754	1,393,212	3,140,656	4,591,622	246,532	287,614	11,962,880	12,497,026	2,011,060	(2,120,315)	(109,255)
0524	482	6,833,998	20,785	501,392	1,828,446	2,350,623	88,722	103,507	0	192,229	723,744	654,834	1,378,578
0525	340	0	0	0	0	0	0	0	68,874	68,874	0	(26,606)	(26,606)
0531	420	10,082,948	30,666	739,759	1,286,883	2,057,308	130,902	152,715	0	283,617	1,067,819	432,746	1,500,565
0533	340	11,875,472	36,118	871,271	82,648	990,037	154,173	179,865	458,578	792,616	1,257,654	(95,859)	1,161,795
0534	All	90,690,516	275,823	6,653,718	3,428,480	10,358,021	1,177,391	1,373,588	0	2,550,979	9,604,441	1,320,160	10,924,601
0535	493	952,278	2,896	69,866	591,610	664,372	12,363	14,423	0	26,786	100,850	185,619	286,469
0536	493	2,212,647	6,729	162,336	39,876	208,941	28,726	33,512	0	62,238	234,327	11,112	245,439
0537	493	9,046,645	27,514	663,728	0	691,242	117,448	137,019	952,316	1,206,783	958,071	(271,303)	686,768
0538	541	4,929,441	14,992	361,660	633,641	1,010,293	63,997	74,661	79,752	218,410	522,045	222,558	744,603
0539	546	1,876,549	5,707	137,677	1,169,445	1,312,829	24,362	28,422	0	52,784	198,733	365,915	564,648
0542	340	31,677,262	96,342	2,324,075	96,342	4,081,862	6,502,279	411,250	479,780	891,030	3,354,732	1,181,938	4,536,670
0546	446	5,965,744	18,144	437,691	1,096,598	1,552,433	77,450	90,356	13,775	181,581	631,793	300,257	932,050
0549	340	6,385,867	19,422	468,514	578,542	1,066,478	82,905	96,720	159,505	339,130	676,286	179,048	855,334
0550	420	5,965,744	18,144	437,691	1,398,901	1,854,736	77,450	90,356	0	167,806	631,793	460,995	1,092,788
0560	586	56,016	170	4,110	27,549	31,829	727	848	0	1,575	5,932	10,643	16,575
0561	586	6,862,006	20,870	503,447	0	524,317	89,086	103,931	573,492	766,509	726,710	(165,740)	560,970
0562	440	644,188	1,959	47,262	27,549	76,770	8,363	9,757	0	18,120	68,222	10,643	78,865
0564	420	1,232,360	3,748	90,415	0	94,163	15,999	18,665	313,923	348,587	130,511	(112,687)	17,824
0566	418	672,197	2,044	49,317	19,937	71,298	8,727	10,181	179,073	197,981	71,188	(63,621)	7,567
0568	507	392,115	1,193	28,768	139,566	169,527	5,091	5,939	27,549	38,579	41,526	28,249	69,775
0568	511	2,156,631	6,559	158,226	75,038	239,823	27,998	32,664	0	60,662	228,395	26,841	255,236
0568	586	0	0	55,100	0	55,100	0	0	119,629	119,629	0	(12,051)	(12,051)
0571	420	0	0	0	68,874	68,874	0	0	279,134	279,134	0	(51,176)	(51,176)
0576	All	20,417,970	62,098	1,498,011	2,326,935	3,887,044	265,077	309,248	0	574,325	2,162,334	712,186	2,874,520
0577	416	420,123	1,278	30,823	0	32,101	5,454	6,363	490,471	502,288	44,492	(152,986)	(108,494)
0579	440	448,131	1,363	32,878	319,010	353,251	5,818	6,787	0	12,605	47,459	88,896	136,355
0580	592	0	0	0	0	0	0	0	913,853	913,853	0	(346,591)	(346,591)
0581	444	364,106	1,107	26,714	234,544	262,365	4,727	5,515	0	10,242	38,560	71,289	109,849
0581	546	0	0	0	0	0	0	0	96,424	96,424	0	(37,249)	(37,249)
0592	444	1,344,393	4,089	98,634	0	102,723	17,454	20,362	2,085,857	2,123,673	142,376	(659,836)	(517,460)
0600	340	24,311,108	73,939	1,783,640	8,004,819	9,862,398	315,619	368,213	0	683,832	2,574,631	2,607,267	5,181,898
0606	534	6,946,031	21,125	509,611	4,248,201	4,778,937	90,177	105,204	0	195,381	735,609	1,351,366	2,086,975
0607	442	7,114,080	21,636	521,941	0	543,577	92,359	107,749	2,942,862	3,142,970	753,406	(836,370)	(82,964)
0608	All	11,651,407	35,436	854,832	730,064	1,620,332	151,265	176,471	79,752	407,488	1,233,924	259,807	1,493,731
0618	402	5,657,654	17,207	415,087	68,874	501,168	73,451	85,690	917,154	1,076,295	599,165	(228,968)	370,197
0619	497	58,481,099	177,862	4,290,600	6,619,462	11,087,924	759,232	885,748	6,570,582	8,215,562	6,193,352	(693,695)	5,499,657
0621	420	0	0	0	0	0	0	0	220,397	220,397	0	(85,142)	(85,142)
0622	350	2,996,876	9,115	219,873	110,198	339,186	38,907	45,390	219,319	303,616	317,380	(18,544)	298,836
0627	509	3,613,056	10,989	265,080	192,847	468,916	46,907	54,723	797,525	899,155	382,635	(147,740)	234,895
0632	All	18,373,372	55,880	1,348,005	0	1,403,885	238,533	278,281	473,059	989,873	1,945,804	(176,308)	1,769,496
0635	482	2,576,753	7,837	189,049	815,644	1,012,530	33,453	39,027	0	72,480	272,887	242,116	515,003
0636	420	4,285,253	13,033	314,397	110,198	437,628	55,633	64,904	99,690	220,227	453,823	14,791	468,614
0642	444	0	0	0	0	0	0	0	261,722	261,722	0	(101,105)	(101,105)
0646	444	896,262	2,726	65,756	41,324	109,806	11,636	13,575	299,072	324,283	94,917	(67,375)	27,542
0649	493	8,206,399	24,959	602,081	0	627,040	106,540	124,293	1,092,959	1,323,792	869,086	(334,221)	534,865
0652	493	560,164	1,704	41,098	27,549	70,351	7,272	8,484	19,938	35,694	59,323	5,087	64,410

State Employees' Retirement System of the State of Illinois
Schedule of Pension Amounts by Fund
As of and For the Year Ended June 30, 2015

FUND	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources (Restated)				Deferred Inflows of Resources (Restated)				Pension Expense (Income) (Restated)		
			Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences between Expected & Actual Experience	Net Differences between Projected & Actual Earnings on Pension Plan Investments	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
0654	482	924,270	2,811	67,811	220,397	291,019	11,999	13,999	279,134	305,132	97,883	7,358	105,241
0657	503	0	0	0	0	0	0	0	13,775	13,775	0	(5,321)	(5,321)
0659	420	168,049	511	12,329	119,629	132,469	2,182	2,545	0	4,727	17,797	33,336	51,133
0664	691	45,933,430	139,700	3,370,011	275,496	3,785,207	596,331	695,702	34,014,461	35,306,494	4,864,510	(9,372,049)	(4,507,539)
0667	588	0	0	0	0	0	0	0	27,549	27,549	0	(10,643)	(10,643)
0668	370	2,520,737	7,666	184,940	371,919	564,525	32,726	38,179	199,381	270,286	266,955	88,116	355,071
0673	446	8,570,506	26,066	628,795	3,361,052	4,015,913	111,267	129,808	0	241,075	907,646	1,298,406	2,206,052
0674	586	896,262	2,726	65,756	661,191	729,673	11,636	13,575	319,010	344,221	94,917	166,528	261,445
0675	532	1,176,344	3,578	86,305	0	89,883	15,272	17,817	194,666	227,755	124,579	(60,177)	64,402
0678	420	0	0	0	137,748	137,748	0	0	199,381	199,381	0	(2,346)	(2,346)
0689	406	1,820,532	5,537	133,568	385,695	524,800	23,635	27,574	39,876	91,085	192,801	137,885	330,686
0690	444	224,066	681	16,439	41,324	58,444	2,909	3,394	59,815	66,118	23,729	(704)	23,025
0690	482	28,008	85	2,055	0	2,140	364	424	139,566	140,354	2,966	(38,892)	(35,926)
0698	402	1,848,540	5,622	135,622	1,315,917	1,457,161	23,999	27,998	0	51,997	195,767	366,694	562,461
0700	444	18,765,487	57,073	1,376,773	3,080,979	4,514,825	243,623	284,220	0	527,843	1,987,330	870,409	2,857,739
0701	691	84,025	256	6,165	27,549	33,970	1,091	1,273	498,453	500,817	8,898	(128,256)	(119,358)
0702	482	2,520,737	7,666	184,940	547,019	739,625	32,726	38,179	0	70,905	266,955	179,124	446,079
0705	493	6,077,777	18,485	445,910	0	464,395	78,905	92,053	22,626,679	22,797,637	643,658	(6,785,596)	(6,141,938)
0708	406	196,057	596	14,384	61,263	76,243	2,545	2,969	0	5,514	20,763	21,520	42,283
0709	406	1,288,377	3,918	94,525	59,815	158,258	16,726	19,514	0	36,240	136,444	16,668	153,112
0710	588	20,530,003	62,439	1,506,231	165,298	1,733,968	266,531	310,945	1,216,227	1,793,703	2,174,199	(275,058)	1,899,141
0711	All	65,511,154	199,243	4,806,376	840,263	5,845,882	850,499	992,224	1,754,556	3,597,279	6,937,859	(164,323)	6,773,536
0718	444	3,360,983	10,222	246,586	96,424	353,232	43,634	50,905	438,640	533,179	355,940	(84,983)	270,957
0724	452	2,632,770	8,007	193,159	0	201,166	34,180	39,876	1,346,698	1,420,754	278,819	(449,414)	(170,595)
0726	452	5,209,523	15,844	382,209	19,938	417,991	67,633	78,903	206,622	353,158	551,707	(74,264)	477,443
0731	532	48,874,290	148,644	3,585,774	1,286,514	5,020,932	634,511	740,244	0	1,374,755	5,175,957	451,919	5,627,876
0732	350	1,904,557	5,792	139,732	633,641	779,165	24,726	28,846	757,649	811,221	201,699	33,655	235,354
0733	482	0	0	0	0	0	0	0	128,689	128,689	0	(43,275)	(43,275)
0737	420	2,212,647	6,729	162,336	0	169,065	28,726	33,512	3,143,251	3,205,489	234,327	(1,079,049)	(844,722)
0740	478	1,372,401	4,174	100,689	220,397	325,260	17,817	20,786	279,135	317,738	145,342	7,358	152,700
0745	295	2,996,876	9,115	219,873	0	228,988	38,907	45,390	1,836,834	1,921,131	317,380	(540,026)	(222,646)
0746	440	308,090	937	22,604	55,100	78,641	4,000	4,666	0	8,666	32,628	21,285	53,913
0755	416	4,341,269	13,203	318,507	321,907	653,617	56,361	65,752	0	122,113	459,756	98,600	558,356
0757	340	728,213	2,215	53,427	0	55,642	9,454	11,029	391,858	412,341	77,120	(149,232)	(72,112)
0757	478	382,199,748	1,162,408	28,040,961	2,203,969	31,407,338	4,961,914	5,788,753	11,683,748	22,434,415	40,476,282	(2,404,383)	38,071,899
0759	350	140,041	426	10,274	19,938	30,638	1,818	2,121	0	3,939	14,831	5,556	20,387
0762	444	3,473,015	10,563	254,806	385,695	651,064	45,088	52,602	259,196	356,886	367,804	76,769	444,573
0763	420	24,003,018	73,002	1,761,036	159,506	1,993,544	311,620	363,547	15,331,358	16,006,525	2,542,003	(5,878,196)	(3,336,193)
0765	422	11,875,472	36,118	871,271	1,801,302	2,708,691	154,173	179,865	0	334,038	1,257,654	543,470	1,801,124
0773	691	2,688,786	8,178	197,269	0	205,447	34,907	40,724	4,169,828	4,245,459	284,752	(1,497,088)	(1,212,336)
0776	541	30,276,852	92,083	2,221,331	16,502,217	18,815,631	393,070	458,570	2,332,761	3,184,401	3,206,424	5,724,910	8,931,334
0790	482	560,164	1,704	41,098	55,099	97,901	7,272	8,484	0	15,756	59,323	21,285	80,608
0792	440	3,360,983	10,222	246,586	1,281,057	1,537,865	43,634	50,905	119,630	214,169	355,940	461,548	817,488
0793	478	0	0	0	206,622	206,622	0	0	299,072	299,072	0	(3,519)	(3,519)
0795	All	61,365,942	186,636	4,502,253	743,839	5,432,728	796,684	929,441	3,867,998	5,594,123	6,498,867	(790,505)	5,708,362
0796	All	55,764,304	169,599	4,091,276	0	4,260,875	723,961	844,600	1,897,020	3,465,581	5,905,634	(537,521)	5,368,113
0798	444	140,041	426	10,274	0	10,700	1,818	2,121	381,721	385,660	14,831	(115,268)	(100,437)
0801	340	15,376,496	46,766	1,128,132	4,669,021	5,843,919	199,626	232,891	0	432,517	1,628,424	1,597,639	3,226,063
0802	492	77,974,798	237,150	5,720,800	11,667,260	17,625,210	1,012,309	1,180,997	538,330	2,731,636	8,257,802	4,357,159	12,614,961
0802	All Others	140,124,970	426,171	10,280,590	84,497,822	95,204,583	1,819,174	2,122,317	7,094,025	11,035,516	14,839,721	20,805,693	35,645,414
0808	478	2,604,762	7,922	191,104	0	199,026	33,816	39,451	4,970,725	5,043,992	275,853	(1,465,216)	(1,189,363)
0817	493	69,404,292	211,084	5,092,005	17,424,701	22,727,790	901,042	1,051,189	0	1,952,231	7,350,156	6,035,915	13,386,071
0821	492	13,331,898	40,547	978,125	0	1,018,672	173,082	201,923	5,236,455	5,611,460	1,411,894	(1,518,505)	(106,611)
0823	440	3,024,884	9,200	221,928	123,973	355,101	39,271	45,815	299,072	384,158	320,346	(35,447)	284,899
0826	406	1,456,426	4,430	106,854	68,874	180,158	18,908	22,059	1,495,361	1,536,328	154,241	(390,091)	(235,850)
0828	532	23,274,805	70,787	1,707,609	0	1,778,396	302,165	352,517	3,089,299	3,743,981	2,464,883	(918,696)	1,546,187
0829	440	560,164	1,704	41,098	0	42,802	7,272	8,484	199,011	214,767	59,323	(74,733)	(15,410)
0830	402	0	0	0	0	0	0	0	371,920	371,920	0	(143,676)	(143,676)
0838	482	392,115	1,193	28,768	13,775	43,736	5,091	5,939	19,938	30,968	41,526	(235)	41,291

State Employees' Retirement System of the State of Illinois

Schedule of Pension Amounts by Fund

As of and For the Year Ended June 30, 2015

FUND	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources (Restated)				Deferred Inflows of Resources (Restated)				Pension Expense (Income) (Restated)		
			Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences between Expected & Actual Experience	Net Differences between Projected & Actual Earnings on Pension Plan Investments	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
0844	295	0	0	0	206,622	206,622	0	0	299,072	299,072	0	(3,519)	(3,519)
0850	440	17,645,159	53,665	1,294,578	1,694,742	3,042,985	229,079	267,252	110,198	606,529	1,868,684	429,686	2,298,370
0851	420	0	0	0	0	0	0	0	114,915	114,915	0	(37,953)	(37,953)
0855	422	1,596,467	4,855	117,128	41,324	163,307	20,726	24,180	19,938	64,844	169,071	10,408	179,479
0859	420	1,288,377	3,918	94,525	0	98,443	16,726	19,514	674,259	710,499	136,444	(217,546)	(81,102)
0863	494	1,428,418	4,344	104,799	107,303	216,446	18,544	21,635	0	40,179	151,274	32,867	184,141
0870	420	8,290,424	25,214	608,246	672,071	1,305,531	107,631	125,566	0	233,197	877,985	251,041	1,129,026
0871	420	3,192,934	9,711	234,257	96,424	340,392	41,452	48,360	777,587	867,399	338,143	(179,434)	158,709
0872	444	9,606,809	29,218	704,826	123,973	858,017	124,721	145,504	458,578	728,803	1,017,394	(79,895)	937,499
0872	482	5,909,728	17,974	433,581	3,305,688	3,757,243	76,723	89,508	0	166,231	625,861	1,051,653	1,677,514
0873	482	4,369,277	13,289	320,562	1,036,783	1,370,634	56,724	66,177	82,649	205,550	462,722	256,982	719,704
0875	420	2,128,622	6,474	156,171	0	162,645	27,635	32,240	729,358	789,233	225,429	(238,831)	(13,402)
0876	444	2,268,663	6,900	166,446	27,549	200,895	29,453	34,361	458,578	522,392	240,259	(117,144)	123,115
0879	All	11,679,415	35,521	856,887	119,628	1,012,036	151,628	176,895	8,319,982	8,648,505	1,236,891	(3,180,750)	(1,943,859)
0882	588	588,172	1,789	43,153	0	44,942	7,636	8,908	0	16,544	62,289	0	62,289
0883	420	30,528,926	92,850	2,239,825	1,756,340	4,089,015	396,342	462,388	0	858,730	3,233,119	556,150	3,789,269
0884	422	0	0	0	0	0	0	0	4,573,235	4,573,235	0	(1,766,683)	(1,766,683)
0885	452	392,115	1,193	28,768	279,134	309,095	5,091	5,939	0	11,030	41,526	77,783	119,309
0888	440	2,576,753	7,837	189,049	110,198	307,084	33,453	39,027	219,319	291,799	272,887	(18,545)	254,342
0894	422	10,643,112	32,370	780,856	747,106	1,560,332	138,174	161,199	0	299,373	1,127,143	277,883	1,405,026
0896	482	4,313,277	13,118	316,452	59,814	389,384	55,997	65,328	606,091	727,416	456,789	(217,471)	239,318
0897	497	1,064,311	3,237	78,086	19,938	101,261	13,817	16,120	41,324	71,261	112,714	(10,408)	102,306
0903	416	10,755,145	32,710	789,076	1,789,312	2,611,098	139,629	162,896	0	302,525	1,139,007	605,375	1,744,382
0904	493	25,907,575	78,794	1,900,769	0	1,979,563	336,345	392,393	2,078,918	2,807,656	2,743,702	(779,496)	1,964,206
0905	422	2,184,639	6,644	160,281	957,030	1,123,955	28,362	33,088	771,389	832,839	231,361	(31,309)	200,052
0906	493	44,140,906	134,249	3,238,499	1,308,606	4,681,354	573,060	668,553	99,691	1,341,304	4,674,675	477,747	5,152,422
0911	444	476,139	1,448	34,933	81,201	117,582	6,181	7,212	0	13,393	50,425	27,076	77,501
0913	420	29,128,517	88,590	2,137,080	0	2,225,670	378,161	441,177	1,229,630	2,048,968	3,084,811	(363,408)	2,721,403
0920	482	16,412,799	49,917	1,204,163	0	1,254,080	213,079	248,586	2,389,239	2,850,904	1,738,172	(839,279)	898,893
0921	444	32,489,499	98,812	2,383,667	3,384,292	5,866,771	421,795	492,082	0	913,877	3,440,751	1,212,945	4,653,696
0922	All	55,988,370	170,281	4,107,715	3,994,693	8,272,689	726,870	847,993	1,774,495	3,349,358	5,929,363	1,048,706	6,978,069
0925	420	4,677,368	14,226	343,166	123,974	481,366	60,724	70,843	737,710	869,277	495,349	(157,679)	337,670
0929	340	6,609,933	20,103	484,953	179,073	684,129	85,814	100,113	259,196	445,123	700,015	(3,050)	696,965
0938	482	168,049	511	12,329	13,775	26,615	2,182	2,545	79,752	84,479	17,797	(16,902)	895
0940	563	448,131	1,363	32,878	179,443	213,684	5,818	6,787	96,424	109,029	47,459	12,754	60,213
0942	588	1,904,557	5,792	139,732	151,522	297,046	24,726	28,846	996,908	1,050,480	201,699	(219,263)	(17,564)
0944	532	31,509,213	95,831	2,311,746	1,058,169	3,465,746	409,069	477,235	0	886,304	3,336,935	299,318	3,636,253
0951	295	1,120,328	3,407	82,195	0	85,602	14,545	16,968	1,984,314	2,015,827	118,647	(727,925)	(609,278)
0962	All	103,462,250	314,666	7,590,745	27,983,561	35,888,972	1,343,200	1,567,027	0	2,910,227	10,957,012	9,013,837	19,970,849
0963	350	6,721,965	20,444	493,172	206,622	720,238	87,268	101,810	538,329	727,407	711,880	(70,191)	641,689
0963	532	30,388,885	92,424	2,229,550	647,415	2,969,389	394,524	460,267	219,319	1,074,110	3,218,289	188,987	3,407,276
0971	All	7,618,227	23,170	558,929	0	582,099	98,904	115,385	1,714,680	1,928,969	806,797	(477,813)	328,984
0973	420	3,725,089	11,329	273,300	261,722	546,351	48,361	56,420	358,887	463,668	394,500	1,097	395,597
0980	497	44,645,053	135,782	3,275,487	7,386,770	10,798,039	579,605	676,189	0	1,255,794	4,728,066	2,353,486	7,081,552
0982	422	2,044,598	6,218	150,007	1,335,855	1,492,080	26,544	30,967	1,019,335	1,076,846	216,530	(21,529)	195,001
0988	340	1,344,393	4,089	98,634	0	102,723	17,454	20,362	2,594,819	2,632,635	142,376	(813,527)	(671,151)
0991	422	19,829,798	60,310	1,454,859	3,237,183	4,752,352	257,441	300,340	0	557,781	2,100,045	1,005,873	3,105,918
0997	446	60,833,787	185,018	4,463,210	991,786	5,640,014	789,775	921,381	3,369,545	5,080,701	6,442,510	(555,822)	5,886,688
CMAP	N/A	6,049,769	18,400	443,855	0	462,255	78,541	91,629	2,040,896	2,211,066	640,602	(672,515)	(31,823)
IFT	N/A	1,932,565	5,878	141,787	27,549	175,214	25,090	29,270	19,938	74,298	204,665	5,087	209,752
		\$ 28,008,189,056	\$ 85,183,065	\$ 2,054,884,992	\$ 993,128,035	\$ 3,133,196,092	\$ 363,616,705	\$ 424,208,780	\$ 993,128,035	\$ 1,780,953,520	\$ 2,966,164,601	\$ -	\$ 2,966,164,601

SEE NOTES TO THE SCHEDULES

State Employees' Retirement System of the State of Illinois

Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Fiscal Year Ended June 30, 2015

The State Employees' Retirement System (SERS or the System) is a defined benefit, single-employer public employee retirement system. The System was established January 1, 1944, to provide retirement, death and disability benefits for State of Illinois employees.

A. Defined Benefit Plan

SERS is considered to be part of the State of Illinois financial reporting entity, and is combined and included in the State of Illinois comprehensive annual financial report. SERS is governed by the Illinois Compiled Statutes, specifically, Chapter 40, Act 5, Article 14. These statutes assign the authority to establish and amend the benefit provisions of the plan to the state legislature, subject to the approval by the governor. Operation of the plan and the direction of its policies are the responsibility of the SERS Board of Trustees. It is also these statutes that define the scope of SERS' reporting entity. There are no statutory provisions for termination of the plan. The Illinois Constitution provides that the pension obligation of the state be an enforceable contractual relationship, the benefits of which shall not be diminished or impaired.

B. Benefit Provisions

A traditional defined benefit plan was established in 1944. A summary of benefit provisions can be found in the SERS comprehensive annual financial report (CAFR), "Notes to the Financial Statements." The SERS CAFR can be accessed on the SERS website at www.srs.illinois.gov.

Summary of Significant Accounting Policies

C. Nature of Schedules

Certain agencies and funds of the State of Illinois present financial statements in accordance with generally accepted account principles (GAAP) and the Illinois Office of the Comptroller has determined that those agencies and fund employers must recognize their proportionate share of collective pension amounts for pension benefits provided to members through the SERS plan in order to present their financial statements in accordance with GAAP.

GASB Statement No. 68, paragraph 92 states that in determining the employer's proportion of the collective net pension liability (NPL), the basis should be consistent with the manner in which contributions to the pension plan are determined, which is consistent with paragraphs 48-51.

The State's contributions to SERS are determined through actuarial valuations on an annual basis. Under the Illinois Compiled Statutes (40 ILCS 5/14-131), the actuarially determined contribution (Statutory Contribution) from the State of Illinois is calculated by an actuary in accordance with the Statutory Funding Plan. If an employee is paid from trust funds or federal funds, the department or other employer shall pay the employer contributions from those funds to SERS at the certified rate equal to the state contribution rate to SERS. The state contribution rate to SERS is the amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045.

The Schedule of Employer Allocation by Fund presents the actual fiscal year 2015 employer contributions by fund (and applicable agency) used within the proportionate share calculation for each fund and the respective

State Employees' Retirement System of the State of Illinois

Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Fiscal Year Ended June 30, 2015

allocation percentage. The proportionate share calculation related to the general revenue fund (GRF) is further broken down by agency based on the GRF covered payroll for FY 2015.

The actual employer contributions and GRF covered payroll for FY 2015 was determined using the Illinois Office of the Comptroller's SAMs Data Warehouse expenditure tables, specifically detail object code "1161" for employer retirement contributions and "1120" for covered payroll transactions.

The Schedule of Pension Amounts by Fund presents the proportionate share of total ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense subject to allocation for all funds (and applicable agencies) contributing to SERS.

The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on System investments, the impact of changes in assumptions about future economic or demographic factors and the impact of changes in the funds' proportion of the collective net pension liability from the prior measurement date.

D. Measurement Focus and Basis of Accounting

The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

E. Use of Estimates in the Preparation of the Schedules

The preparation of the SERS Employer Allocation and Pension Amounts Schedules by Fund in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. SERS uses an actuary to determine total pension liability and to calculate the actuarially determined contributions of the State and its agencies and funds.

F. Basis of Allocation

In determining the proportionate share of the net pension liability and corresponding employer pension amounts by agency and fund for SERS, the basis should be consistent with the manner in which contributions to the Plan are determined. The Plan has determined that the actual contributions made to the Plan during fiscal year 2015 are appropriate as the basis because they are representative of future contributions. For the secondary allocation of the GRF by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2015 by each agency is appropriate as the basis because it is representative of future contributions.

The net pension liability (NPL) is the System's total pension liability less the fiduciary net position. The NPL was determined by an actuarial valuation measured as of June 30, 2015. The System allocates the NPL to funds and agencies of the State of Illinois based on the allocation percentages calculated within the Schedule of Employer Allocations by Fund.

State Employees' Retirement System of the State of Illinois

Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Fiscal Year Ended June 30, 2015

The fiscal year 2015 employer contributions total was used as the denominator for the allocation calculation in the Schedule of Employer Allocations by Fund. It can be reconciled to the SERS CAFR for the fiscal year ended June 30, 2015 as follows:

Employer Contributions Paid (DOC "1161" from State's Reporting Warehouse)	\$ 1,805,827,976
<i>Adjustments:</i>	
Employer Contributions not in the State's Reporting Warehouse	1,722,890
Other Adjustments to General Revenue Fund (GRF)	25,766,047
General Obligation Bond Transfers	(28,997,557)
Employer Contributions - FY 2015 SERS CAFR	1,804,319,356
Excluded Funds (net of G.O. Bond Transfer \$2,124,610)	(46,195,779)
Employer Contributions to be Allocated	\$ 1,758,123,577

Adjustments:

Employer Contributions not in the State's Reporting Warehouse – This adjustment includes the employer contributions paid by employees for certain types of optional service purchases. It also includes payroll and retirement contributions that are processed outside the State's reporting warehouse.

Adjustments to General Revenue Fund (GRF) – This adjustment accounts for the accrual entries necessary to true up the monthly GRF retirement contribution calculated using estimated payroll to the required GRF retirement contributions calculated using actual payroll at the end of the fiscal year.

General Obligation Bond Transfers – This adjustment allocates the debt service on the G.O. bonds back to the non-GRF funds from which they were collected.

Excluded Funds: Funds excluded from allocation include internal service funds, the pension trust fund and the pension investment fund. Allocation to these funds would not be appropriate because the allocated pension costs for these funds ultimately must be recovered through charges to other State funds. By excluding them from the allocation denominator their cost is recognized by other funds included in the pension allocation schedule.

State Employees' Retirement System of the State of Illinois

Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Fiscal Year Ended June 30, 2015

The detail for the FY 2015 funds excluded from the allocation are as follows:

Fund #	Fund Name	Agency #	ER Paid Contributions
0301	WORKING CAPITAL REVOLVING	426	\$ 4,237,637
0303	STATE GARAGE REVOLVING	416	4,441,891
0304	STATISTICAL SERVS REVOLVING	416	16,163,022
0312	COMMUNICATIONS REVOLVING	416	5,735,859
0314	FACILITIES MANAGEMENT REVOLV	416	10,350,568
0317	PROFESSIONAL SERVICES	416	1,657,204
0332	WORKERS' COMPENSATION REVOLV	416	274,737
0342	AUDIT EXPENSE	103	127,742
0529	IL STATE BOARD OF INVESTMENTS	555	535,055
0907	HEALTH INSURANCE RESERVE	416	1,355,620
0479	STATE EMPLOYEES RETIREMENT SYS	589	3,441,054
			<u>\$ 48,320,389</u>

Change in Estimate Effected by a Change in Accounting Principle

A change was made to the pension amount allocation methodology for fiscal year 2015 compared to the method used for fiscal year 2014. The change was made to allow for the inclusion of certain reconciling items between the employer contributions obtained from the Reporting Data Warehouse (object code "1161") and the employer contributions recognized in the plan financial statements for the fiscal year (essentially, the calculation of "the denominator" used in the allocation).

Management believes the change to be more straightforward and easily reconcilable and the effect of the change on the pension allocations to be immaterial. Furthermore, the effect of the change is included in the current year 'Change in Proportion' allocation and, therefore, will be amortized over the remaining service lives of the employees (4.5886 years).

G. Pension Expense and Amortization of Pension Expense

Pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pensions, should be recognized for the fund's (agency's) proportionate shares of collective pension expense and collective deferred outflows and deferred inflows of resources related to pensions.

Deferred outflows of resources are the consumption of net position by SERS that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of

State Employees' Retirement System of the State of Illinois

Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Fiscal Year Ended June 30, 2015

resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense at the beginning of the current period, using a straight line method over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the Plan (active or inactive), determined as of the beginning of the measurement period.

Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

The pension amounts allocated to funds (agencies) are based on the total contributions paid as the primary allocation and on covered payroll for a secondary allocation to those agencies with GRF payrolls preparing their own financial statements.

The components of pension expense (as restate) are:

Service cost	\$	831,449,208
Administrative expense		16,547,823
Interest on the total pension liability		2,912,736,360
Member contributions		(266,139,156)
Projected earnings on plan investments		(1,057,018,357)
Recognition of outflow of resources due to amortization of deferred outflows of resources		763,452,908
Recognition of inflow of resources due to amortization of deferred inflows of resources		(234,864,185)
Total pension expense	\$	<u>2,966,164,601</u>

The average of the expected remaining service lives of all members for FY 2015 and FY 2014 is 4.5886 years.

H. Net Pension Liability

The net pension liability for SERS is calculated as follows for fiscal years ending June 30, 2015:

Net pension liability - beginning balance	\$	27,103,519,942
Total pension expense		2,966,164,601
Change in deferred outflows of resources		(85,279,223)
Change in deferred inflows of resources		(171,896,908)
Employer contributions		(1,804,319,356)
Net pension liability - ending balance	\$	<u>28,008,189,056</u>

State Employees' Retirement System of the State of Illinois

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund
Fiscal Year Ended June 30, 2015**

I. Amortization of Plan Experience

The following schedule illustrates the recognition in pension expense of differences between expected and actual experience on total pension liability.

Positive amounts are outflows (losses that increase net pension liability) and negative amounts are inflows (gains that decrease net pension liability).

Difference between Actual and Expected Experience			
Measurement Year	2014	2015	TOTAL
Amount Established	\$150,997,067	\$(464,942,210)	
Recognition Period	4.5886	4.5886	
Annual Recognition	\$32,907,001	\$(101,325,505)	
Amount Recognized			
2014	\$32,907,001	\$0	\$32,907,001
2015	32,907,001	(101,325,505)	(68,418,504)
2016	32,907,001	(101,325,505)	(68,418,504)
2017	32,907,001	(101,325,505)	(68,418,504)
2018	19,369,063	(101,325,505)	(81,956,442)
2019	0	(59,640,190)	(59,640,190)
2020	0	0	0
Deferred Balance			
2014	\$118,090,066	\$0	\$118,090,066
2015	85,183,065	(363,616,705)	(278,433,640)
2016	52,276,064	(262,291,200)	(210,015,136)
2017	19,369,063	(160,965,695)	(141,596,632)
2018	0	(59,640,190)	(59,640,190)
2019	0	0	0
2020	0	0	0

State Employees' Retirement System of the State of Illinois

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund
Fiscal Year Ended June 30, 2015**

J. Amortization of Investment Experience

The following schedule illustrates the recognition in pension expense of differences between expected and actual earnings on pension plan investments.

Positive amounts are outflows (losses that increase net pension liability) and negative amounts are inflows (gains that decrease net pension liability).

Difference between Projected & Actual Earnings (Investment)			
Measurement Year	2014	2015	TOTAL
Amount Established	\$ (1,207,869,708)	\$ 375,641,305	
Recognition Period	5.00	5.00	
Annual Recognition	\$ (241,573,942)	\$ 75,128,261	
Amount Recognized			
2014	\$ (241,573,942)	\$ 0	\$ (241,573,942)
2015	(241,573,942)	75,128,261	(166,445,681)
2016	(241,573,942)	75,128,261	(166,445,681)
2017	(241,573,942)	75,128,261	(166,445,681)
2018	(241,573,940)	75,128,261	(166,445,679)
2019	0	75,128,261	75,128,261
2020	0	0	0
Deferred Balance			
2014	\$ (966,295,766)	\$ 0	\$ (966,295,766)
2015	(724,721,824)	300,513,044	(424,208,780)
2016	(483,147,882)	225,384,783	(257,763,099)
2017	(241,573,940)	150,256,522	(91,317,418)
2018	0	75,128,261	75,128,261
2019	0	0	0
2020	0	0	0

State Employees' Retirement System of the State of Illinois

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund
Fiscal Year Ended June 30, 2015**

K. Changes in Assumptions

The following schedule illustrates the recognition in pension expense of changes in plan assumptions.

Positive amounts are outflows (losses that increase net pension liability) and negative amounts are inflows (gains that decrease net pension liability).

Changes in Assumptions				
Measurement Year	2014	2015	TOTAL	
Amount Established	\$3,142,466,514	\$360,713,498		
Recognition Period	4.5886	4.5886		
Annual Recognition	\$684,842,112	\$78,610,796		
Amount Recognized				
2014	\$684,842,112	\$0	\$684,842,112	
2015	684,842,112	78,610,796	763,452,908	
2016	684,842,112	78,610,796	763,452,908	
2017	684,842,112	78,610,796	763,452,908	
2018	403,098,066	78,610,796	481,708,862	
2019	0	46,270,314	46,270,314	
2020	0	0	0	
Deferred Balance				
2014	\$2,457,624,402	\$0	\$2,457,624,402	
2015	1,772,782,290	282,102,702	2,054,884,992	
2016	1,087,940,178	203,491,906	1,291,432,084	
2017	403,098,066	124,881,110	527,979,176	
2018	0	46,270,314	46,270,314	
2019	0	0	0	
2020	0	0	0	

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Earnings			
			2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
0001	GENERAL REVENUE	TOTAL GRF	\$384,831,681	\$384,831,681	\$199,274,483	\$76,774,028	(\$45,748,506)	(\$45,748,506)	(\$54,800,746)	(\$39,878,835)	(\$111,295,080)	(\$111,295,080)	(\$111,295,078)	\$50,235,039
	SECRETARY OF STATE	350	10,601,555	10,601,555	3,359,173	2,721,429	(2,704,835)	(2,704,835)	(3,240,039)	(2,357,796)	(6,580,210)	(6,580,210)	(6,580,210)	2,970,906
	CENTRAL MANAGEMENT SERVICES	416	1,270,051	1,270,051	904,171	739,998	(203,810)	(203,810)	(244,137)	(177,660)	(495,820)	(495,820)	(495,820)	223,797
	CHILDREN AND FAMILY SERVICES	418	9,548,204	9,548,204	3,667,961	5,559,909	(3,301,532)	(3,301,532)	(3,954,805)	(2,877,936)	(8,031,832)	(8,031,832)	(8,031,832)	3,625,312
	CORRECTIONS	426	140,091,301	140,091,301	67,612,532	11,820,825	(13,067,329)	(13,067,329)	(15,652,956)	(11,390,751)	(31,789,659)	(31,789,659)	(31,789,658)	14,348,835
	HUMAN SERVICES	444	148,181,961	148,181,961	92,343,983	38,587,860	(12,354,476)	(12,354,476)	(14,799,051)	(10,769,359)	(30,055,459)	(30,055,459)	(30,055,458)	13,566,073
	HEALTHCARE AND FAMILY SERVICES	478	7,580,714	7,580,714	2,386,669	(162,577)	(1,109,356)	(1,109,356)	(1,328,863)	(967,022)	(2,698,794)	(2,698,794)	(2,698,794)	1,218,149
	REVENUE	492	1,602,728	1,602,728	(2,874,071)	(2,350,633)	(1,229,674)	(1,229,674)	(1,472,989)	(1,071,903)	(2,991,500)	(2,991,500)	(2,991,500)	1,350,268
	STATE BOARD OF EDUCATION	586	(78,511)	(78,511)	143,835	(249,787)	(249,787)	(299,212)	(217,738)	(607,671)	(607,671)	(607,671)	(607,671)	274,283
	ILLINOIS STUDENT ASSISTANCE COMMISSION	691	8,962,860	8,962,860	8,527,895	4,908,206	(100,784)	(100,784)	(120,726)	(87,853)	(245,183)	(245,183)	(245,183)	110,668
	All Others	57,070,818	57,070,818	23,733,353	14,805,176	(11,426,923)	(11,426,923)	(13,687,968)	(9,960,817)	(27,798,952)	(27,798,952)	(27,798,952)	(27,798,952)	12,547,558
0011	ROAD	360	271,443	271,443	179,049	35,542	(3,147)	(3,147)	(3,770)	(2,743)	(7,657)	(7,657)	(7,657)	3,456
0011	ROAD	494	53,823,843	53,823,843	3,728,689	(22,344,627)	(6,975,130)	(6,975,130)	(8,355,295)	(6,080,198)	(16,968,804)	(16,968,804)	(16,968,804)	7,659,176
0012	MOTOR FUEL TAX	492	3,342,264	3,342,264	1,191,214	(248,445)	(340,656)	(340,656)	(408,061)	(296,949)	(828,733)	(828,733)	(828,733)	374,064
0012	MOTOR FUEL TAX	494	1,383,123	1,383,123	109,374	676,286	(121,169)	(121,169)	(145,145)	(105,623)	(294,775)	(294,775)	(294,775)	133,052
0013	PREVENT & TREAT ALCOHOL & SUB	444	(33,699)	(33,699)	(61,788)	18,042	(30,857)	(30,857)	(36,962)	(26,898)	(75,067)	(75,067)	(75,067)	33,883
0014	FOOD & DRUG SAFETY	482	261,527	261,527	342,363	292,787	(9,168)	(9,168)	(10,982)	(7,992)	(22,304)	(22,304)	(22,304)	10,067
0016	TEACHER CERTIFICATE FEE REVOLV	586	197,282	197,282	53,327	(72,187)	(6,979)	(6,979)	(8,360)	(6,083)	(16,977)	(16,977)	(16,977)	7,663
0018	TRANSPORTATION REGULATORY	524	(48,480)	(48,480)	(416,379)	(332,813)	(87,781)	(87,781)	(105,150)	(76,518)	(213,550)	(213,550)	(213,550)	96,390
0021	FINANCIAL INSTITUTION	440	588,877	588,877	188,260	(77,697)	(58,840)	(58,840)	(70,483)	(51,291)	(143,143)	(143,143)	(143,143)	64,610
0022	GENERAL PROFESSIONS DEDICATED	440	234,922	234,922	132,980	85,549	(36,809)	(36,809)	(44,093)	(32,086)	(89,548)	(89,548)	(89,548)	40,419
0026	LIVE & LEARN	350	13,220	13,220	35,970	48,811	(3,353)	(3,353)	(4,016)	(2,922)	(8,156)	(8,156)	(8,156)	3,681
0036	IL VETERANS' REHABILITATION	440	256,460	256,460	124,134	26,368	(25,589)	(25,589)	(30,652)	(22,305)	(62,251)	(62,251)	(62,251)	28,098
0039	STATE BOATING ACT	422	(2,186,807)	(2,186,807)	(2,737,177)	(1,925,197)	(59,045)	(59,045)	(70,728)	(51,469)	(143,643)	(143,643)	(143,643)	64,836
0040	STATE PARKS	422	1,389,889	1,389,889	683,577	(91,533)	(39,888)	(39,888)	(47,781)	(34,770)	(97,038)	(97,038)	(97,038)	43,800
0041	WILDLIFE & FISH	422	551,833	551,833	(2,978,187)	(3,830,582)	(353,792)	(353,792)	(423,797)	(308,399)	(860,691)	(860,691)	(860,691)	388,488
0042	SALMON	422	(2,960)	(2,960)	(11,402)	(7,586)	(2,463)	(2,463)	(2,950)	(2,147)	(5,992)	(5,992)	(5,992)	2,705
0044	LOBBYIST REGISTRATION ADMIN	350	133,464	133,464	160,338	138,470	(8,484)	(8,484)	(10,163)	(7,395)	(20,639)	(20,639)	(20,639)	9,316
0045	AGRICULTURAL PREMIUM	406	249,738	249,738	121,800	50,500	(34,209)	(34,209)	(40,978)	(29,820)	(83,223)	(83,223)	(83,223)	37,564
0047	FIRE PREVENTION	All	1,453,740	1,453,740	397,865	(277,292)	(149,289)	(149,289)	(178,829)	(130,135)	(363,184)	(363,184)	(363,184)	163,930
0049		532	(5,321)	(5,321)	0	(3,133)	0	0	0	0	0	0	0	0
0050	MENTAL HEALTH	444	(2,459,467)	(2,459,467)	(663,026)	1,324,576	(79,844)	(79,844)	(95,643)	(69,600)	(194,242)	(194,242)	(194,242)	87,675
0052	FEDERAL TITLE III SS & EMPLOY	360	(296,807)	(296,807)	(195,787)	(23,937)	(2,463)	(2,463)	(2,950)	(2,147)	(5,992)	(5,992)	(5,992)	2,705
0052	FEDERAL TITLE III SS & EMPLOY	422	(12,511,822)	(12,511,822)	(11,953,241)	(3,049,139)	(1,389,785)	(1,389,785)	(1,664,781)	(1,211,471)	(3,381,011)	(3,381,011)	(3,381,011)	1,526,080
0054	STATE PENSIONS	370	999,189	999,189	571,219	120,183	(57,061)	(57,061)	(68,352)	(49,740)	(138,816)	(138,816)	(138,816)	62,657
0057	IL STATE PHARMACY DISCIPLINARY	440	14,217	14,217	(45,645)	(53,737)	(9,305)	(9,305)	(11,146)	(8,111)	(22,627)	(22,627)	(22,627)	10,217
0059	PUBLIC UTILITY	524	1,478,648	1,478,648	320,121	(168,373)	(244,596)	(244,596)	(292,994)	(213,214)	(595,043)	(595,043)	(595,043)	268,584
0063	PUBLIC HEALTH SERVICES	482	2,003,789	2,003,789	488,088	4,641	(392,791)	(392,791)	(470,512)	(342,394)	(955,565)	(955,565)	(955,565)	431,311
0065	U S ENVIRONMENTAL PROTECTION	532	(1,499,538)	(1,499,538)	(1,825,313)	(833,067)	(203,819)	(203,819)	(244,148)	(177,668)	(495,842)	(495,842)	(495,842)	223,807
0067	RADIATION PROTECTION	All	(1,393,051)	(1,393,051)	(1,161,071)	(364,808)	(48,714)	(48,714)	(58,353)	(42,464)	(118,509)	(118,509)	(118,509)	53,491
0068	HOSPITAL LICENSURE	482	12,169	12,169	11,578	6,665	(137)	(137)	(164)	(119)	(333)	(333)	(333)	150
0071	FIREARM OWNERS NOTIFICATION	493	(255,424)	(255,424)	(150,343)	0	0	0	0	0	0	0	0	0
0072	UNDERGROUND STORAGE TANK	492	89,817	89,817	11,769	(23,314)	(14,026)	(14,026)	(16,801)	(12,226)	(34,121)	(34,121)	(34,121)	15,401
0072	UNDERGROUND STORAGE TANK	All Others	1,523,151	1,523,151	675,529	(109,333)	(81,760)	(81,760)	(97,938)	(71,270)	(198,503)	(198,503)	(198,503)	89,778
0074	EPA SPEC STATE PROJ TRUST	532	249,468	249,468	237,361	136,610	(2,805)	(2,805)	(3,360)	(2,445)	(6,824)	(6,824)	(6,824)	3,080
0075	COMPASSION USE MED CANNABIS	All	778,823	778,823	741,028	426,495	(8,758)	(8,758)	(10,490)	(7,634)	(21,305)	(21,305)	(21,305)	9,616
0077	MINES & MINERALS UIC	422	21,179	21,179	10,132	1,853	(2,053)	(2,053)	(2,459)	(1,789)	(4,993)	(4,993)	(4,993)	2,254
0078	SOLID WASTE MANAGEMENT	All	(76,753)	(76,753)	(336,018)	(211,511)	(80,871)	(80,871)	(96,873)	(70,495)	(196,739)	(196,739)	(196,739)	88,802
0081	VOCATIONAL REHABILITATION	444	(2,587,277)	(2,587,277)	(4,117,700)	(2,272,479)	(569,174)	(569,174)	(681,796)	(496,147)	(1,384,662)	(1,384,662)	(1,384,662)	624,992
0085	IL GAMING LAW ENFORCEMENT	340	19,535	19,535	(21,630)	(24,549)	(9,031)	(9,031)	(10,818)	(7,873)	(21,971)	(21,971)	(21,971)	9,917
0085	IL GAMING LAW ENFORCEMENT	492	(65,023)	(65,023)	(109,305)	(91,071)	(4,174)	(4,174)	(4,999)	(3,638)	(10,153)	(10,153)	(10,153)	4,583
0089	SUBTITLE D MANAGEMENT	532	6,262	6,262	(40,687)	(35,966)	(10,879)	(10,879)	(13,031)	(9,483)	(26,465)	(26,465)	(26,465)	11,945
0090	SPECIAL FEDERAL GRANT PROJCT	295	(125,998)	(125,998)	(74,447)	5,308	(2,258)	(2,258)	(2,705)	(1,968)	(5,493)	(5,493)	(5,493)	2,479
0091	CLEAN AIR ACT (CAA) PERMIT	532	297,094	297,094	(188,337)	(138,832)	(150,521)	(150,521)	(180,304)	(131,208)	(366,180)	(366,180)	(366,180)	165,282
0093	IL STATE MEDICAL DISCIPLINARY	440	326,864	326,864	52,484	(133,009)	(26,546)	(26,546)	(31,799)	(23,140)	(64,581)	(64,581)	(64,581)	29,150
0115	SAFE BOTTLED WATER	482	(469)	(469)	0	(6,541)	0	0	0	0	0	0	0	0
0117	ST APPELLATE DEFENDER FEDERAL	290	4,019	4,019	(5,972)	(8,637)	(1,300)	(1,300)	(1,557)	(1,133)	(3,162)	(3,162)	(3,162)	1,427
0118	FACILITY LICENSING	482	1,180,153	1,180,153	608,690	(74,152)	(19,294)	(19,294)	(23,112)	(16,819)	(46,938)	(46,938)	(46,938)	21,186
0129	STATE GAMING	444	(107,495)	(107,495)	(69,320)	(5,367)	(1,300)	(1,300)	(1,557)	(1,133)	(3,162)	(3,162)	(3,162)	1,427
0129	STATE GAMING	565	6,986,455	6,986,455	4,311,624	1,377,183	(431,584)	(431,584)	(516,981)	(376,210)	(1,049,939)	(1,049,939)	(1,049,939)	473,909
0131	COUNCIL ON DEV DISABILITIES	558	5,605	5,605	(40,945)	(41,149)	(8,758)	(8,758)	(10,490)	(7,634)	(21,305)	(21,305)	(21,305)	9,616
0137	PLUGGING & RESTORATION	422	617,952	617,952	546,777	281,803	(7,868)	(7,868)	(9,425)	(6,859)	(19,141)	(19,141)	(19,141)	8,640
0138	HOME RULE MUNICIPAL ROT	492	(256,312)	(256,312)	(263,646)	(159,625)	(684)	(684)	(820)	(596)	(1,664)	(1,664)	(1,664)	751
0141	CAPITAL DEVELOPMENT	507	192,176	192,176	131,868	(12,042)	(12,042)	(12,042)	(14,424)	(10,497)	(29,29			

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Earnings			
			2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
0445	SEX OFFENDER INVESTIGATION	493	94,068	94,068	58,694	7,529	(1,095)	(1,095)	(1,311)	(954)	(2,663)	(2,663)	(2,663)	1,202
0446	EMPLOYEE CLASSIFICATION	452	36,507	36,507	34,735	19,992	(411)	(411)	(492)	(358)	(999)	(999)	(999)	451
0447	GI EDUCATION	497	14,136	14,136	(56,497)	(70,580)	(8,758)	(8,758)	(10,490)	(7,634)	(21,305)	(21,305)	(21,305)	9,616
0449	INTERPRETERS FOR THE DEAF	526	56,056	56,056	34,112	4,196	(1,026)	(1,026)	(1,229)	(895)	(2,497)	(2,497)	(2,497)	1,127
0453	MONITORING DEVICE DRIVING PERMIT	350	(114,467)	(114,467)	(134,354)	(79,036)	(6,637)	(6,637)	(7,950)	(5,785)	(16,145)	(16,145)	(16,145)	7,287
0455	IL STATE TOLL HIGHWAY REVENUE	557	18,266,515	18,266,515	7,416,591	(225,851)	(1,796,738)	(1,796,738)	(2,152,258)	(1,566,211)	(4,371,030)	(4,371,030)	(4,371,030)	1,972,943
0473	TEACHERS RETIREMENT SYSTEM	593	650,378	650,378	133,713	(102,284)	(100,438)	(100,438)	(120,312)	(87,552)	(244,342)	(244,342)	(244,342)	110,288
0476	WHOLESALE MEAT	406	528,724	528,724	256,838	48,230	(49,809)	(49,809)	(59,664)	(43,418)	(121,172)	(121,172)	(121,172)	54,693
0477	JUDGES RETIREMENT SYSTEM	275	196,706	196,706	138,862	57,945	(9,852)	(9,852)	(11,802)	(8,588)	(23,968)	(23,968)	(23,968)	10,818
0480	SECRETARY OF STATE ID SECURITY	350	(130,525)	(130,525)	(139,935)	(71,940)	(7,252)	(7,252)	(8,687)	(6,322)	(17,643)	(17,643)	(17,643)	7,964
0481	GENERAL ASSEMBLY RETIREMENT	131	46,574	46,574	33,757	15,305	(2,463)	(2,463)	(2,950)	(2,147)	(5,992)	(5,992)	(5,992)	2,705
0483	SECRETARY OF STATE SPEC SERV	350	(141,834)	(141,834)	(414,706)	(342,159)	(52,066)	(52,066)	(62,369)	(45,386)	(126,665)	(126,665)	(126,665)	57,173
0488	CRIMINAL JUSTICE TRUST	546	(1,153,306)	(1,153,306)	(873,525)	(211,555)	(26,478)	(26,478)	(31,717)	(23,081)	(64,414)	(64,414)	(64,414)	29,075
0491	FEDERAL AID DISASTER	588	154,623	154,623	80,057	(1,476)	(5,610)	(5,610)	(6,720)	(4,890)	(13,649)	(13,649)	(13,649)	6,161
0495	OLD AGE SURVIVORS INSURANCE	444	4,188,400	4,188,400	2,732,682	1,592,687	(478,314)	(478,314)	(572,957)	(416,945)	(1,163,622)	(1,163,622)	(1,163,622)	525,222
0497	FEDERAL CIVIL PREPARED ADMIN	588	188,840	188,840	124,663	24,868	(2,189)	(2,189)	(2,623)	(1,908)	(5,326)	(5,326)	(5,326)	2,404
0502	EARLY INTERVENTION SERVICE REV	444	(72,015)	(72,015)	(117,905)	(82,427)	(10,126)	(10,126)	(12,130)	(8,827)	(24,634)	(24,634)	(24,634)	11,119
0505	ATHLETICS SUPERVISION AND REG	440	45,392	45,392	12,379	(19,127)	(547)	(547)	(656)	(477)	(1,332)	(1,332)	(1,332)	601
0506	SMALL BUSINESS CREDIT INITIATV	420	11,377	11,377	(33,640)	(54,423)	(1,300)	(1,300)	(1,557)	(1,133)	(3,162)	(3,162)	(3,162)	1,427
0514	STATE ASSET FORFEITURE	493	31,353	31,353	11,546	(4,686)	(2,053)	(2,053)	(2,459)	(1,789)	(4,993)	(4,993)	(4,993)	2,254
0522	MONEY FOLLOWS PRSN BGDG TRNSFR	478	(18,408)	(18,408)	(8,936)	3,579	(342)	(342)	(410)	(298)	(832)	(832)	(832)	376
0523	DEPT OF CORRECTIONS REIMBURSEM	425	(948,863)	(948,863)	(601,709)	(36,892)	(9,852)	(9,852)	(11,802)	(8,588)	(23,968)	(23,968)	(23,968)	10,818
0523	DEPT OF CORRECTIONS REIMBURSEM	426	(1,761,932)	(1,761,932)	(2,461,268)	(1,920,271)	(46,388)	(46,388)	(55,566)	(40,436)	(112,850)	(112,850)	(112,850)	50,937
0524	HEALTH FACILITY PLAN REVIEW	482	783,810	783,810	497,218	93,556	(16,694)	(16,694)	(19,997)	(14,552)	(40,613)	(40,613)	(40,613)	18,331
0525		340	(26,607)	(26,607)	0	0	0	0	0	0	0	0	0	0
0531	ENERGY EFFICIENCY PORTFOLIO	420	623,038	623,038	407,276	120,339	(24,631)	(24,631)	(29,504)	(21,470)	(59,920)	(59,920)	(59,920)	27,046
0533	ATTORNEY GENERAL TOBACCO	340	128,263	128,263	(49,031)	(49,031)	(29,009)	(29,009)	(34,750)	(25,287)	(70,573)	(70,573)	(70,573)	31,854
0534	IL WORKERS' COMP COMM OPERATNS	400	3,031,731	3,031,731	1,577,031	206,514	(221,539)	(221,539)	(265,375)	(193,115)	(538,951)	(538,951)	(538,951)	243,265
0535	SEX OFFENDER REGISTRATION	493	203,591	203,591	162,901	67,502	(2,326)	(2,326)	(2,787)	(2,028)	(5,659)	(5,659)	(5,659)	2,554
0536	LEADS MAINTENANCE	493	52,871	52,871	29,543	11,418	(5,405)	(5,405)	(6,475)	(4,712)	(13,149)	(13,149)	(13,149)	5,935
0537	STATE OFFENDER DNA IDENTIFICAT	493	(100,569)	(100,569)	(187,190)	(127,215)	(22,099)	(22,099)	(26,472)	(19,264)	(53,762)	(53,762)	(53,762)	24,266
0538	IL HISTORIC SITES	541	315,589	315,589	162,919	(2,210)	(12,042)	(12,042)	(14,424)	(10,497)	(29,294)	(29,294)	(29,294)	13,223
0539	DEATH PENALTY ABOLITION	546	401,330	401,330	322,438	134,946	(4,584)	(4,584)	(5,491)	(3,996)	(11,152)	(11,152)	(11,152)	5,034
0542	AG COURT ORDER & VOL COMPLY	440	1,779,772	1,779,772	770,132	1,380,132	(77,381)	(77,381)	(92,693)	(67,453)	(188,250)	(188,250)	(188,250)	84,970
0546	PUBLIC PENSION REGULATION	446	412,846	412,846	352,139	193,019	(14,573)	(14,573)	(17,457)	(12,703)	(35,453)	(35,453)	(35,453)	16,002
0549	IL CHARITY BUREAU	340	299,566	299,566	140,296	(12,080)	(15,599)	(15,599)	(18,686)	(13,598)	(37,950)	(37,950)	(37,950)	17,129
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	573,584	573,584	405,607	134,153	(14,573)	(14,573)	(17,457)	(12,703)	(35,453)	(35,453)	(35,453)	16,002
0560	SBE FEDERAL AGENCY SERVICES	586	11,700	11,700	6,729	124	(137)	(137)	(164)	(119)	(333)	(333)	(333)	150
0561	SBE FEDERAL DEPT OF EDUCATION	586	(36,236)	(36,236)	(99,824)	(69,897)	(16,763)	(16,763)	(20,079)	(14,612)	(40,779)	(40,779)	(40,779)	18,406
0562	PAWN/BROKER REGULATION	440	22,800	22,800	11,629	1,420	(1,574)	(1,574)	(1,885)	(1,372)	(3,828)	(3,828)	(3,828)	1,728
0564	RENEWABLE ENERGY RESOURCES TR	420	(89,429)	(89,429)	(65,204)	(10,362)	(3,010)	(3,010)	(3,606)	(2,624)	(7,324)	(7,324)	(7,324)	3,306
0566	DCFS FEDERAL PROJECTS	418	(50,935)	(50,935)	(29,564)	4,751	(1,642)	(1,642)	(1,967)	(1,431)	(3,995)	(3,995)	(3,995)	1,803
0568	SCHOOL INFRASTRUCTURE	507	35,649	35,649	35,896	23,755	(958)	(958)	(1,147)	(835)	(2,330)	(2,330)	(2,330)	1,052
0568	SCHOOL INFRASTRUCTURE	511	67,543	67,543	36,051	8,026	(5,268)	(5,268)	(6,311)	(4,592)	(12,816)	(12,816)	(12,816)	5,785
0568	SCHOOL INFRASTRUCTURE	586	(12,051)	(12,051)	(20,806)	(19,621)	0	0	0	0	0	0	0	0
0571	ENERGY EFFICIENCY TRUST	420	(51,176)	(51,176)	(62,123)	(45,785)	0	0	0	0	0	0	0	0
0576	PESTICIDE CONTROL	All	1,097,528	1,097,528	788,130	329,533	(49,877)	(49,877)	(59,746)	(43,478)	(121,339)	(121,339)	(121,339)	54,769
0577	COMMUNITY COLLEGE HEALTH INSUR	416	(145,057)	(145,057)	(125,403)	(54,670)	(1,026)	(1,026)	(1,229)	(895)	(2,497)	(2,497)	(2,497)	1,127
0579	SAVINGS BANK REGULATORY	440	97,353	97,353	92,629	53,310	(1,095)	(1,095)	(1,311)	(954)	(2,663)	(2,663)	(2,663)	1,202
0580	FIRE PREVENTION DIVISION	592	(346,591)	(346,591)	(210,860)	(9,811)	0	0	0	0	0	0	0	0
0581	JUVENILE ACCT INCENTIVE BLOCK	444	78,161	78,161	65,567	30,236	(889)	(889)	(1,065)	(775)	(2,164)	(2,164)	(2,164)	977
0581		546	(37,249)	(37,249)	(21,926)	0	0	0	0	0	0	0	0	0
0592	DHS FEDERAL PROJECTS	444	(634,463)	(634,463)	(532,608)	(219,414)	(3,284)	(3,284)	(3,934)	(2,863)	(7,989)	(7,989)	(7,989)	3,606
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	3,066,082	3,066,082	2,253,720	792,681	(59,387)	(59,387)	(71,138)	(51,768)	(144,475)	(144,475)	(144,475)	65,211
0606	HEALTH INFORMATION EXCHANGE	536	1,482,455	1,482,455	1,161,845	456,800	(16,968)	(16,968)	(20,325)	(14,791)	(41,279)	(41,279)	(41,279)	18,632
0607	SPECIAL PROJECTS DIVISION	442	(702,108)	(702,108)	(753,028)	(442,147)	(17,378)	(17,378)	(20,817)	(15,149)	(42,277)	(42,277)	(42,277)	19,083
0608	PARTNERS FOR CONSERVATION	All	479,700	479,700	240,834	12,611	(28,462)	(28,462)	(34,094)	(24,810)	(69,241)	(69,241)	(69,241)	31,253
0618	SERVICES FOR OLDER AMERICANS	402	(122,193)	(122,193)	(192,787)	(137,956)	(13,821)	(13,821)	(16,555)	(12,047)	(33,622)	(33,622)	(33,622)	15,176
0619	QUINCY VETERAN HOME	497	409,998	409,998	837,695	1,214,670	(142,858)	(142,858)	(171,125)	(124,529)	(347,539)	(347,539)	(347,539)	156,868
0621		420	(85,141)	(85,141)	(50,116)	0	0	0	0	0	0	0	0	0
0622	MOTOR VEHICLE LICENSE PLATE	350	38,014	38,014	(11,095)	(29,366)	(7,321)	(7,321)	(8,769)	(6,382)	(17,810)	(17,810)	(17,810)	8,039
0627	PUBLIC TRANSPORTATION	509	(79,552)	(79,552)	(148,293)	(122,841)	(8,826)	(8,826)	(10,572)	(7,694)	(21,471)	(21,471)	(21,471)	9,692
0632	HORSE RACING	All	170,446	170,446	42,418	30,702	(44,883)	(44,883)	(53,763)	(39,124)	(109,188)	(109,188)	(109,188)	49,284
0635	DEATH CERTIFICATE SURCHARGE	482	290,746	290,746	241,689	116,869	(6,295)	(6,295)	(7,540)	(5,487)	(15,313)	(15,313)	(15,313)	6,912
0636	COMMERCE & COMM AFFAIRS ASST	420	95,665	95,665	32,972	(6,901)	(10,468)	(10,468)	(12,539)	(9,125)	(25,466)	(25,466)	(25,466)	11,495
0642		444	(101,105)	(101,105)	(59,512)	0	0	0	0	0	0	0	0	0
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	(50,460)	(50,460)	(66,477)	(47,078)	(2,189)	(2,189)	(2,623)	(1,908)	(5,326)	(5,326)	(5,326)	2,404
0649	MOTOR CARRIER SAFETY INSPECTO	493	(179,346)	(179,346)	(222,077)	(115,983)	(20,047)	(20,047)	(24,013)	(1				

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Earnings			
			2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
0702	ASSIST LIVING & SHARED HOU REG	482	226,697	226,697	160,716	54,611	(6,158)	(6,158)	(7,376)	(5,368)	(14,980)	(14,980)	(14,980)	6,762
0705	STATE POLICE WHISTLEBLOWER REW	493	(6,670,893)	(6,670,893)	(6,025,670)	(2,965,788)	(14,847)	(14,847)	(17,785)	(12,942)	(36,119)	(36,119)	(36,119)	16,303
0708	IL STANDARD BREEDERS	406	25,220	25,220	16,586	3,703	(479)	(479)	(574)	(417)	(1,165)	(1,165)	(1,165)	526
0709	IL THOROUGH BREEDERS	406	40,983	40,983	27,400	12,652	(3,147)	(3,147)	(3,770)	(2,743)	(7,657)	(7,657)	(7,657)	3,456
0710	HOMELAND SECURITY EMERG PREPAR	588	112,397	112,397	(130,314)	(154,216)	(50,151)	(50,151)	(60,074)	(43,716)	(122,005)	(122,005)	(122,005)	55,609
0711	STATE LOTTERY	444	1,072,045	1,072,045	247,842	(143,328)	(160,031)	(160,031)	(191,696)	(139,498)	(389,316)	(389,316)	(389,316)	175,725
0718	COMMUNITY MENTAL HEALTH MEDICA	All	(21,552)	(21,552)	(72,309)	(64,534)	(8,210)	(8,210)	(9,835)	(7,157)	(19,973)	(19,973)	(19,973)	9,015
0724	DEPT OF LABOR FEDERAL PROJECTS	452	(399,726)	(399,726)	(318,022)	(102,112)	(6,431)	(6,431)	(7,704)	(5,606)	(15,646)	(15,646)	(15,646)	7,062
0726	FEDERAL INDUSTRIAL SERVICES	452	24,053	24,053	1,969	14,757	(12,726)	(12,726)	(15,244)	(11,093)	(30,959)	(30,959)	(30,959)	13,974
0731	IL CLEAN WATER FUND	532	1,374,306	1,374,306	721,120	176,445	(119,390)	(119,390)	(143,014)	(104,072)	(290,448)	(290,448)	(290,448)	131,099
0732	SECRETARY OF STATE DUI ADMINIS	350	69,599	69,599	(51,182)	(120,069)	(4,652)	(4,652)	(5,573)	(4,056)	(11,318)	(11,318)	(11,318)	5,109
0733	TOBACCO SETTLEMENT RECOVERY	482	(43,275)	(43,275)	(32,328)	(9,811)	0	0	0	0	0	0	0	0
0737	ENERGY ADMINISTRATION	420	(1,037,290)	(1,037,290)	(760,697)	(201,147)	(5,405)	(5,405)	(6,475)	(4,712)	(13,149)	(13,149)	(13,149)	5,935
0740	MEDICAID BUY IN PROGRAM REVOLV	478	33,257	33,257	(16,236)	(42,757)	(3,353)	(3,353)	(4,016)	(2,922)	(8,156)	(8,156)	(8,156)	3,681
0745	STATE'S ATTY APPEL PROSEC CO	295	(483,468)	(483,468)	(473,649)	(251,741)	(7,321)	(7,321)	(8,769)	(6,382)	(17,810)	(17,810)	(17,810)	8,039
0746	HOME INSPECTOR ADMINISTRATION	440	27,099	27,099	15,096	679	(753)	(753)	(902)	(656)	(1,831)	(1,831)	(1,831)	826
0755	STATE EMPLOYEES DEF COMP PLAN	416	180,531	180,531	121,628	48,815	(10,605)	(10,605)	(12,703)	(9,244)	(25,799)	(25,799)	(25,799)	11,645
0757	CHILD SUPPORT ADMINISTRATIVE	340	(135,489)	(135,489)	(84,059)	(1,665)	(1,779)	(1,779)	(2,131)	(1,551)	(4,328)	(4,328)	(4,328)	1,953
0757	CHILD SUPPORT ADMINISTRATIVE	478	4,808,738	4,808,738	429,050	(1,073,605)	(933,639)	(933,639)	(1,118,378)	(813,850)	(2,271,318)	(2,271,318)	(2,271,318)	1,025,200
0759	SECRETARY OF STATE POLICE SERV	350	8,199	8,199	6,723	3,579	(342)	(342)	(410)	(298)	(832)	(832)	(832)	376
0762	LOCAL INITIATIVE	444	142,314	142,314	44,403	(34,853)	(8,484)	(8,484)	(10,163)	(7,395)	(20,639)	(20,639)	(20,639)	9,316
0763	TOURISM PROMOTION	420	(5,425,197)	(5,425,197)	(3,241,676)	79,089	(58,635)	(58,635)	(70,237)	(51,112)	(142,644)	(142,644)	(142,644)	64,385
0765	FEDERAL SURFACE MINING CONTROL	422	767,592	767,592	581,096	258,374	(29,009)	(29,009)	(34,750)	(25,287)	(70,573)	(70,573)	(70,573)	31,854
0773	ISAC LOAN PURCH PROG PAYROLL	691	(1,446,343)	(1,446,343)	(979,934)	(167,395)	(6,568)	(6,568)	(7,868)	(5,725)	(15,979)	(15,979)	(15,979)	7,212
0776	PRES LIBR & MUSEUM OPERATING	541	6,296,315	6,296,315	3,354,457	(315,856)	(73,960)	(73,960)	(88,559)	(64,471)	(179,528)	(179,528)	(179,528)	81,214
0790	PRIVATE SEWAGE DISPOSAL PROGRAM	482	31,857	31,857	17,195	1,235	(1,368)	(1,368)	(1,639)	(1,193)	(3,329)	(3,329)	(3,329)	1,503
0792	CEMETERY OVERSIGHT LCNS&DISPLN	440	(3,519)	(3,519)	(49,055)	0	(8,210)	(8,210)	(9,835)	(7,157)	(19,973)	(19,973)	(19,973)	9,015
0793	HEALTHCARE PROVIDER RELIEF	478	(3,519)	(3,519)	(49,055)	0	0	0	0	0	0	0	0	0
0795	BANK & TRUST COMPANY	All	367,633	367,633	(397,547)	(499,115)	(149,905)	(149,905)	(179,567)	(130,672)	(364,682)	(364,682)	(364,682)	164,606
0796	NUC SAFETY EMERG PREPAREDNESS	All	514,900	514,900	(174,632)	(59,872)	(136,221)	(136,221)	(163,175)	(118,744)	(331,393)	(331,393)	(331,393)	149,580
0798	REHAB SERVS EL & SECOND ED ACT	444	(112,625)	(112,625)	(100,966)	(48,743)	(342)	(342)	(410)	(298)	(832)	(832)	(832)	376
0801	AG STATE PROJ & CRT ORDER DIST	340	1,887,834	1,887,834	1,287,883	347,850	(37,562)	(37,562)	(44,994)	(32,742)	(91,279)	(91,279)	(91,279)	41,245
0802	PERSONAL PROPERTY TAX REPLACE	492	5,828,750	5,828,750	3,152,434	83,639	(190,477)	(190,477)	(228,167)	(166,038)	(463,385)	(463,385)	(463,385)	209,157
0802	PERSONAL PROPERTY TAX REPLACE	All Others	23,450,222	23,450,222	23,100,362	14,168,259	(342,298)	(342,298)	(410,028)	(298,380)	(832,728)	(832,728)	(832,728)	375,867
0808	MEDICAL SPECIAL PURPOSE TRUST	478	(1,416,057)	(1,416,057)	(1,325,302)	(687,550)	(6,363)	(6,363)	(7,622)	(5,547)	(15,479)	(15,479)	(15,479)	6,987
0817	STATE POLICE OPERATIONS ASSIST	493	7,345,758	7,345,758	4,871,449	1,212,595	(169,541)	(169,541)	(203,088)	(147,788)	(412,452)	(412,452)	(412,452)	186,168
0821	DRAM SHOP	492	(1,266,896)	(1,266,896)	(1,319,885)	(739,109)	(32,567)	(32,567)	(39,011)	(28,389)	(79,228)	(79,228)	(79,228)	35,761
0823	IL STATE DENTAL DISCIPLINARY	440	21,641	21,641	(29,952)	(42,385)	(7,389)	(7,389)	(8,851)	(6,441)	(17,976)	(17,976)	(17,976)	8,114
0826	AGRICULTURE FEDERAL PROJECTS	406	(362,603)	(362,603)	(388,906)	(242,058)	(3,558)	(3,558)	(4,262)	(3,101)	(8,655)	(8,655)	(8,655)	3,907
0828	HAZARDOUS WASTE	532	(479,439)	(479,439)	(639,439)	(367,268)	(56,856)	(56,856)	(68,106)	(49,561)	(138,316)	(138,316)	(138,316)	62,432
0829	COMM ASSOC MANAGER LCNS & DISC	440	(64,161)	(64,161)	(41,609)	(2,035)	(1,368)	(1,368)	(1,639)	(1,193)	(3,329)	(3,329)	(3,329)	1,503
0830		402	(143,676)	(143,676)	(84,568)	0	0	0	0	0	0	0	0	0
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	7,165	7,165	844	(2,405)	(958)	(958)	(1,147)	(835)	(2,330)	(2,330)	(2,330)	1,052
0844	CONTINUING LEGAL EDUC TRUST	295	(3,519)	(3,519)	(36,357)	0	(49,055)	0	0	0	0	0	0	0
0850	REAL ESTATE LICENSE ADMIN	440	762,696	762,696	594,184	316,879	(43,104)	(43,104)	(51,633)	(37,573)	(104,861)	(104,861)	(104,861)	47,331
0851	FEDERAL MODERATE REHAB HOUSING	420	(37,953)	(37,953)	(29,198)	(9,811)	0	0	0	0	0	0	0	0
0855	NATIONAL FLOOD INSURANCE PROG	422	40,538	40,538	17,138	250	(3,900)	(3,900)	(4,672)	(3,399)	(9,487)	(9,487)	(9,487)	4,282
0859	FEDERAL ENERGY	420	(193,231)	(193,231)	(163,029)	(62,565)	(3,147)	(3,147)	(3,770)	(2,743)	(7,657)	(7,657)	(7,657)	3,456
0863	CYCLE RIDER SAFETY TRAINING	494	59,825	59,825	40,385	16,232	(3,489)	(3,489)	(4,180)	(3,042)	(8,489)	(8,489)	(8,489)	3,832
0870	LOW INC HOME ENERGY BLOCK GRNT	420	407,503	407,503	225,966	31,363	(20,252)	(20,252)	(24,259)	(17,653)	(49,268)	(49,268)	(49,268)	22,238
0871	COMMUNITY SERVICES BLOCK GRANT	420	(119,175)	(119,175)	(168,160)	(120,497)	(7,800)	(7,800)	(9,343)	(6,799)	(18,975)	(18,975)	(18,975)	8,565
0872	MATERNAL & CHILD HLTH SERV BLK	444	101,410	101,410	(19,574)	(54,034)	(23,468)	(23,468)	(28,111)	(20,457)	(57,091)	(57,091)	(57,091)	25,769
0872	MATERNAL & CHILD HLTH SERV BLK	482	1,163,186	1,163,186	908,233	356,408	(14,436)	(14,436)	(17,293)	(12,584)	(35,120)	(35,120)	(35,120)	15,852
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	339,442	339,442	306,513	179,687	(10,673)	(10,673)	(12,785)	(9,304)	(25,966)	(25,966)	(25,966)	11,720
0875	COM DEV/SMALL CITY BLK GRANT	420	(198,659)	(198,659)	(168,560)	(60,711)	(5,200)	(5,200)	(6,229)	(4,533)	(12,650)	(12,650)	(12,650)	5,710
0876	COMMUNITY MH SERVS BLOCK GRNT	444	(74,328)	(74,328)	(102,626)	(70,215)	(5,542)	(5,542)	(6,638)	(4,831)	(13,482)	(13,482)	(13,482)	6,085
0879	TRAFFIC & CRIM CONVICTION SUR	All	(2,960,329)	(2,960,329)	(1,761,185)	45,373	(28,531)	(28,531)	(34,176)	(24,870)	(69,408)	(69,408)	(69,408)	31,328
0882	SHEFFIELD 2/1982 AGREED ORDER	588	11,101	11,101	4,900	1,298	(1,437)	(1,437)	(1,721)	(1,252)	(3,495)	(3,495)	(3,495)	1,578
0883	INTRA-AGENCY SERVICES	420	1,132,312	1,132,312	711,941	253,720	(74,576)	(74,576)	(89,333)	(65,008)	(181,426)	(181,426)	(181,426)	81,890
0884		422	(1,766,683)	(1,766,683)	(1,039,869)	0	0	0	0	0	0	0	0	0
0885	WAGE THEFT ENFORCEMENT	452	85,183	85,183	81,050	46,650	(958)	(958)	(1,147)	(835)	(2,330)	(2,330)	(2,330)	1,052
0888	DESIGN PROFESSIONAL ADMIN & IN	440	30,085	30,085	(14,596)	(30,289)	(6,295)	(6,295)	(7,540)	(5,487)	(15,313)	(15,313)	(15,313)	6,912
0894	DNR FEDERAL PROJECTS	422	478,747	478,747	263,646	39,820	(25,999)	(25,999)	(31,143)	(22,663)	(63,249)	(63,249)	(63,249)	28,549
0896	PUBLIC HEALTH SPEC STATE PROJ	482	(136,068)	(136,068)	(85,216)	19,321	(10,536)	(10,536)	(12,621)	(9,185)	(25,633)	(25,633)	(25,633)	11,570
0897	VETERANS' AFFAIRS FED PROJECTS	497	9,678	9,678	5,026	5,617	(2,600)	(2,600)	(3,114)	(2,266)	(6,325)	(6,325)	(6,325)	2,855
0903	STATE SURPLUS PROPERTY REV	416	808,353	808,353	537,343	154,524	(26,273)	(26,273)	(31,471)	(22,902)	(63,915)	(63,915)	(63,915)	28,849
0904	IL STATE POLICE FEDERAL PROJ	492	(290,551)	(290,551)	(268,146)	21,156	(63,287)	(63,287)	(75,810)	(55,167)	(153,962)	(153,962)	(153,962)	69,494
0905	IL FORESTRY DEVELOPMENT	423	9,920	9,920	109,484	161,789	(5,337)	(5,337)	(6,393)	(4,652)	(12,983)	(12,983)	(12,983)	5,860
0906	STATE POLICE SERVICES	493	1,310,803	1,310,803	637,464	80,980	(107,828)	(107,828)	(129,163)	(93,993)	(262,318)	(262,318)	(262,318)	118,402
0911	JUVENILE JUSTICE TRUST	444	36,062	36,062	24,474	7,591	(1,163)	(1,163)	(1,393)	(1,014)	(2,830)	(2,830)	(2,830)	1,277
0913	FEDERAL WORKFORCE TRAINING	420	186,323	186,323	(90,120)	(105,825)	(71,155)	(71,155)	(85,235)	(62,026)	(173,104)	(173,104)	(173,104)	78,133
0920	METABOLIC SCREENING & TREATMNT	482	(529,526)	(529,526)	(446,425)	(91,348)	(40,093)	(40,093)	(48,026)	(34,949)	(97,537)	(97,537)	(97,537)	44,025
0921	DHS RECOVERIES TRUST	All	1,826,108	1,826,108	1,085,146	215,532	(79,365)	(79,365)	(95,069)	(69,183)	(193,077)	(193,077)	(193,077)	87,149
0922	INSURANCE PRODUCER ADMIN	444	2,105,354	2,105,354	880,218	(167,598)								

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Earnings			
			2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
0973	IL CAPITAL REVOLVING LOAN	420	71,399	71,399	(9,466)	(50,649)	(9,100)	(9,100)	(10,900)	(7,932)	(22,137)	(22,137)	(22,137)	9,992
0980	MANTENO VETERANS HOME	497	3,196,056	3,196,056	2,289,728	860,407	(109,059)	(109,059)	(130,639)	(95,066)	(265,314)	(265,314)	(265,314)	119,754
0982	ADELINE JAY GEO-KARIS IL BEACH	422	17,057	17,057	157,504	223,613	(4,995)	(4,995)	(5,983)	(4,354)	(12,151)	(12,151)	(12,151)	5,484
0988	ATTORNEY GENERAL FEDERAL GRANT	340	(788,153)	(788,153)	(668,788)	(284,817)	(3,284)	(3,284)	(3,934)	(2,863)	(7,989)	(7,989)	(7,989)	3,606
0991	ABANDONED MINED LANDS RECLAM	422	1,380,114	1,380,114	1,017,812	416,531	(48,440)	(48,440)	(58,025)	(42,225)	(117,844)	(117,844)	(117,844)	53,191
0997	INSURANCE FINANCIAL REGULATION	446	592,273	592,273	(206,701)	(418,531)	(148,605)	(148,605)	(178,009)	(129,538)	(361,520)	(361,520)	(361,520)	163,179
CMAP		N/A	(558,339)	(558,339)	(468,879)	(163,253)	(14,778)	(14,778)	(17,703)	(12,882)	(35,952)	(35,952)	(35,952)	16,228
IFT		N/A	41,559	41,559	16,805	992	(4,721)	(4,721)	(5,655)	(4,115)	(11,485)	(11,485)	(11,485)	5,184
			\$528,588,723	\$528,588,723	\$233,306,741	\$61,758,385	(\$68,418,504)	(\$68,418,504)	(\$81,956,442)	(\$59,640,190)	(\$166,445,681)	(\$166,445,681)	(\$166,445,679)	\$75,128,261

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Assumption Changes				Change in Proportionate Share FY14 Layer						Change in Proportionate Share FY15 Layer							
		2016	2017	2018	2019	FY14 Base Layer Deferred Outflow/ (Inflow)	2014	2015	2016	2017	2018	FY15 Base Layer Deferred Outflow	FY15 Base Layer Deferred Inflow	2015	2016	2017	2018	2019	
		0001	GENERAL REVENUE	\$510,488,131	\$510,488,131	\$322,098,005	\$30,938,965	(\$132,562,454)	(\$28,889,524)	(\$28,889,524)	(\$28,889,524)	(\$28,889,524)	(\$17,004,358)	\$313,273,949	\$36,688,450	\$60,276,660	\$60,276,660	\$60,276,660	\$60,276,660
	SECRETARY OF STATE	30,182,100	30,182,100	19,043,722	1,829,235	(49,423,935)	(10,771,027)	(10,771,027)	(10,771,027)	(10,771,027)	(6,339,827)	2,182,002	0	475,527	475,527	475,527	475,527	475,527	279,894
	CENTRAL MANAGEMENT SERVICES	2,274,225	2,274,225	1,434,947	137,833	(5,732,110)	(1,249,207)	(1,249,207)	(1,249,207)	(1,249,207)	(4,334,680)	4,334,680	0	944,663	944,663	944,663	944,663	944,663	556,028
	CHILDREN AND FAMILY SERVICES	36,840,397	36,840,397	23,244,847	2,232,772	(93,339,960)	(20,341,708)	(20,341,708)	(20,341,708)	(20,341,708)	(11,973,128)	20,111,277	0	4,382,879	4,382,879	4,382,879	4,382,879	4,382,879	2,579,761
	CORRECTIONS	145,812,767	145,812,767	92,002,142	8,837,220	179,378,317	39,092,167	39,092,167	39,092,167	39,092,167	23,009,649	198,941	0	43,355	43,355	43,355	43,355	43,355	25,521
	HUMAN SERVICES	137,858,341	137,858,341	86,983,210	8,355,129	28,087,867	6,121,228	6,121,228	6,121,228	6,121,228	3,602,955	213,885,325	0	46,612,327	46,612,327	46,612,327	46,612,327	46,612,327	27,436,017
	HEALTHCARE AND FAMILY SERVICES	12,378,827	12,378,827	7,810,555	750,239	4,531,314	987,516	987,516	987,516	987,516	581,250	0	9,073,859	9,073,859	(1,977,479)	(1,977,479)	(1,977,479)	(1,977,479)	(1,163,943)
	REVENUE	13,721,410	13,721,410	8,657,672	831,608	(9,260,346)	(2,018,120)	(2,018,120)	(2,018,120)	(2,018,120)	(1,187,866)	0	26,978,158	(5,879,388)	(5,879,388)	(5,879,388)	(5,879,388)	(5,879,388)	(3,460,606)
	STATE BOARD OF EDUCATION	2,787,265	2,787,265	1,758,652	168,927	(8,578,932)	(1,869,619)	(1,869,619)	(1,869,619)	(1,869,619)	(1,100,456)	0	636,433	0	0	0	0	0	0
	ILLINOIS STUDENT ASSISTANCE COMMISSION	1,124,605	1,124,605	709,582	68,159	0	0	0	0	0	0	37,554,120	0	8,184,222	8,184,222	8,184,222	8,184,222	8,184,222	4,817,232
		127,508,194	127,508,194	80,452,673	7,727,843	(178,224,669)	(38,840,754)	(38,840,754)	(38,840,754)	(38,840,754)	(22,861,653)	35,007,604	0	7,629,253	7,629,253	7,629,253	7,629,253	7,629,253	4,490,592
0011	ROAD	35,119	35,119	22,159	2,128	879,029	191,568	191,568	191,568	191,568	112,757	254,941	0	55,560	55,560	55,560	55,560	55,560	32,701
0011	ROAD	77,832,497	77,832,497	49,109,255	4,717,166	222,980,363	48,594,422	48,594,422	48,594,422	48,594,422	28,602,675	0	223,277,339	(48,659,142)	(48,659,142)	(48,659,142)	(48,659,142)	(48,659,142)	(28,640,771)
0012	MOTOR FUEL TAX	3,801,232	3,801,232	2,398,428	230,380	7,593,834	1,654,935	1,654,935	1,654,935	1,654,935	974,094	0	4,333,996	(944,514)	(944,514)	(944,514)	(944,514)	(944,514)	(555,940)
0012	MOTOR FUEL TAX	1,352,075	1,352,075	853,106	81,945	2,051,068	446,992	446,992	446,992	446,992	263,100	0	0	0	0	0	0	0	0
0013	PREVENT & TREAT ALCOHOL & SUB	344,317	344,317	217,251	20,868	(1,172,038)	(255,424)	(255,424)	(255,424)	(255,424)	(150,342)	0	76,483	(16,668)	(16,668)	(16,668)	(16,668)	(16,668)	(9,811)
0014	FOOD & DRUG SAFETY	102,303	102,303	64,549	6,200	(1,342,961)	(292,673)	(292,673)	(292,673)	(292,673)	(172,269)	2,217,988	0	483,369	483,369	483,369	483,369	483,369	284,512
0016	TEACHER CERTIFICATE FEE REVOLV	77,872	77,872	49,134	4,720	1,269,709	276,709	276,709	276,709	276,709	162,873	0	611,859	(133,343)	(133,343)	(133,343)	(133,343)	(133,343)	(78,487)
0018	TRANSPORTATION REGULATORY	979,510	979,510	618,032	59,365	(122,087)	(26,607)	(26,607)	(26,607)	(26,607)	(15,659)	0	3,212,258	(700,052)	(700,052)	(700,052)	(700,052)	(700,052)	(412,050)
0021	FINANCIAL INSTITUTION	656,570	656,570	414,270	39,792	1,635,971	356,529	356,529	356,529	356,529	209,855	0	1,019,764	(222,239)	(222,239)	(222,239)	(222,239)	(222,239)	(130,808)
0022	GENERAL PROFESSIONS DEDICATED	410,738	410,738	259,159	24,893	(634,854)	(138,355)	(138,355)	(138,355)	(138,355)	(81,434)	407,907	0	88,896	88,896	88,896	88,896	88,896	52,323
0026	LIVE & LEARN	37,409	37,409	23,604	2,267	(415,097)	(90,463)	(90,463)	(90,463)	(90,463)	(53,245)	356,917	0	77,783	77,783	77,783	77,783	77,783	45,785
0036	IL VETERANS' REHABILITATION	285,531	285,531	180,159	17,305	244,174	53,213	53,213	53,213	53,213	31,322	0	0	5,556	5,556	5,556	5,556	5,556	3,270
0039	STATE BOATING ACT	658,860	658,860	415,715	39,931	3,296,358	718,380	718,380	718,380	718,380	422,838	0	15,423,931	(3,361,359)	(3,361,359)	(3,361,359)	(3,361,359)	(3,361,359)	(1,978,495)
0040	STATE PARKS	445,093	445,093	280,836	26,976	5,957,863	1,298,405	1,298,405	1,298,405	1,298,405	764,243	0	994,271	(216,683)	(216,683)	(216,683)	(216,683)	(216,683)	(127,539)
0041	WILDLIFE & FISH	3,947,815	3,947,815	2,490,917	239,264	22,341,988	4,869,021	4,869,021	4,869,021	4,869,021	2,865,904	0	32,352,015	(7,050,520)	(7,050,520)	(7,050,520)	(7,050,520)	(7,050,520)	(4,149,953)
0042	SALMON	27,484	27,484	17,342	1,666	(24,418)	(5,321)	(5,321)	(5,321)	(5,321)	(3,134)	0	76,482	(16,668)	(16,668)	(16,668)	(16,668)	(16,668)	(9,810)
0044	LOBBYIST REGISTRATION ADMIN	94,668	94,668	59,732	5,738	(708,106)	(154,319)	(154,319)	(154,319)	(154,319)	(90,830)	1,019,763	0	222,238	222,238	222,238	222,238	222,238	130,811
0045	AGRICULTURAL PREMIUM	381,726	381,726	240,854	23,135	(47,892)	(47,892)	(47,892)	(47,892)	(47,892)	(28,189)	152,965	0	33,336	33,336	33,336	33,336	33,336	19,621
0047	FIRE PREVENTION	1,665,854	1,665,854	1,051,089	100,962	4,590,485	1,000,411	1,000,411	1,000,411	1,000,411	588,841	0	3,212,257	(700,052)	(700,052)	(700,052)	(700,052)	(700,052)	(412,049)
0049	0	0	0	0	0	(24,417)	(5,321)	(5,321)	(5,321)	(5,321)	(3,133)	0	0	0	0	0	0	0	0
0050	MENTAL HEALTH	890,950	890,950	562,154	53,997	(23,880,289)	(5,204,265)	(5,204,265)	(5,204,265)	(5,204,265)	(3,063,229)	9,764,240	0	2,127,934	2,127,934	2,127,934	2,127,934	2,127,934	1,252,504
0052	FEDERAL TITLE III SS & EMPLOY	27,484	27,484	17,342	1,666	(1,245,291)	(271,388)	(271,388)	(271,388)	(271,388)	(159,739)	0	203,953	(44,448)	(44,448)	(44,448)	(44,448)	(44,448)	(26,161)
0052	FEDERAL TITLE III SS & EMPLOY	15,508,019	15,508,019	9,784,952	939,889	(73,130,331)	(15,937,395)	(15,937,395)	(15,937,395)	(15,937,395)	(9,380,751)	0	33,550,237	(7,311,650)	(7,311,650)	(7,311,650)	(7,311,650)	(7,311,650)	(4,302,637)
0054	STATE PENSIONS	636,720	636,720	401,745	38,589	2,026,651	441,671	441,671	441,671	441,671	259,967	535,377	0	116,675	116,675	116,675	116,675	116,675	68,677
0057	IL STATE PHARMACY DISCIPLINARY	103,830	103,830	65,512	6,293	219,757	47,892	47,892	47,892	47,892	28,189	0	484,388	(105,563)	(105,563)	(105,563)	(105,563)	(105,563)	(62,136)
0059	PUBLIC UTILITY	2,729,344	2,729,344	1,722,109	165,416	1,147,621	250,103	250,103	250,103	250,103	147,209	0	3,093,799	(661,160)	(661,160)	(661,160)	(661,160)	(661,160)	(389,159)
0063	PUBLIC HEALTH SERVICES	4,382,983	4,382,983	2,765,491	265,638	(2,002,233)	(436,349)	(436,349)	(436,349)	(436,349)	(256,837)	0	2,727,870	(594,489)	(594,489)	(594,489)	(594,489)	(594,489)	(349,914)
0065	U S ENVIRONMENTAL PROTECTION	2,274,326	2,274,326	1,435,011	137,839	(6,177,621)	(1,346,298)	(1,346,298)	(1,346,298)	(1,346,298)	(792,429)	0	7,928,665	(1,727,905)	(1,727,905)	(1,727,905)	(1,727,905)	(1,727,905)	(1,017,045)
0067	RADIATION PROTECTION	543,578	543,578	342,977	32,944	(4,932,330)	(1,074,910)	(1,074,910)	(1,074,910)	(1,074,910)	(632,690)	0	3,186,763	(694,496)	(694,496)	(694,496)	(694,496)	(694,496)	(408,779)
0068	HOSPITAL LICENSURE	1,527	1,527	963	93	0	0	0	0	0	0	50,989	0	11,112	11,112	11,112	11,112	11,112	6,541
0071	FIREARM OWNERS NOTIFICATION	0	0	0	0	(1,172,039)	(255,424)	(255,424)	(255,424)	(255,424)	(150,343)	0	0	0	0	0	0	0	0
0072	UNDERGROUND STORAGE TANK	156,508	156,508	98,750	9,485	195,340	42,571	42,571	42,571	42,571	25,056	0	280,434	(61,115)	(61,115)	(61,115)	(61,115)	(61,115)	(35,974)
0072	UNDERGROUND STORAGE TANK	912,326	912,326	575,642	55,293	5,518,350	1,202,622	1,202,622	1,202,622	1,202,622	707,862	0	1,427,670	(311,134)	(311,134)	(311,134)	(311,134)	(311,134)	(183,134)
0074	EPA SPEC STATE PROJ TRUST	31,302	31,302	19,750	1,897	0	0	0	0	0	0	1,045,258	0	227,795	227,795	227,795	227,795	227,795	134,078
0075	COMPASSION USE MED CANNABIS	97,722	97,722	61,659	5,923	0	0	0	0	0	0	3,263,246	0	711,164	711,164	711,164	711,164	711,164	418,590
0077	MINES & MINERALS UIC	22,904	22,904																

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Assumption Changes				Change in Proportionate Share FY14 Layer						Change in Proportionate Share FY15 Layer							
		2016	2017	2018	2019	FY14 Base Layer Deferred Outflow/ (Inflow)	2014	2015	2016	2017	2018	FY15 Base Layer Deferred Outflow	FY15 Base Layer Deferred Inflow	2015	2016	2017	2018	2019	
		0185	SECRETARY OF STATE SPEC LIC PL	86,270	86,270	54,433	5,229	219,757	47,892	47,892	47,892	47,892	28,189	0	0	0	0	0	0
0190	COUNTY OPTION MOTOR FUEL TAX	0	0	0	0	(48,835)	(10,643)	(10,643)	(10,643)	(6,263)	0	2,217,987	(483,369)	(483,369)	(483,369)	(483,369)	(483,369)	(284,511)	
0193	LOC GOVT HEALTH INSURANCE RES	120,626	120,626	76,110	7,311	(244,175)	(53,213)	(53,213)	(53,213)	(31,424)	0	331,424	(72,228)	(72,228)	(72,228)	(72,228)	(72,228)	(42,512)	
0195	ITPII ADMINISTRATIVE TR	199,261	199,261	125,726	12,077	(512,767)	(111,748)	(111,748)	(111,748)	(111,748)	(65,775)	0	739,329	(161,123)	(161,123)	(161,123)	(161,123)	(94,837)	
0199	ILLINOIS FISHERIES MANAGEMENT	75,582	75,582	47,689	4,581	170,922	37,249	37,249	37,249	37,249	511,148	2,345,456	0	511,148	511,148	511,148	511,148	300,864	
0201	HUMAN RIGHTS COMM SPEC PROJ5	0	0	0	0	0	0	0	0	0	0	0	203,952	(44,448)	(44,448)	(44,448)	(44,448)	(26,160)	
0203	TCHR HEALTH INSURANCE SECURITY	106,120	106,120	66,958	6,432	(122,087)	(26,607)	(26,607)	(26,607)	(26,607)	(15,659)	0	1,555,140	(338,914)	(338,914)	(338,914)	(338,914)	(199,484)	
0206	0	0	0	0	0	(463,932)	(101,105)	(101,105)	(101,105)	(59,512)	0	0	0	0	0	0	0	0	0
0207	POLLUTION CONTROL BOARD ST TR	10,688	10,688	6,744	648	1,709,223	372,493	372,493	372,493	219,251	0	1,427,670	(311,134)	(311,134)	(311,134)	(311,134)	(311,134)	(183,134)	
0209	STATE POLICE FIREARM SERVICES	408,447	408,447	257,714	24,755	3,980,048	867,377	867,377	867,377	867,377	510,540	9,483,805	0	2,066,819	2,066,819	2,066,819	2,066,819	2,126,529	
0211	DHS TECHNOLOGY INITIATIVE	73,291	73,291	46,244	4,442	1,245,291	271,388	271,388	271,388	271,388	159,739	0	1,147,233	250,018	250,018	250,018	250,018	147,161	
0214	BROWNFIELDS REDEVELOPMENT	135,895	135,895	85,744	8,236	48,835	10,643	10,643	10,643	10,643	6,263	0	560,869	(122,231)	(122,231)	(122,231)	(122,231)	(71,945)	
0215	CAPITAL DEVELOP BRD REVOLVING	684,054	684,054	431,611	41,458	2,759,175	601,311	601,311	601,311	601,311	353,931	0	2,625,891	(572,264)	(572,264)	(572,264)	(572,264)	(336,835)	
0218	PROFESSIONS INDIRECT COST	1,882,675	1,882,675	1,187,894	114,103	1,611,553	351,208	351,208	351,208	351,208	206,721	0	2,141,505	(466,701)	(466,701)	(466,701)	(466,701)	(274,701)	
220	DCFS CHILDREN'S SERVICES	23,667	23,667	14,933	1,434	0	0	0	0	0	0	0	152,965	(33,336)	(33,336)	(33,336)	(33,336)	(19,621)	
0224	DCFS CHILDREN'S SERVICES	1,630,735	1,630,735	1,028,930	98,833	415,097	90,463	90,463	90,463	90,463	53,245	1,453,164	0	316,690	316,690	316,690	316,690	186,404	
0224	ASBESTOS ABATEMENT	0	0	0	0	(2,099,902)	(457,635)	(457,635)	(457,635)	(457,635)	(269,362)	0	4,945,855	(1,077,857)	(1,077,857)	(1,077,857)	(1,077,857)	(634,427)	
0231	MINES AND MINERALS REGULATORY	36,646	36,646	23,122	2,221	268,592	58,535	58,535	58,535	58,535	34,452	943,282	0	205,571	205,571	205,571	205,571	120,998	
0236	0	0	0	0	0	(879,029)	(191,568)	(191,568)	(191,568)	(112,757)	0	0	0	0	0	0	0	0	0
0238	IL HEALTH FACILITIES PLANNING	157,271	157,271	99,323	9,532	170,922	37,249	37,249	37,249	37,249	21,926	0	203,952	(44,448)	(44,448)	(44,448)	(44,448)	(26,160)	
0240	EMERGENCY PUBLIC HEALTH	72,528	72,528	45,762	4,396	610,437	133,033	133,033	133,033	133,033	78,305	0	713,835	(155,567)	(155,567)	(155,567)	(155,567)	(91,567)	
0242	ISAC ACCOUNTS RECEIVABLE	6,108	6,108	3,854	370	195,340	42,571	42,571	42,571	42,571	25,056	0	0	0	0	0	0	0	0
0243	CREDIT UNION	337,446	337,446	212,915	20,451	317,428	69,178	69,178	69,178	69,178	40,716	25,495	0	5,556	5,556	5,556	5,556	3,271	
0244	RESIDENTIAL FINANCE REGULATORY	254,993	254,993	160,891	15,454	(2,588,252)	(564,061)	(564,061)	(564,061)	(564,061)	(332,008)	0	892,293	(194,459)	(194,459)	(194,459)	(194,459)	(114,457)	
0258	NURSING DEDICATED & PROFESSNL	189,336	189,336	109,366	11,475	(195,340)	(42,571)	(42,571)	(42,571)	(42,571)	(25,056)	764,824	0	166,679	166,679	166,679	166,679	98,108	
0259	OPTOMETRIC LICN & DISC BRD	21,377	21,377	13,488	1,296	(219,757)	(47,892)	(47,892)	(47,892)	(47,892)	(28,189)	254,942	0	55,560	55,560	55,560	55,560	32,702	
0261	UNDERGROUND RESOURCE CONSERV	165,669	165,669	104,531	10,041	1,928,980	420,385	420,385	420,385	420,385	247,440	3,059,292	0	666,716	666,716	666,716	666,716	392,428	
0262	MANDATORY ARBITRATION	0	0	0	0	(2,124,320)	(462,956)	(462,956)	(462,956)	(272,496)	0	101,976	0	(62,224)	(62,224)	(62,224)	(62,224)	(13,080)	
0270	WATER REVOLVING	1,673,489	1,673,489	1,055,906	101,425	4,517,232	984,447	984,447	984,447	984,447	579,444	0	3,084,786	(672,272)	(672,272)	(672,272)	(672,272)	(395,698)	
0272	LASALLE VETERANS HOME	799,335	799,335	504,349	48,445	(6,299,708)	(1,372,904)	(1,372,904)	(1,372,904)	(808,092)	6,602,972	0	1,438,995	1,438,995	1,438,995	1,438,995	1,438,995	846,992	
0273	ANNA VETERANS HOME	221,401	221,401	139,696	13,418	(4,346,310)	(947,197)	(947,197)	(947,197)	(947,197)	(557,522)	7,393,290	0	1,611,230	1,611,230	1,611,230	1,611,230	948,370	
0274	SFV-INSURERS ADMINISTRATION	45,807	45,807	28,903	2,776	97,670	21,285	21,285	21,285	21,285	12,530	203,953	0	44,448	44,448	44,448	44,448	26,161	
0276	DRUNK&DRUGGED DRIVING PREVENT	71,001	71,001	44,799	4,303	293,010	63,856	63,856	63,856	63,856	37,586	0	254,940	(55,559)	(55,559)	(55,559)	(55,559)	(32,704)	
0281	0	0	0	0	0	(1,465,048)	(319,280)	(319,280)	(319,280)	(319,280)	(187,928)	0	0	0	0	0	0	0	0
0282	0	0	0	0	0	(170,922)	(37,249)	(37,249)	(37,249)	(21,926)	0	0	0	0	0	0	0	0	0
0285	LONG TERM CARE MONITOR/RECEIVE	2,157,518	2,157,518	1,361,309	130,760	4,077,718	888,663	888,663	888,663	888,663	523,066	30,083,039	0	6,556,039	6,556,039	6,556,039	6,556,039	3,858,883	
0286	IL AFFORDABLE HOUSING TRUST	6,108	6,108	3,854	370	24,417	5,321	5,321	5,321	5,321	3,133	25,496	0	(5,556)	(5,556)	(5,556)	(5,556)	(3,272)	
0287	HOME CARE SERVCS AGY LICENSURE	99,249	99,249	62,622	6,015	(561,602)	(122,391)	(122,391)	(122,391)	(122,391)	(72,038)	943,281	0	205,571	205,571	205,571	205,571	120,997	
0288	COMMUNITY WATER SUPPLY LAB	68,711	68,711	43,354	4,164	(73,252)	(15,964)	(15,964)	(15,964)	(15,964)	(9,396)	0	127,469	(27,779)	(27,779)	(27,779)	(27,779)	(16,353)	
0290	FERTILIZER CONTROL	76,345	76,345	48,171	4,627	2,978,932	649,203	649,203	649,203	649,203	382,120	0	560,869	(122,231)	(122,231)	(122,231)	(122,231)	(71,945)	
0292	SECURITIES INVESTORS EDUCATION	8,398	8,398	5,299	509	(97,670)	(21,285)	(21,285)	(21,285)	(21,285)	(12,530)	101,976	0	22,224	22,224	22,224	22,224	13,080	
0294	USED TIRE MANAGEMENT	575,643	575,643	363,208	34,888	1,709,223	372,493	372,493	372,493	372,493	219,251	254,941	0	55,560	55,560	55,560	55,560	32,701	
0295	SECRETARY OF STATE INTERAGENCY	54,205	54,205	34,201	3,285	97,670	21,285	21,285	21,285	21,285	12,530	0	1,861,070	(405,586)	(405,586)	(405,586)	(405,586)	(238,726)	
0297	GUARDIANSHIP & ADVOCACY	19,086	19,086	12,043	1,157	(48,835)	(10,643)	(10,643)	(10,643)	(10,643)	(6,263)	484,387	0	105,563	105,563	105,563	105,563	62,135	
0298	NATURAL AREAS ACQUISITION	578,697	578,697	365,135	35,073	1,635,970	356,529	356,529	356,529	356,529	209,854	0	305,930	(66,672)	(66,672)	(66,672)	(66,672)	(39,242)	
0299	OPEN SPACE LANDS ACQUIS&DEVEL	108,410	108,410	68,403	6,570	439,515	95,784	95,784	95,784	95,784	56,379	0	790,316	(172,235)	(172,235)	(172,235)	(172,235)	(101,376)	
0318	ICIA VIO PREVENT SP PRJ	28,248	28,248	17,823	1,712	(1,269,709)	(276,709)	(276,709)	(276,709)	(276,709)	(162,873)	0	1,019,764	(222,239)	(222,239)	(222,239)	(222,239)	(130,808)	
0323	MOTOR VEHICLE REVIEW BOARD	16,033	16,033	9,722	972	(341,845)	(74,499)	(74,499)	(74,499)	(74,499)	(43,849)	0	50,989	(11,112)	(11,112)	(11,112)	(11,112)	(6,541)	
0327	TATOO & BODY PRNG ESTAB REGIS	9,925	9,925	6,262	602	317,427	69,177	69,177	69,177	69,177	40,719	0	0	0	0	0	0	0	0
0329	COUNTY PROVIDER TRUST	402,340	402,340	253,861	24,384	21,121,114	4,602,954	4,602,954	4,602,954	4,602,954	2,709,298	18,279,271	(3,983,627)	(3,983,627)	(3,983,627)	(3,983,627)	(3,983,627)	(2,344,763)	
0333	FEDERAL SUPPORT AGREEMENT REV	874,917	874,917	552,038	53,026	(2,221,990)	(484,241)	(484,241)	(484,241)	(484,241)	(285,026)	3,849,609	0	(838,95					

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Assumption Changes				Change in Proportionate Share FY14 Layer							Change in Proportionate Share FY15 Layer					
		2016	2017	2018	2019	FY14 Base Layer Deferred Outflow/ (Inflow)	2014	2015	2016	2017	2018	FY15 Base Layer Deferred Outflow	FY15 Base Layer Deferred Inflow	2015	2016	2017	2018	2019
0445	SEX OFFENDER INVESTIGATION	12,215	12,215	7,707	740	341,845	74,499	74,499	74,499	74,499	43,849	50,989	0	11,112	11,112	11,112	11,112	6,541
0446	EMPLOYEE CLASSIFICATION	4,581	4,581	2,890	278	0	0	0	0	0	0	152,965	0	33,336	33,336	33,336	33,336	19,621
0447	GI EDUCATION	97,722	97,722	61,659	5,923	366,262	79,820	79,820	79,820	79,820	46,982	611,857	0	(133,343)	(133,343)	(133,343)	(133,343)	(78,485)
0449	INTERPRETERS FOR THE DEAF	11,452	11,452	7,226	694	195,340	42,571	42,571	42,571	42,571	25,056	25,494	0	5,556	5,556	5,556	5,556	3,270
0453	MONITORING DEVICE DRIVING PERMIT	74,055	74,055	46,726	4,488	(97,670)	(21,285)	(21,285)	(21,285)	(21,285)	(12,530)	0	662,846	(144,455)	(144,455)	(144,455)	(144,455)	(85,026)
0455	ILL STATE TOLL HIGHWAY REVENUE	20,049,037	20,049,037	12,650,156	1,215,105	34,526,307	7,524,366	7,524,366	7,524,366	7,524,366	4,428,843	0	14,404,168	(3,139,120)	(3,139,120)	(3,139,120)	(3,139,120)	(1,847,688)
0473	TEACHERS RETIREMENT SYSTEM	1,120,749	1,120,749	707,149	67,925	927,864	202,211	202,211	202,211	202,211	119,020	0	1,504,153	(327,802)	(327,802)	(327,802)	(327,802)	(192,945)
0476	WHOLE SOME MEAT	555,794	555,794	350,684	33,685	634,854	138,355	138,355	138,355	138,355	81,434	25,494	0	5,556	5,556	5,556	5,556	3,270
0477	JUDGES RETIREMENT SYSTEM	109,937	109,937	69,366	6,663	170,922	37,249	37,249	37,249	37,249	21,926	0	83,340	83,340	83,340	83,340	49,052	
0480	SECRETARY OF STATE SPEC SERV	80,926	80,926	51,061	4,905	(244,175)	(53,213)	(53,213)	(53,213)	(53,213)	(31,323)	0	611,859	(133,343)	(133,343)	(133,343)	(133,343)	(78,487)
0481	GENERAL ASSEMBLY RETIREMENT	27,484	27,484	17,342	1,666	24,417	5,321	5,321	5,321	5,321	3,133	101,977	0	22,224	22,224	22,224	22,224	13,081
0483	SECRETARY OF STATE SPEC SERV	580,988	580,988	366,580	35,212	537,184	117,069	117,069	117,069	117,069	68,908	0	3,033,798	(661,160)	(661,160)	(661,160)	(661,160)	(389,158)
0488	CRIMINAL JUSTICE TRUST	295,456	295,456	186,421	17,907	(4,395,145)	(957,840)	(957,840)	(957,840)	(957,840)	(563,785)	0	1,835,576	(400,030)	(400,030)	(400,030)	(400,030)	(235,456)
0491	FEDERAL AID DISASTER	62,603	62,603	39,500	3,794	561,602	122,391	122,391	122,391	122,391	72,038	0	50,989	(11,112)	(11,112)	(11,112)	(11,112)	(6,541)
0495	OLD AGE SURVIVORS INSURANCE	5,337,299	5,337,299	3,367,627	323,476	(6,788,058)	(1,479,331)	(1,479,331)	(1,479,331)	(1,479,331)	(870,734)	9,050,406	0	1,972,368	1,972,368	1,972,368	1,972,368	1,160,934
0497	FEDERAL CIVIL PREPARED ADMIN	24,430	24,430	15,415	1,481	610,437	133,033	133,033	133,033	133,033	78,305	178,459	0	38,892	38,892	38,892	38,892	22,891
0502	EARLY INTERVENTION SERVICE REV	112,991	112,991	71,293	6,848	24,417	5,321	5,321	5,321	5,321	3,133	0	713,835	(155,567)	(155,567)	(155,567)	(155,567)	(91,567)
0505	ATHLETICS SUPERVISION AND REG	6,108	6,108	3,854	370	341,845	74,499	74,499	74,499	74,499	43,849	0	152,965	(33,336)	(33,336)	(33,336)	(33,336)	(19,621)
0506	SMALL BUSINESS CREDIT INITIATV	14,506	14,506	9,152	879	439,514	95,784	95,784	95,784	95,784	56,378	0	433,400	(94,451)	(94,451)	(94,451)	(94,451)	(55,986)
0514	STATE ASSET FORFEITURE	22,904	22,904	14,451	1,388	122,087	26,607	26,607	26,607	26,607	15,659	0	50,987	(11,112)	(11,112)	(11,112)	(11,112)	(6,539)
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	3,817	3,817	2,409	231	(122,087)	(26,607)	(26,607)	(26,607)	(26,607)	(15,659)	25,494	0	5,556	5,556	5,556	5,556	3,270
0523	DEPT OF CORRECTIONS REIMBURSEM	109,937	109,937	69,366	6,663	(4,346,310)	(947,197)	(947,197)	(947,197)	(947,197)	(557,522)	0	356,917	(77,783)	(77,783)	(77,783)	(77,783)	(45,785)
0523	DEPT OF CORRECTIONS REIMBURSEM	517,621	517,621	326,599	31,371	5,567,184	1,213,264	1,213,264	1,213,264	1,213,264	714,128	0	15,296,459	(3,333,579)	(3,333,579)	(3,333,579)	(3,333,579)	(1,962,143)
0524	HEALTH FACILITY PLAN REVIEW	186,283	186,283	117,537	11,290	2,392,912	521,491	521,491	521,491	521,491	306,948	611,859	0	133,343	133,343	133,343	133,343	78,487
0525	0	0	0	0	0	(122,087)	(26,607)	(26,607)	(26,607)	(26,607)	(15,659)	0	0	0	0	0	0	0
0531	ENERGY EFFICIENCY PORTFOLIO	274,843	274,843	173,415	16,657	1,220,874	266,067	266,067	266,067	266,067	156,606	764,822	0	166,679	166,679	166,679	166,679	98,106
0533	ATTORNEY GENERAL TOBACCO	323,704	323,704	204,245	19,619	146,504	31,928	31,928	31,928	31,928	18,792	0	586,365	(127,787)	(127,787)	(127,787)	(127,787)	(75,217)
0534	IL WORKERS' COMP COMM OPERATNS	2,472,061	2,472,061	1,559,773	149,823	6,006,699	1,309,048	1,309,048	1,309,048	1,309,048	770,507	50,989	0	11,112	11,112	11,112	11,112	6,541
0535	SEX OFFENDER REGISTRATION	25,957	25,957	16,378	1,573	341,845	74,499	74,499	74,499	74,499	43,849	509,883	0	111,120	111,120	111,120	111,120	65,403
0536	LEADS MAINTENANCE	60,313	60,313	38,055	3,655	0	0	0	0	0	0	0	50,988	0	11,112	11,112	11,112	6,540
0537	STATE OFFENDER DNA IDENTIFICAT	246,595	246,595	155,592	14,945	(97,670)	(21,285)	(21,285)	(21,285)	(21,285)	(12,530)	0	1,147,234	(250,018)	(250,018)	(250,018)	(250,018)	(147,162)
0538	IL HISTORIC SITES	134,368	134,368	84,781	8,144	1,123,204	244,781	244,781	244,781	244,781	144,080	101,976	0	101,976	(22,224)	(22,224)	(22,224)	(13,080)
0539	DEATH PENALTY ABOLITION	51,151	51,151	32,274	3,100	659,272	143,676	143,676	143,676	143,676	84,568	1,019,764	0	222,239	222,239	222,239	222,239	130,808
0542	AG COURT ORDER & VOL COMPLY	863,465	863,465	544,813	52,332	732,524	159,640	159,640	159,640	159,640	93,964	0	1,022,298	1,022,298	1,022,298	1,022,298	601,724	
0546	PUBLIC PENITION REGULATION	162,615	162,615	102,604	9,856	(24,417)	(5,321)	(5,321)	(5,321)	(5,321)	(3,133)	1,402,176	0	305,578	305,578	305,578	305,578	179,864
0549	IL CHARIY BUREAU	174,067	174,067	109,830	10,550	1,025,534	223,496	223,496	223,496	223,496	131,550	0	203,953	(44,448)	(44,448)	(44,448)	(44,448)	(26,161)
0550	SUPPLEMENTAL LOW INCOME ENERGY	162,615	162,615	102,604	9,856	1,172,038	255,424	255,424	255,424	255,424	150,342	943,282	0	205,571	205,571	205,571	205,571	120,998
0560	SBE FEDERAL AGENCY SERVICES	1,527	1,527	963	93	48,835	10,643	10,643	10,643	10,643	6,263	0	0	0	0	0	0	0
0561	SBE FEDERAL DEPT OF EDUCATION	187,046	187,046	118,019	11,336	(97,670)	(21,285)	(21,285)	(21,285)	(21,285)	(12,530)	0	662,847	(144,455)	(144,455)	(144,455)	(144,455)	(85,027)
0562	PAWN BROKER REGULATION	17,559	17,559	11,079	1,064	48,835	10,643	10,643	10,643	10,643	6,263	0	0	0	0	0	0	0
0564	RENEWABLE ENERGY RESOURCES TR	33,592	33,592	21,195	2,036	(415,097)	(90,463)	(90,463)	(90,463)	(90,463)	(53,245)	0	101,976	(22,224)	(22,224)	(22,224)	(22,224)	(13,080)
0566	DCFS FEDERAL PROJECTS	18,323	18,323	11,561	1,110	(317,427)	(69,177)	(69,177)	(69,177)	(69,177)	(40,719)	25,493	0	5,556	5,556	5,556	5,556	3,269
0568	SCHOOL INFRASTRUCTURE	10,688	10,688	6,744	648	(48,835)	(10,643)	(10,643)	(10,643)	(10,643)	(6,263)	178,458	0	38,892	38,892	38,892	38,892	22,890
0568	SCHOOL INFRASTRUCTURE	58,786	58,786	37,092	3,563	97,670	21,285	21,285	21,285	21,285	12,530	25,494	0	5,556	5,556	5,556	5,556	3,270
0568	SCHOOL INFRASTRUCTURE	0	0	0	0	97,670	21,285	21,285	21,285	21,285	12,530	0	152,965	(33,336)	(33,336)	(33,336)	(33,336)	(19,621)
0571	ENERGY EFFICIENCY TRUST	0	0	0	0	122,088	26,607	26,607	26,607	26,607	15,660	0	356,917	(77,783)	(77,783)	(77,783)	(77,783)	(45,785)
0576	PESTICIDE CONTROL	556,557	556,557	351,166	33,731	1,049,952	228,818	228,818	228,818	228,818	134,680	2,217,987	0	483,369	483,369	483,369	483,369	284,511
0577	COMMUNITY COLLEGE HEALTH INSUR	11,452	11,452	7,226	694	(268,592)	(58,535)	(58,535)	(58,535)	(58,535)	(34,452)	0	433,400	(94,451)	(94,451)	(94,451)	(94,451)	(55,986)
0579	SAVINGS BANK REGULATORY	12,215	12,215	7,707	740	0	0	0	0	0	0	407,906	0	88,896	88,896	88,896	88,896	52,322
0580	FIRE PREVENTION DIVISION	0	0	0	0	(1,513,884)	(329,923)	(329,923)	(329,923)	(329,923)	(194,192)	0	76,483	(16,668)	(16,668)	(16,668)	(16,668)	(9,811)
0581	JUVENILE ACCT INCENTIVE BLOCK	9,925	9,925	6,262	602	97,670	21,285	21,285	21,285	21,285	12,530	229,448	0	50,004	50,004	50,004	50,004	29,432
0581	0	0	0	0	0	(170,922)	(37,249)	(37,249)	(37,249)	(37,249)	(21,926)	0	0	0	0	0	0	0
0592	DHS FEDERAL PROJECTS	36,646	36,646	23,122	2,221	(1,294,126)	(282,031)	(282,031)	(282,031)	(282,031)	(165,002)	0	1,733,598	(377,805)	(377,805)	(377,805)	(377,805)	(222,378)
0600	ATTORNEY GENERAL WHISTLEBLOWER	662,677	662,677	418,123	40,163	6,202,038	1,351,619	1,351,619	1,351,619	1,351,619	795,562	5,761,667	0	1,255,648	1,255,648	1,255,648	1,255,648	739,075
0606	HEALTH INFORMATION EXCHANGE	189,336	189,336	119,464	11,475	2,759,174	601,311	601,311	601,311	601,311	353,930	3,441,704	0	750,055	750,055	750,055	750,055	441,484
0607	SPECIAL PROJECTS DIVISION	193,917	193,917	122,354	11,753	(268,593)	(58,535)	(58,535)	(58,535)	(58,535)	(34,453)	0	3,569,174	(777,835)	(777,835)	(777,835)	(777,835)	(457,834)
0608	PARTNERS FOR CONSERVATION	317,596	317,596	200,391	19,248	1,294,126	282,031	282										

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Assumption Changes				Change in Proportionate Share FY14 Layer							Change in Proportionate Share FY15 Layer					
		2016	2017	2018	2019	FY14 Base Layer Deferred Outflow/ (Inflow)	2014	2015	2016	2017	2018	FY15 Base Layer Deferred Outflow	FY15 Base Layer Deferred Inflow	2015	2016	2017	2018	2019
0702	ASSIST LIVING & SHARED HOU REG	68,711	68,711	43,354	4,164	439,514	95,784	95,784	95,784	95,784	56,378	382,413	0	83,340	83,340	83,340	83,340	49,053
0705	STATE POLICE WHISTLEBLOWER REW	165,669	165,669	104,531	10,041	(7,911,261)	(1,724,112)	(1,724,112)	(1,724,112)	(1,724,112)	(1,014,813)	0	23,225,126	(5,061,484)	(5,061,484)	(5,061,484)	(5,061,484)	(2,979,190)
0708	IL STANDARD BREEDERS	5,344	5,344	3,372	324	73,253	15,964	15,964	15,964	15,964	9,397	25,494	0	5,556	5,556	5,556	5,556	3,270
0709	IL THOROUGH BREEDERS	35,119	35,119	22,159	2,128	0	0	0	0	0	0	76,483	0	16,668	16,668	16,668	16,668	9,811
0710	HOMELAND SECURITY EMERG PREPAR	559,611	559,611	353,093	33,916	293,010	63,856	63,856	63,856	63,856	37,586	0	1,555,141	(338,914)	(338,914)	(338,914)	(338,914)	(199,485)
0711	STATE LOTTERY	1,785,716	1,785,716	1,126,717	108,226	1,489,466	324,601	324,601	324,601	324,601	191,062	0	2,243,481	(488,925)	(488,925)	(488,925)	(488,925)	(287,781)
0718	COMMUNITY MENTAL HEALTH MEDICA	91,614	91,614	57,805	5,552	170,922	37,249	37,249	37,249	37,249	21,926	0	560,872	(122,232)	(122,232)	(122,232)	(122,232)	(71,944)
0724	DEPT OF LABOR FEDERAL PROJECTS	71,765	71,765	45,281	4,349	(1,220,874)	(266,067)	(266,067)	(266,067)	(266,067)	(156,606)	0	841,305	(183,347)	(183,347)	(183,347)	(183,347)	(107,917)
0726	FEDERAL INDUSTRIAL SERVICES	142,002	142,002	85,281	8,606	(366,262)	(79,820)	(79,820)	(79,820)	(79,820)	(46,982)	25,494	0	5,556	5,556	5,556	5,556	3,270
0731	IL CLEAN WATER FUND	1,332,225	1,332,225	840,582	80,742	1,538,301	335,244	335,244	335,244	335,244	197,325	535,376	0	116,675	116,675	116,675	116,675	68,676
0732	SECRETARY OF STATE DUI ADMINIS	51,915	51,915	32,756	3,146	1,123,204	244,781	244,781	244,781	244,781	144,080	0	968,776	(211,127)	(211,127)	(211,127)	(211,127)	(124,268)
0733	TOBACCO SETTLEMENT RECOVERY	0	0	0	0	(122,088)	(26,607)	(26,607)	(26,607)	(26,607)	(15,660)	0	76,483	(16,668)	(16,668)	(16,668)	(16,668)	(9,811)
0737	ENERGY ADMINISTRATION	60,313	60,313	38,055	3,655	(3,345,194)	(729,023)	(729,023)	(729,023)	(729,023)	(429,102)	0	1,606,129	(350,026)	(350,026)	(350,026)	(350,026)	(206,025)
0740	MEDICAID BUY IN PROGRAM REVOLV	37,409	37,409	23,604	2,267	390,680	85,141	85,141	85,141	85,141	50,116	0	356,919	(77,784)	(77,784)	(77,784)	(77,784)	(45,783)
0745	STATE'S ATTY APPEL PROSEC CO	81,689	81,689	51,543	4,951	(463,932)	(101,105)	(101,105)	(101,105)	(101,105)	(59,512)	0	2,014,033	(438,921)	(438,921)	(438,921)	(438,921)	(258,349)
0746	HOME INSPECTOR ADMINISTRATION	8,398	8,398	5,299	509	97,670	21,285	21,285	21,285	21,285	12,530	0	0	0	0	0	0	0
0755	STATE EMPLOYEES DEF COMP PLAN	118,335	118,335	74,665	7,172	146,505	31,928	31,928	31,928	31,928	18,793	305,930	0	66,672	66,672	66,672	66,672	39,242
0757	CHILD SUPPORT ADMINISTRATIVE	19,850	19,850	12,524	1,203	(659,272)	(143,676)	(143,676)	(143,676)	(143,676)	(84,568)	0	25,494	(5,556)	(5,556)	(5,556)	(5,556)	(3,270)
0757	CHILD SUPPORT ADMINISTRATIVE	10,418,078	10,418,078	6,573,399	631,405	3,906,795	851,413	851,413	851,413	851,413	501,143	0	14,939,544	(3,255,796)	(3,255,796)	(3,255,796)	(3,255,796)	(1,916,360)
0759	SECRETARY OF STATE POLICE SERV	3,817	3,817	2,409	231	0	0	0	0	0	0	25,494	0	5,556	5,556	5,556	5,556	3,270
0762	LOCAL INITIATIVE	94,668	94,668	59,732	5,738	683,689	148,997	148,997	148,997	148,997	87,701	0	331,424	(72,228)	(72,228)	(72,228)	(72,228)	(42,512)
0763	TOURISM PROMOTION	654,279	654,279	412,824	39,654	(27,176,647)	(5,922,645)	(5,922,645)	(5,922,645)	(5,922,645)	(3,486,067)	203,954	0	44,448	44,448	44,448	44,448	26,162
0765	FEDERAL SURFACE MINING CONTROL	323,704	323,704	204,245	19,619	683,689	148,997	148,997	148,997	148,997	87,701	1,810,080	0	394,473	394,473	394,473	394,473	232,188
0773	ISAC LOAN PURCH PROG PAYROLL	73,291	73,291	46,244	4,442	(5,518,349)	(1,202,621)	(1,202,621)	(1,202,621)	(1,202,621)	(707,865)	0	1,351,188	(294,466)	(294,466)	(294,466)	(294,466)	(173,324)
0776	PRES LIBR & MUSEUM OPERATING	825,239	825,239	520,727	50,018	29,252,133	6,374,958	6,374,958	6,374,958	6,374,958	3,752,301	0	2,982,809	(650,048)	(650,048)	(650,048)	(650,048)	(382,617)
0790	PRIVATE SEWAGE DISPOSAL PROGRAM	15,269	15,269	9,634	925	97,669	21,285	21,285	21,285	21,285	12,529	0	0	0	0	0	0	0
0792	CEMETERY OVERSIGHT LCNS&DISPLN	91,614	91,614	57,805	5,552	2,270,825	494,884	494,884	494,884	494,884	291,289	0	152,966	(33,336)	(33,336)	(33,336)	(33,336)	(19,622)
0793	HEALTHCARE PROVIDER RELIEF	0	0	0	0	365,262	79,820	79,820	79,820	79,820	46,982	0	382,411	(83,339)	(83,339)	(83,339)	(83,339)	(49,055)
0795	BANK & TRUST COMPANY	1,672,725	1,672,725	1,055,424	101,378	1,318,543	287,352	287,352	287,352	287,352	169,135	0	4,945,855	(1,077,857)	(1,077,857)	(1,077,857)	(1,077,857)	(634,427)
0796	NUC SAFETY EMERG PREPAREDNESS	1,520,035	1,520,035	959,082	92,124	(146,505)	(31,928)	(31,928)	(31,928)	(31,928)	(18,793)	0	2,319,964	(505,593)	(505,593)	(505,593)	(505,593)	(297,592)
0798	REHAB SERV S & SECOND ED ACT	3,817	3,817	2,409	231	(146,505)	(31,928)	(31,928)	(31,928)	(31,928)	(18,793)	0	382,411	(83,340)	(83,340)	(83,340)	(83,340)	(49,052)
0801	AG STATE PROJ & CRT ORDER DIST	419,136	419,136	264,458	25,402	4,883,494	1,064,267	1,064,267	1,064,267	1,064,267	626,426	2,447,433	0	533,372	533,372	533,372	533,372	313,945
0802	PERSONAL PROPERTY TAX REPLACE	2,125,453	2,125,453	1,341,077	128,817	20,681,600	4,507,170	4,507,170	4,507,170	4,507,170	2,652,920	0	688,341	(150,011)	(150,011)	(150,011)	(150,011)	(88,297)
0802	PERSONAL PROPERTY TAX REPLACE	3,819,555	3,819,555	2,490,989	231,490	(12,574,999)	(2,740,487)	(2,740,487)	(2,740,487)	(2,740,487)	(1,613,051)	108,044,002	0	23,546,180	23,546,180	23,546,180	23,546,180	13,859,282
0808	MEDICAL SPECIAL PURPOSE TRUST	71,001	71,001	44,799	4,303	(1,318,544)	(287,352)	(287,352)	(287,352)	(287,352)	(169,136)	0	5,404,749	(1,177,864)	(1,177,864)	(1,177,864)	(1,177,864)	(693,293)
0817	STATE POLICE OPERATIONS ASSIST	1,891,836	1,891,836	1,193,675	114,658	19,436,309	4,235,782	4,235,782	4,235,782	4,235,782	2,493,181	8,260,089	0	1,800,133	1,800,133	1,800,133	1,800,133	1,059,557
0821	DRAM SHOP	363,404	363,404	229,923	22,025	(976,699)	(212,853)	(212,853)	(212,853)	(212,853)	(125,287)	0	5,991,114	(1,305,652)	(1,305,652)	(1,305,652)	(1,305,652)	(768,506)
0823	IL STATE DENTAL DISCIPLINARY	82,453	82,453	52,025	4,997	219,757	47,892	47,892	47,892	47,892	28,189	0	382,411	(83,339)	(83,339)	(83,339)	(83,339)	(49,055)
0826	AGRICULTURE FEDERAL PROJECTS	39,700	39,700	25,049	2,406	122,087	26,607	26,607	26,607	26,607	15,659	0	1,912,058	(416,697)	(416,697)	(416,697)	(416,697)	(245,270)
0828	HAZARDOUS WASTE	634,429	634,429	400,300	38,451	(952,281)	(207,532)	(207,532)	(207,532)	(207,532)	(122,153)	0	3,263,246	(711,164)	(711,164)	(711,164)	(711,164)	(418,590)
0829	COMM ASSOC MANAGER LCNS & DISC	15,269	15,269	9,634	925	(317,427)	(69,177)	(69,177)	(69,177)	(69,177)	(40,719)	0	25,494	(5,556)	(5,556)	(5,556)	(5,556)	(3,270)
0830	0	0	0	0	0	(659,272)	(143,676)	(143,676)	(143,676)	(143,676)	(84,568)	0	0	0	0	0	0	0
0838	PUBLIC HEALTH FEDERAL PROJECTS	10,688	10,688	6,744	648	24,417	5,321	5,321	5,321	5,321	3,133	0	25,494	(5,556)	(5,556)	(5,556)	(5,556)	(3,270)
0844	CONTINUING LEGAL EDUC TRUST	0	0	0	0	366,262	79,820	79,820	79,820	79,820	46,982	0	382,411	(83,339)	(83,339)	(83,339)	(83,339)	(49,055)
0850	REAL ESTATE LICENSE ADMIN	480,975	480,975	303,477	29,150	(195,340)	(42,571)	(42,571)	(42,571)	(42,571)	(25,056)	2,166,999	0	472,257	472,257	472,257	472,257	277,971
0851	FEDERAL MODERATE REHAB HOUSING	0	0	0	0	(97,670)	(21,285)	(21,285)	(21,285)	(21,285)	(12,530)	0	76,483	(16,668)	(16,668)	(16,668)	(16,668)	(9,811)
0855	NATIONAL FLOOD INSURANCE PROG	43,517	43,517	27,457	2,637	73,252	15,964	15,964	15,964	15,964	9,396	0	25,494	(5,556)	(5,556)	(5,556)	(5,556)	(3,270)
0859	FEDERAL ENERGY	35,119	35,119	22,159	2,128	(488,350)	(106,427)	(106,427)	(106,427)	(106,427)	(62,642)	0	509,882	(111,119)	(111,119)	(111,119)	(111,119)	(65,406)
0863	CYCLE RIDER SAFETY TRAINING	38,936	38,936	24,567	2,360	48,835	10,643	10,643	10,643	10,643	6,263	101,978	0	22,224	22,224	22,224	22,224	13,082
0870	LOW INC HOME ENERGY BLOCK GRNT	225,982	225,982	142,586	13,696	1,049,951	228,817	228,817	228,817	228,817	134,683	101,978	0	22,224	22,224	22,224	22,224	13,082
0871	COMMUNITY SERVICES BLOCK GRANT	87,034	87,034	54,915	5,275	170,922	37,249	37,249	37,249	37,249	21,926	0	994,270	(216,683)	(216,683)	(216,683)	(216,683)	(127,538)
0872	MATERNAL & CHILD HLTH SERV BLK	261,864	261,864	165,226	15,871	219,757	47,892	47,892	47,892	47,892	28,189	0	586,365	(127,787)	(127,787)	(127,787)	(127,787)	(75,217)
0872	MATERNAL & CHILD HLTH SERV BLK	161,089	161,089	101,641	9,763	2,148,737	468,277	468,277	468,277	468,277	275,629	2,676,881	0	583,376	583,376	583,376	583,376	343,377
0873	PREVENTIVE HEALTH&HLTH SERV BL	119,099	119,099	76,147	7,218	(146,505)	(31,928)	(31,928)	(31,928)	(31,928)	(18,793)	1,325,693	0	288,910	288,910	288,910	288,910	170,053
0875	COM DEV/SMALL CITY BLK GRANT	58,022	58,022	36,610	3,517	(586,020)	(127,712)	(127,712)	(127,712)	(127,712)	(75,172)	0	509,881	(111,119)	(111,119)	(111,119)	(111,119)	(65,406)

Note L Recognition of Deferred Amounts by Measurement Year

FUND	Fund/Agency Name	Assumption Changes				Change in Proportionate Share FY14 Layer						Change in Proportionate Share FY15 Layer							
		2016	2017	2018	2019	FY14 Base Layer Deferred Outflow/ (Inflow)	2014	2015	2016	2017	2018	FY15 Base Layer Deferred Outflow	FY15 Base Layer Deferred Inflow	2015	2016	2017	2018	2019	
0973	IL CAPITAL REVOLVING LOAN	101,539	101,539	64,067	6,154	463,932	101,105	101,105	101,105	101,105	59,512	0	458,895	(100,008)	(100,008)	(100,008)	(100,008)	(100,008)	(58,863)
0980	MANTENO VETERANS HOME	1,216,944	1,216,944	767,844	73,755	4,859,077	1,058,945	1,058,945	1,058,945	1,058,945	623,297	5,940,124	0	1,294,540	1,294,540	1,294,540	1,294,540	1,294,540	761,964
0982	ADELINE JAY GEO-KARIS IL BEACH	55,732	55,732	35,165	3,378	(1,806,893)	(393,779)	(393,779)	(393,779)	(393,779)	(231,777)	1,708,105	0	372,250	372,250	372,250	372,250	372,250	219,105
0988	ATTORNEY GENERAL FEDERAL GRANT	36,646	36,646	23,122	2,221	(1,489,466)	(324,601)	(324,601)	(324,601)	(324,601)	(191,062)	0	2,243,481	(488,925)	(488,925)	(488,925)	(488,925)	(488,925)	(287,781)
0991	ABANDONED MINED LANDS RECLAM	540,525	540,525	341,050	32,759	1,709,223	372,493	372,493	372,493	372,493	219,251	2,906,326	0	633,380	633,380	633,380	633,380	633,380	372,806
0997	INSURANCE FINANCIAL REGULATION	1,658,220	1,658,220	1,046,272	100,499	1,758,058	383,136	383,136	383,136	383,136	225,514	0	4,308,503	(938,958)	(938,958)	(938,958)	(938,958)	(938,958)	(552,671)
CMAP		164,906	164,906	104,049	9,994	(1,709,223)	(372,493)	(372,493)	(372,493)	(372,493)	(219,251)	0	1,376,681	(300,022)	(300,022)	(300,022)	(300,022)	(300,022)	(176,593)
IFT		52,678	52,678	33,238	3,193	48,835	10,643	10,643	10,643	10,643	6,263	0	25,494	(5,556)	(5,556)	(5,556)	(5,556)	(5,556)	(3,270)
		\$763,452,908	\$763,452,908	\$481,708,862	\$46,270,314	\$0	\$0	\$0	\$0	\$0	\$0	\$677,023,797	\$677,023,797	\$0	\$0	\$0	\$0	\$0	\$0

State Employees' Retirement System of the State of Illinois

Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Fiscal Year Ended June 30, 2015

M. Restatement

The Schedule of Pension Amounts by Fund has been restated for an error in the original change in proportionate share. The original amounts only included the change in proportionate share of the beginning net pension liability and did not properly include the change in proportionate share of the beginning deferred inflows and outflows of resources. We also restated the Schedule of Pension Amounts to include the amortization of the prior year deferred outflows of resources and the prior year deferred inflows of resources, which was not included in the previously issued report. This restatement resulted in changes to the column totals for allocated deferred outflows of resources, deferred inflows of resources and total employer pension expense. This restatement also resulted in changes to the amounts allocated between funds. The previously issued Auditor's Report on Pension Schedules dated March 25, 2016 should no longer be relied upon.

Requests for Information

SERS is included in the State of Illinois' annual financial report as a single employer pension trust fund. SERS is governed by 40 ILCS 5/14 of the Illinois Compiled Statutes. SERS issues a Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplementary information. The CAFR is available to the public and can be obtained by accessing the SERS website at www.srs.illinois.gov.