



**STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT
SERVICES
STATE EMPLOYEES GROUP INSURANCE
PROGRAM**

**REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS**

For the Year Ended June 30, 2021

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



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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
COMMUNITY COLLEGE HEALTH INSURANCE SECURITY FUND
A Fiduciary Component Unit of the State of Illinois
REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS
For the Year Ended June 30, 2021

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
For the Year Ended June 30, 2021

AGENCY OFFICIALS

Director	Ms. Janel Forde
Assistant Director (Acting) (9/7/2021 – Present)	Ms. Raven DeVaughn
Assistant Director (3/28/2022 – Present)	Mr. Mark Mahoney
Assistant Director (Acting) (5/1/2021 – 3/27/2022)	Mr. Mark Mahoney
Assistant Director (12/4/2020 – 4/30/2021)	Vacant
Assistant Director (Acting) (7/1-2020 – 12/3/2020)	Mr. Michael Merchant
Chief of Staff	Mr. Anthony Pascente
Chief Administrative Officer (5/1/2021 – Present)	Ms. Sarah Kerley
Chief Administrative Officer (7/1/2020 – 4/30/2021)	Mr. Mark Mahoney
Chief Operating Officer	Ms. Aysegul Kalaycioglu
Chief Fiscal Officer (1/21/2021 – Present)	Ms. Karen Pape
Chief Fiscal Officer (Acting) (7/1/2020 – 1/20/2021)	Ms. Karen Pape
General Counsel	Mr. Terrence Glavin
Chief Internal Auditor	Mr. Jack Rakers

Agency main offices are located at:

715 Stratton Office Building
401 South Spring Street
Springfield, IL 62706



MANAGEMENT ASSERTION LETTER

June 9, 2022

Sikich LLP
3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for determining and reporting the allocation of the other postemployment benefits (OPEB) plan liability for the State Employees Group Insurance Program (SEGIP). We are responsible for ensuring that allocations made to the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Illinois State Toll Highway Authority (Authority) are determined in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We are responsible for and we have established and maintained an effective system of internal controls over these specified requirements. We have performed an evaluation of compliance by the State of Illinois, Department of Central Management Services (Department) with the following specified requirements during the one-year period ended June 30, 2021. Based on this evaluation, we assert that during the year ended June 30, 2021, the Department has materially complied with the specified requirements listed below.

- A. SEGIP is comprised of the Health Insurance Reserve Fund and the Group Insurance Premium Fund. SEGIP does not qualify as a trust fund in accordance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*.
- B. The Department had an independent actuarial valuation performed using the last day of the previous fiscal year, June 30, 2020, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2021.
- C. The Department has developed a methodology reflective of the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, where the basis for allocating OPEB liabilities is consistent with the manner in which contributions to an OPEB plan – excluding those contributions associated with a separately-financed specific liability – are determined, to allocate SEGIP's OPEB liability among the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Authority.

- D. The Department has determined and accurately calculated the allocation of SEGIP's OPEB liability among the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Authority.

State of Illinois, Department of Central Management Services

SIGNED ORIGINAL ON FILE

Janel Forde, Director

SIGNED ORIGINAL ON FILE

Karen Pape, Chief Financial Officer

SIGNED ORIGINAL ON FILE

Terrence Glavin, General Counsel

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
 COMMUNITY COLLEGE HEALTH INSURANCE SECURITY FUND
 A Fiduciary Component Unit of the State of Illinois
 REPORT ON THE ALLOCATION OF
 OTHER POST EMPLOYMENT BENEFIT AMOUNTS
 For the Year Ended June 30, 2021

SUMMARY

The examination of the accompanying Toll Highway Specific Liability Percentage Calculation, Schedule of Employer Allocations by Fund, Schedule of University Special Funding Situations, the Schedule of Other Post Employment Benefit Amounts by Fund and the Schedule of Deferred Amounts by Measurement Year (Schedules) of the State of Illinois, Department of Central Management Services (Department), was performed by Sikich LLP.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report does not contain scope limitations or disclaimers, but does identify a material weaknesses over internal controls over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
<u>Findings</u>	<u>Report</u>	<u>Report</u>
Findings	1	2
Repeated Findings	1	0
Prior Recommendations Implemented and Not Repeated	1	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>First/Last</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
2021-001	167	2020/2020	Noncompliance with the State Employees Group Insurance Act of 1971	Material Weakness

PRIOR FINDING NOT REPEATED

A	171	2020/2020	Failure to Separately State Specified OPEB Balances for the Tollway	
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EXIT CONFERENCE

The Department waived an exit conference in a correspondence from Amy Lange, Audit Liaison on June 8, 2022. The responses to the recommendations were provided by Amy Lange, Audit Liaison, in a correspondence dated June 8, 2022.

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Springfield, IL 62704
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INDEPENDENT ACCOUNTANT’S REPORT

Honorable Frank J. Mautino
Auditor General, State of Illinois
Springfield, Illinois

As Special Assistant Auditors for the Auditor General, we have examined the accompanying Toll Highway Specific Liability Percentage Calculation, Schedule of Employer Allocations by Fund, Schedule of University Special Funding Situations, the Schedule of Other Post Employment Benefit Amounts by Fund and the Schedule of Deferred Amounts by Measurement Year (Schedules) as of and for the year ended June 30, 2021 and the related notes. Management of the State of Illinois, Department of Central Management Services (Department) is responsible for presenting the Schedules in accordance with the specified requirements contained in Notes D through M in the Notes to the Schedules. Our responsibility is to express an opinion on the Schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedules are in accordance with the specified requirements contained in Notes D through M in the Notes to the Schedules, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules. The nature, timing and extent of the procedures depend on our judgment, including an assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations by fund as of and for the year ended June 30, 2021, and the ending total Other Post Employment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating State Agencies and Universities in the State Employee Group Insurance Program as of and for the year ended June 30, 2021, in accordance with the specified requirements set forth in Notes D through M in the Notes to the Schedules, in all material respects.

We have previously examined, in accordance with attestation standards established by the American Institute of Certified Public Accountants, Toll Highway Specific Liability Percentage Calculation, the Schedule of Employer Allocations by Fund, the Schedule of University Special Funding Situations, the Schedule of Other Post Employment Benefits by Fund and the Schedule of Deferred Amounts by Measurement Year as of and for the year ended June 30, 2020 and our report thereon, dated October 5, 2021, expressed an unmodified opinion on those Schedules.

Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2021-001 that we consider to be a material weakness.

There were no immaterial findings that have been excluded from this report.

The Department's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Department's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Comptroller, the Department management, management of Illinois State agencies and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
June 9, 2022

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
TOLL HIGHWAY SPECIFIC LIABILITY PERCENTAGE CALCULATION
As of June 30, 2021

		Toll Highway Averages
\$	30,990,678,015	Total Unfunded Actuarial Accrued Liability from Actuary Report
		FY18 68.7719%
\$	564,300,637	Total OPEB Liability from Actuary (Toll Highway Related Active/Inactive Employees/Retirees)
		FY19 69.0228%
		FY20 <u>69.2498%</u>
\$	389,451,144	OPEB Liability Specific to Toll Highway Based on 3 Year Average
		<u>69.0148%</u>

1.2567% Calculated Percentage Toll Highway Liability to Total Liability

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 802,404,542	31.1570%
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	1,219,108,558	47.3375%
0001	General Revenue Requested Appropriation - relating to State Agencies	350		
0001	General Revenue Requested Appropriation - relating to State Agencies	416		
0001	General Revenue Requested Appropriation - relating to State Agencies	418		
0001	General Revenue Requested Appropriation - relating to State Agencies	426		
0001	General Revenue Requested Appropriation - relating to State Agencies	444		
0001	General Revenue Requested Appropriation - relating to State Agencies	478		
0001	General Revenue Requested Appropriation - relating to State Agencies	492		
0001	General Revenue Requested Appropriation - relating to State Agencies	494		
0001	General Revenue Requested Appropriation - relating to State Agencies	511		
0001	General Revenue Requested Appropriation - relating to State Agencies	586		
0001	General Revenue Requested Appropriation - relating to State Agencies	691		
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	GRF Covered Wages	Secondary Allocation
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities		
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	\$ 3,133,232,283	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350	177,499,115	5.6649%
0001	General Revenue Requested Appropriation - relating to State Agencies	416	7,174,732	0.2290%
0001	General Revenue Requested Appropriation - relating to State Agencies	418	233,137,604	7.4408%
0001	General Revenue Requested Appropriation - relating to State Agencies	426	994,947,181	31.7547%
0001	General Revenue Requested Appropriation - relating to State Agencies	444	865,151,088	27.6121%
0001	General Revenue Requested Appropriation - relating to State Agencies	478	65,818,100	2.1006%
0001	General Revenue Requested Appropriation - relating to State Agencies	492	43,081,129	1.3750%
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	586	20,259,482	0.6466%
0001	General Revenue Requested Appropriation - relating to State Agencies	691	12,056,620	0.3848%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	714,107,232	22.7915%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0001	General Revenue	812	\$ -	0.0000%
0007	Education Assistance Fund	812	45,000,000	1.7470%
0011	Road	494	171,508,400	6.6596%
0011	Road	360	24,765	0.0010%
0011	Road	510	72,559	0.0028%
0012	Motor Fuel Tax	492	4,351,156	0.1690%
0012	Motor Fuel Tax	494	4,199,294	0.1631%
0013	Prevent & Treat Alcohol & Sub	444	423,586	0.0164%
0014	Food & Drug Safety	482	-	0.0000%
0016	Teacher Certificate Fee Revolving	586	438,764	0.0170%
0018	Transportation Regulatory	524	1,337,211	0.0519%
0021	Financial Institutions	440	681,377	0.0265%
0022	General Professions Dedicated	440	592,916	0.0230%
0026	Live & Learn	350	73,464	0.0029%
0036	IL Veterans' Rehabilitation	444	455,035	0.0177%
0039	State Boating Act	422	1,093,184	0.0424%
0040	State Parks	422	767,999	0.0298%
0041	Wildlife & Fish	422	5,791,449	0.2249%
0042	Salmon	422	41,487	0.0016%
0044	Lobbyist Registration Admin	350	136,174	0.0053%
0045	Agricultural Premium	406	-	0.0000%
0047	Fire Prevention	592	2,431,655	0.0944%
0048	Rural/Downstate Health Access	482	8,434	0.0003%
0050	Mental Health	444	661,009	0.0257%
0051	Amusement Ride & Patron Safety	452	41,947	0.0016%
0052	Federal Title III SS & Employ	427	21,618,550	0.8394%
0052	Federal Title III SS & Employ	360	15,826	0.0006%
0054	State Pensions	370	1,449,813	0.0563%
0057	IL State Pharmacy Disciplinary	440	211,083	0.0082%
0059	Public Utility	524	3,162,515	0.1228%
0063	Public Health Services	482	7,335,652	0.2848%
0065	US Environmental Protection	532	3,135,261	0.1217%
0067	Radiation Protection	588	786,905	0.0306%
0068	Hospital Licensure Fund	482	102,423	0.0040%
0072	Underground Storage Tank	532	1,098,614	0.0427%
0072	Underground Storage Tank	592	434,003	0.0169%
0072	Underground Storage Tank	492	234,027	0.0091%
0074	EPA Special State Projects Trust Fund	532	26,935	0.0010%
0075	Compassionate Use of Medical Cannabis	406	206,341	0.0080%
0075	Compassionate Use of Medical Cannabis	482	269,992	0.0105%
0075	Compassionate Use of Medical Cannabis	440	130,395	0.0051%
0075	Compassionate Use of Medical Cannabis	493	38,859	0.0015%
0077	Mines & Minerals UIC	422	17,224	0.0007%
0078	Solid Waste Management	532	1,196,407	0.0465%
0081	Vocational Rehabilitation	444	9,679,327	0.3758%
0082	Distance Learning	601	4,985	0.0002%
0085	IL Gaming Law Enforcement	340	40,514	0.0016%
0085	IL Gaming Law Enforcement	492	-	0.0000%
0089	Subtitle D Management	532	231,650	0.0090%
0090	Special Federal Grant Project	295	-	0.0000%
0091	Clean Air Act (CAA) Permit	532	1,507,331	0.0585%
0093	IL State Medical Disciplinary	440	498,179	0.0193%
0103	State Treasurer's Admin	370	1,619,332	0.0629%
0117	St Appellate Defender Federal	290	-	0.0000%
0118	Facility Licensing	482	331,873	0.0129%
0129	State Gaming	565	6,077,484	0.2360%
0129	State Gaming	444	26,744	0.0010%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0131	Council on Dev Disabilities	558	\$ 118,255	0.0046%
0137	Plugging & Restoration	422	98,470	0.0038%
0141	Capital Development	511	2,908,222	0.1129%
0141	Capital Development	422	184,956	0.0072%
0141	Capital Development	507	215,330	0.0084%
0144	SBE Special Purpose Trust	586	625,026	0.0243%
0145	Explosives Regulatory	422	30,488	0.0012%
0146	Aggregate Operations Regulatory	422	25,203	0.0010%
0147	Coal Mining Regulatory	422	9,051	0.0004%
0148	Mental Health Reporting	444	49,663	0.0019%
0148	Mental Health Reporting	493	49,419	0.0019%
0151	Reg CPA Admin & Disciplinary	440	103,156	0.0040%
0152	State Crime Laboratory	493	146,488	0.0057%
0156	Motor Vehicle Theft Prevention	546/350	404,218	0.0157%
0159	SBE Teacher Certification Institution	586	137,449	0.0053%
0161	SBE GED Testing Fund	684	6,952	0.0003%
0163	Weights & Measures	406	801,692	0.0311%
0163	Weights & Measures	360	-	0.0000%
0166	State Police Merit BD Public Safety	591	7,218	0.0003%
0167	Division of Corp Regis LLP	350	22,546	0.0009%
0169	IL Independent Tax Tribunal	564	17,973	0.0007%
0175	IL School Asbestos Abatement	482	116,834	0.0045%
0177	CHIP Board Payroll Trust	527	39,357	0.0015%
0182	Driver Services Administration	350	302,291	0.0117%
0184	ICJIA Violence Prevention	546	37,506	0.0015%
0185	Secretary of State Spec Lic Pl	350	224,792	0.0087%
0193	Loc Govt Health Insurance Res	416	108,074	0.0042%
0195	IPTIP Administrative Trust	370	327,949	0.0127%
0199	Illinois Fisheries Management	422	79,997	0.0031%
0203	Tchr Health Insurance Security	416	193,689	0.0075%
0207	Pollution Control Board St Tr	532	7,441	0.0003%
0209	State Police Firearm Services	493	1,627,718	0.0632%
0211	DHS Technology Initiative	444	201,622	0.0078%
0214	Brownfields Redevelopment	532	-	0.0000%
0215	Capital Develop Brd Revolving	510	104,961	0.0041%
0215	Capital Develop Brd Revolving	511	-	0.0000%
0218	Professions Indirect Cost	440	2,143,283	0.0832%
0218	Professions Indirect Cost	360	43,006	0.0017%
0220	DCFS Children's Services	360	19,644	0.0008%
0238	IL Health Facilities Planning	482	101,993	0.0040%
0240	Emergency Public Health	482	129,311	0.0050%
0242	ISAC Accounts Receivable	691	29,664	0.0012%
0243	Credit Union	440	348,489	0.0135%
0244	Savings & Resid Finance Reg	440	394,880	0.0153%
0255	DOL Federal Indirect Cost Fund	452	22,729	0.0009%
0258	Nursing Dedicated & Professional	440/482	283,688	0.0110%
0259	Optometric Licn & Disc Brd	440	35,874	0.0014%
0261	Underground Resource Conserv	422	215,251	0.0084%
0270	Water Revolving	532	2,366,749	0.0919%
0274	Self-Insurers Administration	563	59,088	0.0023%
0276	Drunk&Drugged Driving Prevention	444	81,254	0.0032%
0285	Long Term Care Monitor/Receive	482	3,020,024	0.1173%
0286	IL Affordable Housing Trust	492	7,516	0.0003%
0287	Home Care Services Agy Licensure	482	216,037	0.0084%
0288	Community Water Supply Lab	532	123,763	0.0048%
0290	Fertilizer Control	406	266,092	0.0103%
0292	Security Investors Education	350	11,766	0.0005%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0294	Used Tire Management	532/482	\$ 769,583	0.0299%
0298	Natural Areas Acquisition	422	1,073,524	0.0417%
0299	Open Space Lands Acquis&Devel	422	182,701	0.0071%
0318	ICJIA Vio Prevent Sp Prj	546	-	0.0000%
0318	ICJIA Vio Prevent Sp Prj	482	-	0.0000%
0324	State COVID Urgent Remediation Emergency	588	138,950	0.0054%
0326	African American HIV/Aids	482	-	0.0000%
0327	Tatoo & Body Prcng Estab Regis	482	31,984	0.0012%
0329	County Provider Trust	478	697,121	0.0271%
0333	Federal Support Agreement Rev	466	1,728,379	0.0671%
0335	Criminal Justice Info Projects	546	151,039	0.0059%
0336	Environmental Lab Certificate	532	34,313	0.0013%
0339	Illinois Community College Board Contracts and Grants Fund	684	-	0.0000%
0340	Public Health Lab Serv Rev	482	14,904	0.0006%
0342	Audit Expense	103	-	0.0000%
0344	Care Prov for Persons with DD	478	-	0.0000%
0345	Long Term Care Provider	478	75,713	0.0029%
0345	Long Term Care Provider	482	85,184	0.0033%
0350	ICCB Federal Trust	684	24,013	0.0009%
0357	Child Labor Enforcement	452	70,025	0.0027%
0359	IMSA Special Purposes Trust Fund	692	26,422	0.0010%
0360	Lead Poisoning Screening	482	466,000	0.0181%
0362	Securities Audit & Enforcement	350	903,651	0.0351%
0363	Dept of Business Serv Sp Ops	350	1,849,715	0.0718%
0368	Drug Treatment	444	52,079	0.0020%
0369	Feed Control	360	31,579	0.0012%
0369	Feed Control	406	224,260	0.0087%
0370	Tanning Facility Permit	482	5,773	0.0002%
0372	Plumbing Licensure & Program	482	374,696	0.0145%
0384	Tax Compliance & Admin	492	7,706,423	0.2992%
0386	Appraisal Administration	440	59,469	0.0023%
0387	Small Bus Environmental Assist	420	17,679	0.0007%
0394	Gaining Early Awareness & Read	444	-	0.0000%
0396	Senior Health Insurance Prog	402	74,290	0.0029%
0398	EMS Assistance	482	-	0.0000%
0408	DHS Special Purpose Trust	444	985,643	0.0383%
0410	SBE Federal Dept of Agriculture	586	960,027	0.0373%
0421	Public Aid Recoveries Trust	478	5,407,920	0.2100%
0425	IL Power Agency Operations	360/445	188,109	0.0073%
0428	Supreme Court Historic Preserv	210	80,243	0.0031%
0434	Court of Claims Admin & Grant	528	190	0.0000%
0435	Charitable Trust Stabilization Fund	370	24,956	0.0010%
0438	IL State Fair	406	-	0.0000%
0440	Agricultural Master	406	167,091	0.0065%
0445	Sex Offender Investigation	493	-	0.0000%
0447	GI Education	497	121,038	0.0047%
0449	Intrepreters For The Deaf	526	25,127	0.0010%
0453	Monitoring Device Driving Permit	350	275,663	0.0107%
0455	IL State Toll Highway ISP Related Employees	557	4,125,135	0.1602%
0473	Teachers Retirement System	593	4,766,067	0.1851%
0476	Wholesale Meat	406	968,994	0.0376%
0480	Secretary of State ID Security	350	563,667	0.0219%
0483	Secretary of State Spec Serv	350	893,901	0.0347%
0484	Nuclear Civil Protection Planning Fund	588	37,352	0.0015%
0488	Criminal Justice Trust	546	387,991	0.0151%
0491	Federal Aid Disaster	588	127,326	0.0049%
0495	Old Age Survivors Insurance	444	7,498,333	0.2912%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0497	Federal Civil Prepared Admin	588	\$ 3,905	0.0002%
0502	Early Intervention Service Rev	444	247,994	0.0096%
0505	Athletics Supervision and Reg	440	-	0.0000%
0506	Small Business Credit Initiatv	420	35,056	0.0014%
0509	DHS Community Services	444	40,025	0.0016%
0514	State Asset Forfeiture	493	64,262	0.0025%
0522	Money Follows the Person Budget Transfer	478	-	0.0000%
0523	Dept of Corrections Reimburse	425	94,088	0.0037%
0523	Dept of Corrections Reimburse	426	226,106	0.0088%
0524	Health Facilities Plan Review	482	198,565	0.0077%
0531	Energy Efficiency Portfolio	420	-	0.0000%
0533	Attorney General Tobacco	340	384,717	0.0149%
0534	IL Workers' Comp Comm Operatns	563/446/360	2,850,676	0.1107%
0535	Sex Offender Registration	493	32,479	0.0013%
0536	Leads Maintenance	493	28,301	0.0011%
0537	State Offender DNA Identification	493	155,253	0.0060%
0538	IL Historic Sites	422	153,226	0.0059%
0539	Death Penalty Abolition	546	8,146	0.0003%
0542	Ag Court Order & Vol Comply	340	1,393,571	0.0541%
0543	Comptrollers Admin Fund	360	-	0.0000%
0546	Public Pension Regulation	446	139,804	0.0054%
0548	Drycleaner Environmental Response Trust	532	57,963	0.0023%
0549	IL Charity Bureau	340	269,727	0.0105%
0550	Supplemental Low Income Energy	420	188,910	0.0073%
0560	SBE Federal Agency Services	586	32,258	0.0013%
0561	SBE Federal Dept of Education	586	2,213,424	0.0859%
0562	Pawnbroker Regulation	440	12,167	0.0005%
0566	DCFS Federal Projects	418	10,405	0.0004%
0568	School Infrastructure	511	-	0.0000%
0568	School Infrastructure	586	12,449	0.0005%
0568	School Infrastructure	507	11,417	0.0004%
0576	Pesticide Control	406/482	727,134	0.0282%
0577	Community College Health Insur	416	36,382	0.0014%
0579	Savings Institutions Regulatory Fund	440	14,376	0.0006%
0580	Fire Prevention Division	592	32,494	0.0013%
0581	Juvenile Acct Incentive Block	444	-	0.0000%
0582	DCFS Special Purpose Fund	418	102,728	0.0040%
0592	DHS Federal Projects	444	96,819	0.0038%
0600	Attorney General Whistleblower	340	908,733	0.0353%
0606	Health Information Exchange	534	-	0.0000%
0607	Special Projects Division	442	265,158	0.0103%
0608	Partners for Conservation	422/406	322,619	0.0125%
0612	Statewide 9-1-1 Fund	493	186,273	0.0072%
0618	Services for Older Americans	402	244,627	0.0095%
0622	Motor Vehicle License Plate	350	408,761	0.0159%
0627	Public Transportation	509	95,427	0.0037%
0632	Horse Racing	579	351,054	0.0136%
0635	Death Certificate Surcharge	482	10,384	0.0004%
0635	Death Certificate Surcharge	520	14,483	0.0006%
0636	Commerce & Comm Affairs Asst	420	165,371	0.0064%
0642	DHS State Projects	444	-	0.0000%
0644	Commitment to Human Services Fund	402	1,021,888	0.0397%
0646	Alcoholism & Substance Abuse	444	19,686	0.0008%
0649	Motor Carrier Safety Inspection	493	223,839	0.0087%
0654	Healthy Smiles	482	19,263	0.0007%
0659	Historic Property Adminsitration Fund	420/422	24,226	0.0009%
0660	Academic Quality Assurance Fund	601	29,290	0.0011%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0664	Student Loan Operations	691	\$ 844,694	0.0328%
0668	College Savings Pool Administr	370	214,602	0.0083%
0673	Dept of Insurance Fed Trust	446	-	0.0000%
0674	State Charter School Comm	586	-	0.0000%
0675	Electronics Recycling	532	-	0.0000%
0689	Agriculture Pesticide Control	406	58,038	0.0023%
0690	DHS Project Resources	482	-	0.0000%
0692	ICCB Adult Education Fund	684	206,426	0.0080%
0698	Long Term Care Ombudsman Fund	402	-	0.0000%
0700	USDA Women, Infants & Children	444	482,722	0.0187%
0701	Federal Student Incentive Tr	691	192,189	0.0075%
0702	Assist Living & Shared Hou Reg	482	330,036	0.0128%
0705	State Police Whistleblower Rew	493	223,008	0.0087%
0708	Illinois Standard Bred Breeders	406	32,474	0.0013%
0709	Illinois Thoroughbred Breeders	406	21,474	0.0008%
0710	Homeland Security Emerg Prepar	588	892,584	0.0347%
0711	State Lottery	458	3,118,733	0.1211%
0711	State Lottery	360	28,977	0.0011%
0718	Community Mental Health Medical	444	172,333	0.0067%
0722	Comptroller Debt Recovery Trust Fund	360	-	0.0000%
0724	Dept of Labor Federal Projects	452	154,881	0.0060%
0726	Federal Industrial Services	452	204,004	0.0079%
0731	IL Clean Water	532	1,601,724	0.0622%
0732	Secretary of State DUI Adminis	350	284,753	0.0111%
0733	Tobacco Settlement Recovery	482	4,103	0.0002%
0733	Tobacco Settlement Recovery	444	26,142	0.0010%
0737	Energy Administration	420	48,794	0.0019%
0740	Medicaid Buy In Program Revolv	478	44,878	0.0017%
0745	State's Attorney Appel Prosec Co	295	114,996	0.0045%
0746	Home Inspection Administration	440	17,679	0.0007%
0751	Private Business and Vocational Schools Quality Assurance Fund	601	46,077	0.0018%
0755	State Employees Def Comp Plan	416	118,717	0.0046%
0757	Child Support Administrative	478	15,786,411	0.6130%
0762	Local Initiative	444	103,156	0.0040%
0763	Tourism Promotions	420/422	1,675,121	0.0650%
0765	Federal Surface Mining Control	422	358,867	0.0139%
0772	Career and Technical Education	684	51,428	0.0020%
0773	ISAC Loan Purch Prog Payroll	691	80,400	0.0031%
0776	Pres Libr & Museum Operating	541	-	0.0000%
0790	Private Sewage Disposal Program	482	30,731	0.0012%
0792	Cemetery Oversight Lcns&Dscpln	440	109,367	0.0042%
0795	Bank & Trust Company	440/360	1,635,660	0.0635%
0796	Nuclear Safety Emerg Preparedness	588/360	1,853,764	0.0720%
0798	Rehab Servs EL & Second ED Act	444	-	0.0000%
0801	AG State Proj & Crt Order Dist	340	1,299,107	0.0504%
0802	Personal Property Tax Replace	360	11,394,026	0.4424%
0802	Personal Property Tax Replace	492	3,615,896	0.1404%
0802	Personal Property Tax Replace	580	832,573	0.0323%
0802	Personal Property Tax Replace	548	169,088	0.0066%
0802	Personal Property Tax Replace	295	139,312	0.0054%
0817	State Police Operations Assistance	493	84,334	0.0033%
0821	Dram Shop	567/444/492	965,294	0.0375%
0823	IL State Dental Disciplinary	440	132,378	0.0051%
0826	Argriculture Federal Projects	406	-	0.0000%
0828	Hazardous Waste	532	820,985	0.0319%
0829	Comm Assoc Manager Lcns & Disc	440	-	0.0000%
0838	Public Health Federal Projects	482	81,429	0.0032%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0850	Real Estate License Admin	360/440	\$ 687,312	0.0267%
0855	National Flood Insurance Program	422	53,696	0.0021%
0859	Federal Energy	420/532	30,641	0.0012%
0863	Cycle Rider Safety Training	494	68,528	0.0027%
0870	Low Income Energy Block Grant	420	425,663	0.0165%
0871	Community Services Block Grant	420	96,348	0.0037%
0872	Maternal & Child Health Serv Blk	482	149,753	0.0058%
0872	Maternal & Child Health Serv Blk	444	-	0.0000%
0873	Preventative Health&Hlth Serv Bl	482	172,770	0.0067%
0875	Com Dev/Small City Blk Grant	420	82,763	0.0032%
0876	Community MH Servs Block Grant	444	84,183	0.0033%
0879	Traffic & Crim Conviction Sur	569	431,415	0.0168%
0882	Sheffield 2/1982 Agreed Order	588	-	0.0000%
0883	Intra-Agency Services	420	954,525	0.0371%
0884	DNR Special Projects	422	-	0.0000%
0885	Wage Theft Prevention Fund	452	-	0.0000%
0887	State Police Law Enforcement Admin	493	69,764	0.0027%
0888	Design Professional Admin & In	440	97,512	0.0038%
0893	Firearm Dealer License Certification	493	4,490	0.0002%
0894	DNR Federal Projects	422	254,559	0.0099%
0896	Public Health Spec State Projects	482	84,690	0.0033%
0897	Veterans' Affairs Fed Projects	497	-	0.0000%
0898	Cannabis Business Development	420	7,126	0.0003%
0903	State Surplus Property Rev	416	-	0.0000%
0904	IL State Police Federal Projs	493	837,621	0.0325%
0905	IL Forestry Development	422	308,888	0.0120%
0906	State Police Services	493	1,166,208	0.0453%
0908	Cannabis Expungment	340	50,409	0.0020%
0911	Juvenile Justice Trust	444	19,156	0.0007%
0912	Cannabis Regulation Fund	406	34,340	0.0013%
0912	Cannabis Regulation Fund	440	290,558	0.0113%
0912	Cannabis Regulation Fund	493	10,501	0.0004%
0912	Cannabis Regulation Fund	546	35,375	0.0014%
0913	Federal Workforce Training	420	1,031,338	0.0400%
0920	Metabolic Screening and Treatment Fund	482	658,135	0.0256%
0921	DHS Recoveries Trust	444	1,083,538	0.0421%
0922	Insurance Producer Admin	446/360	1,907,379	0.0741%
0925	Coal Technology Assist	422	660,006	0.0256%
0929	Violent Crime Victims Assist	340	-	0.0000%
0938	Hearing Instrument Dispen Exam	482	-	0.0000%
0940	Self-Insurers Security	563	61,647	0.0024%
0942	Low-Level Rad Waste Fac Dev&Op	588	43,852	0.0017%
0944	Enviro Protection Permit & Insp	532	1,105,699	0.0429%
0947	Governor's Grant Fund	310	84,569	0.0033%
0951	Narcotics Profit Forfeiture	295	31,010	0.0012%
0962	Park & Conservation	422/360	3,634,566	0.1411%
0963	Vehicle Inspection	532	837,980	0.0325%
0963	Vehicle Inspection	350	364,027	0.0141%
0969	Local Tourism Fund	420	9,656	0.0004%
0971	Build Illinois Bond	420/482/507	531,102	0.0206%
0973	IL Capital Revolving Loan	420	-	0.0000%
0982	Adeline Jay Geo-Karis IL Beach	422	-	0.0000%
0983	BHE Federal Grants	601	18,244	0.0007%
0988	Attorney General Federal Grant	340	56,992	0.0022%
0991	Abandoned Minded Lands Reclam	422	632,454	0.0246%
0997	Insurance Financial Regulation	446	2,164,894	0.0841%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2021

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
UNIV	Chicago State Univ	608	\$ 439,478	0.0171%
UNIV	Eastern IL Univ	612	553,308	0.0215%
UNIV	Governor's State Univ	616	442,239	0.0172%
UNIV	Northeastern State Univ	620	2,035,703	0.0790%
UNIV	Western IL Univ	628	1,136,859	0.0441%
UNIV	Illinois State Univ	636	1,616,833	0.0628%
UNIV	Northern IL Univ	644	3,010,973	0.1169%
UNIV	Southern IL Univ	664	9,760,718	0.3790%
UNIV	University of IL	676	79,792,701	3.0983%
UNIV	University of IL - Foundation	676A	3,139,453	0.1219%
UNIV	University of IL - Alumni Association	676B	249,058	0.0097%
Grand Total Primary Allocation*			\$ 2,575,355,037	100.0000%

* The sum of the values by employer may differ from the plan totals due to rounding.

Notes:

(a) Method of Allocation: Actual Contributions for the primary allocation and GRF Covered Payroll for the secondary allocation (GRF only). University allocations were based on Non-Exempt contribution amounts calculated in the University Benefit Analysis (UBA). The \$45 million reserve payments made by the Universities with State Appropriations will be included under agency 812.

(b) Source: Comptroller's SAMs DataWarehouse FY 2021 Expenditures coded with detail object code "1180" Group Insurance Contributions (GI Contributions). Comptroller's SAMs Data Warehouse FY 2021 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll).

(c) Excluded Funds (Internal Service Funds and certain Pension Trust Funds):

0301	Working Capital Revolving	\$ 1,274,813
0303	State Garage Revolving	3,454,694
0304	Technology Mgmt Revolving	16,178,728
0314	Facilities Management Revolving	7,414,757
0317	Professional Services	4,224,059
0332	Workers' Compensation Revolving	87,360
0342	Audit Expense Fund	14,298
0407	Grant Accountability and Transparency Fund	301,037
0477	Judges Retirement System	144,364
0479	State Employees' Retirement Sys	2,085,466
0481	General Assembly Retirement	29,609
0529	IL State Board of Investments	213,816
		<u>35,423,001</u>

(d) Excluded Toll Highway Reimbursements:

0455	Illinois State Toll Highway 1180 payments	42,587,983
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(f) Excluded reimbursement payments made from GRF. These payments should not have been made as GRF employees are exempt from reimbursement payments.

0001	General Revenue Fund	420	5,832
0001	General Revenue Fund	586	<u>10,959</u>
			16,791

Reconciliation of Total Contributions to SAMS Warehouse

Total Contributions from Schedule of Employer Allocation by Fund	2,575,355,037
Add:	
GRF Exclusions (f) above	16,791
Toll Highway exclusions (d) above	42,587,983
Revolving Fund Exclusions (c) above	35,423,001
Rounding	(11)
Less:	
Actual amounts billed to THA for ISP Employees	(4,125,135)
University contributions from UBA	(102,177,323)

TOTAL SAMS WAREHOUSE GI CONTRIBUTIONS \$ 2,547,080,343

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF UNIVERSITY
SPECIAL FUNDING SITUATIONS
For the Year Ended June 30, 2021

Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less:	Allocation of GRF Estimated Funding	Allocation (Funding/GRF Estimated Contribution)	Allocation of GRF Expense to Universities/ State Agencies	Add Specific Allocation of Actual Cash Pmts	Total Proportionate Share Expense Calculation	Allocation of GRF Liability to Universities	Add Specific Allocation of Actual Cash Pmts	Total Proportionate Share Liability Calculation*
					University State Appropriation Repayment								
0001	UNIV	Chicago State UNIV	608	\$ 12,487,402	\$ 1,024,000	\$ 11,463,402	1.4286%	\$ (2,145,282)	\$ 451,370	\$ (1,693,912)	\$ 153,443,102	\$ 13,704,444	\$ 167,147,546
0001	UNIV	Eastern Illinois UNIV	612	23,266,501	1,713,300	21,553,201	2.6861%	(4,033,629)	755,207	(3,278,421)	288,508,691	22,929,516	311,438,207
0001	UNIV	Governors State UNIV	616	12,349,044	656,200	11,692,844	1.4572%	(2,188,230)	289,247	(1,898,983)	156,514,971	8,782,086	165,297,058
0001	UNIV	Northeastern Illinois UNIV	620	17,919,602	1,072,600	16,847,002	2.0996%	(3,152,901)	472,793	(2,680,108)	225,513,885	14,354,870	239,868,756
0001	UNIV	Western Illinois UNIV	628	25,440,083	1,944,800	23,495,283	2.9281%	(4,397,032)	857,251	(3,539,782)	314,501,432	26,027,738	340,529,170
0001	UNIV	Illinois State UNIV	636	65,684,299	3,078,300	62,605,999	7.8023%	(11,716,459)	1,356,887	(10,359,572)	838,029,619	41,197,648	879,227,267
0001	UNIV	Northern Illinois UNIV	644	54,323,806	3,541,300	50,782,506	6.3288%	(9,503,752)	1,560,974	(7,942,779)	679,763,897	47,394,091	727,157,988
0001	UNIV	Southern Illinois UNIV	664	133,384,135	7,076,300	126,307,835	15.7412%	(23,638,046)	3,119,170	(20,518,876)	1,690,731,173	94,703,868	1,785,435,041
0001	UNIV	University of Illinois	676	502,549,669	24,893,200	477,656,469	59.5281%	(89,391,404)	10,972,701	(78,418,702)	6,393,795,540	333,151,834	6,726,947,374
				<u>\$ 847,404,542</u>	<u>\$ 45,000,000</u>	<u>\$ 802,404,542</u>	<u>100.0000%</u>	<u>\$ (150,166,734)</u>	<u>\$ 19,835,600</u>	<u>\$ (130,331,134)</u>	<u>\$ 10,740,802,310</u>	<u>\$ 602,246,096</u>	<u>\$ 11,343,048,406</u>

Specific Allocation of University Cash Payments related to State Appropriation

Fund #	Type	Fund Name	Agency #	GI Contributions Paid	GI Contributions Paid	Primary Allocation (Based on Contributions)	Primary Allocation (Based on University Contributions)	OPEB expense (Specific Allocation of Actual Cash Pmts)	Add Specific Allocation of Actual Cash Pmts
		Chicago State UNIV	608	\$ 1,024,000	\$ 1,024,000	0.0398%	2.2756%	\$ 451,370	\$ 13,704,444
		Eastern Illinois UNIV	612	1,713,300	1,713,300	0.0665%	3.8073%	755,207	22,929,516
		Governors State UNIV	616	656,200	656,200	0.0255%	1.4582%	289,247	8,782,086
		Northeastern Illinois UNIV	620	1,072,600	1,072,600	0.0416%	2.3836%	472,793	14,354,870
		Western Illinois UNIV	628	1,944,800	1,944,800	0.0755%	4.3218%	857,251	26,027,738
		Illinois State UNIV	636	3,078,300	3,078,300	0.1195%	6.8407%	1,356,887	41,197,648
		Northern Illinois UNIV	644	3,541,300	3,541,300	0.1375%	7.8696%	1,560,974	47,394,091
		Southern Illinois UNIV	664	7,076,300	7,076,300	0.2747%	15.7251%	3,119,170	94,703,868
		University of Illinois	676	24,893,200	24,893,200	0.9664%	55.3182%	10,972,701	333,151,834
0007		Education Assistance Fund		<u>\$ 45,000,000</u>	<u>\$ 45,000,000</u>	<u>1.7470%</u>	<u>100.0000%</u>	<u>\$ 19,835,600</u>	<u>\$ 602,246,096</u>

In FY 2021, certain universities paid a portion of their State appropriated amounts related to the group insurance healthcare. These amounts are allocated to the State for the purposes of recording the Total OPEB liability but are specifically included in the State's proportionate share revenue and expense calculation for each university to record on their Statement of Changes in Revenue and Expense.

General Revenue Appropriation Reconciliation	
University Estimated Funding - Provided by CMS	\$ 847,404,542
Less University State Appropriation Repayment	(45,000,000)
Net University General Revenue Requested Appropriation	802,404,542
State Agency General Revenue Requested Appropriation	1,219,108,558
Total General Revenue Appropriation Reconciliation	\$ 2,021,513,100

Note: The proportionate share calculation for the universities is required to identify the amount of OPEB payments made by the State on behalf of the Universities. The Universities use the calculated amounts to record revenue and expense on their financial statements. The Calculation should be based on the \$45 million specific State appropriation plus the University piece of the GRF estimated contribution which equates to \$847.405 million less \$45 million.

* Note: Total proportionate share Liability Calculated for compliance with GASB Statement No. 75, paragraph 191b.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	31.1570%		\$ 11,049,549,442	\$ 10,740,802,310
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	47.3375%	100.0000%	22,741,408,494	16,318,731,875
0001	General Revenue Requested Appropriation - relating to State Agencies	350		5.6649%	1,323,231,595	924,439,842
0001	General Revenue Requested Appropriation - relating to State Agencies	416		0.2290%	43,708,987	37,369,896
0001	General Revenue Requested Appropriation - relating to State Agencies	418		7.4408%	1,690,459,859	1,214,244,201
0001	General Revenue Requested Appropriation - relating to State Agencies	426		31.7547%	7,190,128,382	5,181,964,351
0001	General Revenue Requested Appropriation - relating to State Agencies	444		27.6121%	6,238,104,798	4,505,944,564
0001	General Revenue Requested Appropriation - relating to State Agencies	478		2.1006%	452,713,219	342,791,282
0001	General Revenue Requested Appropriation - relating to State Agencies	492		1.3750%	294,501,240	224,382,563
0001	General Revenue Requested Appropriation - relating to State Agencies	494		0.0000%	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511		0.0000%	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586		0.6466%	141,656,234	105,516,920
0001	General Revenue Requested Appropriation - relating to State Agencies	691		0.3848%	54,647,605	62,794,480
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		22.7915%	5,312,256,575	3,719,283,776
0001	General Revenue	812	0.0000%		-	-
0007	Education Assistance Fund	812	1.7470%		701,386,027	602,246,096
0011	Road	494	6.6596%		2,685,173,813	2,295,774,530
0011	Road	360	0.0010%		418,388	344,732
0011	Road	510	0.0028%		-	965,248
0012	Motor Fuel Tax	492	0.1690%		62,005,135	58,259,640
0012	Motor Fuel Tax	494	0.1631%		28,659,594	56,225,723
0013	Prevent & Treat Alcohol & Sub	444	0.0164%		6,945,245	5,653,598
0014	Food & Drug Safety	482	0.0000%		-	-
0016	Teacher Certificate Fee Revolving	586	0.0170%		3,639,978	5,860,437
0018	Transportation Regulatory	524	0.0519%		20,417,346	17,891,570
0021	Financial Institutions	440	0.0265%		6,945,245	9,135,387
0022	General Professions Dedicated	440	0.0230%		7,154,439	7,928,827
0026	Live & Learn	350	0.0029%		962,293	999,722
0036	IL Veterans' Rehabilitation	444	0.0177%		-	6,101,749
0039	State Boating Act	422	0.0424%		18,283,566	14,616,620
0040	State Parks	422	0.0298%		6,610,534	10,273,002
0041	Wildlife & Fish	422	0.2249%		77,987,566	77,530,136
0042	Salmon	422	0.0016%		627,582	551,571
0044	Lobbyist Registration Admin	350	0.0053%		1,757,231	1,827,077
0045	Agricultural Premium	406	0.0000%		-	-
0047	Fire Prevention	592	0.0944%		32,592,443	32,542,663
0048	Rural/Downstate Health Access	482	0.0003%		125,516	103,419
0050	Mental Health	444	0.0257%		9,037,186	8,859,602
0051	Amusement Ride & Patron Safety	452	0.0016%		418,388	551,571

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 78,454,846	\$ 242,953,865	\$ 1,727,466,462	\$ 2,048,875,173
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	119,198,142	369,125,034	754,224,637	1,242,547,813
0001	General Revenue Requested Appropriation - relating to State Agencies	350	6,752,456	20,910,564	93,874,352	121,537,372
0001	General Revenue Requested Appropriation - relating to State Agencies	416	272,964	845,296	4,769,478	5,887,738
0001	General Revenue Requested Appropriation - relating to State Agencies	418	8,869,295	27,465,856	56,888,884	93,224,035
0001	General Revenue Requested Appropriation - relating to State Agencies	426	37,851,012	117,214,547	207,505,809	362,571,368
0001	General Revenue Requested Appropriation - relating to State Agencies	444	32,913,110	101,923,174	157,283,256	292,119,540
0001	General Revenue Requested Appropriation - relating to State Agencies	478	2,503,876	7,753,840	14,220,173	24,477,889
0001	General Revenue Requested Appropriation - relating to State Agencies	492	1,638,974	5,075,469	30,744,161	37,458,604
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	2,795,950	2,795,950
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	1,348,750	1,348,750
0001	General Revenue Requested Appropriation - relating to State Agencies	586	770,735	2,386,762	13,566,056	16,723,553
0001	General Revenue Requested Appropriation - relating to State Agencies	691	458,674	1,420,393	28,005,629	29,884,696
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	27,167,046	84,129,133	143,222,139	254,518,318
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	4,399,032	13,622,634	119,406,709	137,428,375
0011	Road	494	16,769,199	51,929,761	561,473,365	630,172,325
0011	Road	360	2,518	7,798	82,624	92,940
0011	Road	510	7,051	21,834	1,019,522	1,048,407
0012	Motor Fuel Tax	492	425,550	1,317,816	7,567,641	9,311,007
0012	Motor Fuel Tax	494	410,694	1,271,810	53,080,300	54,762,804
0013	Prevent & Treat Alcohol & Sub	444	41,296	127,883	726,894	896,073
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	42,807	132,561	3,593,034	3,768,402
0018	Transportation Regulatory	524	130,687	404,702	1,126,795	1,662,184
0021	Financial Institutions	440	66,728	206,640	3,604,072	3,877,440
0022	General Professions Dedicated	440	57,915	179,348	2,478,486	2,715,749
0026	Live & Learn	350	7,302	22,613	218,376	248,291
0036	IL Veterans' Rehabilitation	444	44,569	138,020	6,444,840	6,627,429
0039	State Boating Act	422	106,765	330,624	2,175,570	2,612,959
0040	State Parks	422	75,038	232,372	6,700,723	7,008,133
0041	Wildlife & Fish	422	566,309	1,753,709	16,412,961	18,732,979
0042	Salmon	422	4,029	12,476	256,552	273,057
0044	Lobbyist Registration Admin	350	13,346	41,328	400,357	455,031
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	237,704	736,106	6,004,771	6,978,581
0048	Rural/Downstate Health Access	482	755	2,339	27,538	30,632
0050	Mental Health	444	64,714	200,402	1,492,005	1,757,121
0051	Amusement Ride & Patron Safety	452	4,029	12,476	347,358	363,863

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 74,727,544	\$ 2,956,029,542	\$ 694,236,099	\$ 3,724,993,185
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	113,535,171	4,491,159,230	2,727,861,774	7,332,556,175
0001	General Revenue Requested Appropriation - relating to State Agencies	350	6,431,654	254,419,679	220,702,552	481,553,885
0001	General Revenue Requested Appropriation - relating to State Agencies	416	259,996	10,284,755	18,175,357	28,720,108
0001	General Revenue Requested Appropriation - relating to State Agencies	418	8,447,925	334,178,176	188,818,162	531,444,263
0001	General Revenue Requested Appropriation - relating to State Agencies	426	36,052,753	1,426,154,140	784,784,424	2,246,991,317
0001	General Revenue Requested Appropriation - relating to State Agencies	444	31,349,445	1,240,103,378	670,196,297	1,941,649,120
0001	General Revenue Requested Appropriation - relating to State Agencies	478	2,384,920	94,341,291	47,464,024	144,190,235
0001	General Revenue Requested Appropriation - relating to State Agencies	492	1,561,109	61,753,439	81,512,186	144,826,734
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	4,177,845	4,177,845
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	2,015,370	2,015,370
0001	General Revenue Requested Appropriation - relating to State Agencies	586	734,118	29,039,836	11,844,359	41,618,313
0001	General Revenue Requested Appropriation - relating to State Agencies	691	436,883	17,281,981	2,918,441	20,637,305
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	25,876,368	1,023,602,555	695,252,757	1,744,731,680
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	4,190,038	165,747,139	-	169,937,177
0011	Road	494	15,972,513	631,831,508	127,579,124	775,383,145
0011	Road	360	2,398	94,875	38	97,311
0011	Road	510	6,716	265,651	-	272,367
0012	Motor Fuel Tax	492	405,333	16,033,925	10,072,730	26,511,988
0012	Motor Fuel Tax	494	391,182	15,474,160	15,352,126	31,217,468
0013	Prevent & Treat Alcohol & Sub	444	39,334	1,555,955	73,491	1,668,780
0014	Food & Drug Safety	482	-	-	1,123,083	1,123,083
0016	Teacher Certificate Fee Revolving	586	40,773	1,612,880	522,489	2,176,142
0018	Transportation Regulatory	524	124,478	4,924,028	1,923,006	6,971,512
0021	Financial Institutions	440	63,558	2,514,195	3,961,927	6,539,680
0022	General Professions Dedicated	440	55,164	2,182,132	459,560	2,696,856
0026	Live & Learn	350	6,955	275,138	201,706	483,799
0036	IL Veterans' Rehabilitation	444	42,452	1,679,293	-	1,721,745
0039	State Boating Act	422	101,693	4,022,712	6,967,534	11,091,939
0040	State Parks	422	71,473	2,827,284	7,621,763	10,520,520
0041	Wildlife & Fish	422	539,404	21,337,454	680,513	22,557,371
0042	Salmon	422	3,837	151,800	128,847	284,484
0044	Lobbyist Registration Admin	350	12,712	502,839	210,852	726,403
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	226,411	8,956,228	250,499	9,433,138
0048	Rural/Downstate Health Access	482	720	28,463	12	29,195
0050	Mental Health	444	61,639	2,438,295	695,506	3,195,440
0051	Amusement Ride & Patron Safety	452	3,837	151,800	27,477	183,114

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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (313,798,049)	\$ 163,631,315	\$ (150,166,734)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(476,760,119)	(375,026,566)	(851,786,685)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(27,007,984)	(33,028,500)	(60,036,484)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(1,091,781)	(3,908,855)	(5,000,636)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(35,474,767)	(22,934,649)	(58,409,416)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(151,393,746)	(103,147,774)	(254,541,520)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(131,643,481)	(92,524,670)	(224,168,151)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(10,014,823)	(5,956,580)	(15,971,403)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(6,555,452)	(10,153,872)	(16,709,324)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	(31,666)	(31,666)
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	(15,275)	(15,275)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(3,082,731)	1,931,081	(1,151,650)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(1,834,573)	7,856,269	6,021,696
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(108,660,785)	(113,112,075)	(221,772,860)
0001	General Revenue	812	-	-	-
0007	Education Assistance Fund	812	(17,594,928)	37,430,528	19,835,600
0011	Road	494	(67,072,230)	112,850,317	45,778,087
0011	Road	360	(10,072)	26,396	16,324
0011	Road	510	(28,200)	243,442	215,242
0012	Motor Fuel Tax	492	(1,702,085)	(2,017,582)	(3,719,667)
0012	Motor Fuel Tax	494	(1,642,663)	12,006,266	10,363,603
0013	Prevent & Treat Alcohol & Sub	444	(165,173)	252,594	87,421
0014	Food & Drug Safety	482	-	(523,487)	(523,487)
0016	Teacher Certificate Fee Revolving	586	(171,216)	820,862	649,646
0018	Transportation Regulatory	524	(522,711)	(393,602)	(916,313)
0021	Financial Institutions	440	(266,895)	(461,815)	(728,710)
0022	General Professions Dedicated	440	(231,645)	404,322	172,677
0026	Live & Learn	350	(29,207)	(17,684)	(46,891)
0036	IL Veterans' Rehabilitation	444	(178,266)	1,538,902	1,360,636
0039	State Boating Act	422	(427,032)	(1,173,835)	(1,600,867)
0040	State Parks	422	(300,131)	(470,713)	(770,844)
0041	Wildlife & Fish	422	(2,265,083)	4,247,722	1,982,639
0042	Salmon	422	(16,114)	18,982	2,868
0044	Lobbyist Registration Admin	350	(53,379)	17,461	(35,918)
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	592	(950,751)	1,340,809	390,058
0048	Rural/Downstate Health Access	482	(3,021)	8,797	5,776
0050	Mental Health	444	(258,838)	120,698	(138,140)
0051	Amusement Ride & Patron Safety	452	(16,114)	103,473	87,359

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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0052	Federal Title III SS & Employ	427	0.8394%		\$ 310,736,937	\$ 289,367,701
0052	Federal Title III SS & Employ	360	0.0006%		418,388	206,839
0054	State Pensions	370	0.0563%		20,501,023	19,408,389
0057	IL State Pharmacy Disciplinary	440	0.0082%		2,970,556	2,826,799
0059	Public Utility	524	0.1228%		44,558,346	42,333,040
0063	Public Health Services	482	0.2848%		95,183,322	98,179,558
0065	US Environmental Protection	532	0.1217%		42,717,438	41,953,835
0067	Radiation Protection	588	0.0306%		10,501,545	10,548,787
0068	Hospital Licensure Fund	482	0.0040%		878,615	1,378,926
0072	Underground Storage Tank	532	0.0427%		14,350,716	14,720,039
0072	Underground Storage Tank	592	0.0169%		6,401,340	5,825,964
0072	Underground Storage Tank	492	0.0091%		3,221,589	3,137,058
0074	EPA Special State Projects Trust Fund	532	0.0010%		502,066	344,732
0075	Compassionate Use of Medical Cannabis	406	0.0080%		3,974,688	2,757,853
0075	Compassionate Use of Medical Cannabis	482	0.0105%		4,309,399	3,619,682
0075	Compassionate Use of Medical Cannabis	440	0.0051%		1,715,392	1,758,131
0075	Compassionate Use of Medical Cannabis	493	0.0015%		376,549	517,097
0077	Mines & Minerals UIC	422	0.0007%		292,872	241,312
0078	Solid Waste Management	532	0.0465%		14,936,460	16,030,019
0081	Vocational Rehabilitation	444	0.3758%		137,063,984	129,550,133
0082	Distance Learning	601	0.0002%		83,678	68,946
0085	IL Gaming Law Enforcement	340	0.0016%		1,213,326	551,571
0085	IL Gaming Law Enforcement	492	0.0000%		-	-
0089	Subtitle D Management	532	0.0090%		2,677,685	3,102,584
0090	Special Federal Grant Project	295	0.0000%		-	-
0091	Clean Air Act (CAA) Permit	532	0.0585%		19,204,020	20,166,798
0093	IL State Medical Disciplinary	440	0.0193%		6,568,695	6,653,320
0103	State Treasurer's Admin	370	0.0629%		21,672,510	21,683,617
0117	St Appellate Defender Federal	290	0.0000%		-	-
0118	Facility Licensing	482	0.0129%		3,137,912	4,447,038
0129	State Gaming	565	0.2360%		76,272,174	81,356,656
0129	State Gaming	444	0.0010%		292,872	344,732
0131	Council on Dev Disabilities	558	0.0046%		1,631,714	1,585,765
0137	Plugging & Restoration	422	0.0038%		1,297,004	1,309,980
0141	Capital Development	511	0.1129%		38,031,490	38,920,197
0141	Capital Development	422	0.0072%		1,882,747	2,482,067
0141	Capital Development	507	0.0084%		2,468,491	2,895,745
0144	SBE Special Purpose Trust	586	0.0243%		8,284,087	8,376,978
0145	Explosives Regulatory	422	0.0012%		418,388	413,678

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0052	Federal Title III SS & Employ	427	\$ 2,113,650	\$ 6,545,414	\$ 35,180,094	\$ 43,839,158
0052	Federal Title III SS & Employ	360	1,511	4,679	55,075	61,265
0054	State Pensions	370	141,766	439,012	7,888,618	8,469,396
0057	IL State Pharmacy Disciplinary	440	20,648	63,941	400,242	484,831
0059	Public Utility	524	309,216	957,561	5,930,799	7,197,576
0063	Public Health Services	482	717,140	2,220,793	22,338,995	25,276,928
0065	US Environmental Protection	532	306,447	948,984	7,132,554	8,387,985
0067	Radiation Protection	588	77,052	238,611	2,690,567	3,006,230
0068	Hospital Licensure Fund	482	10,072	31,191	691,734	732,997
0072	Underground Storage Tank	532	107,521	332,963	3,279,732	3,720,216
0072	Underground Storage Tank	592	42,555	131,782	967,828	1,142,165
0072	Underground Storage Tank	492	22,914	70,959	509,451	603,324
0074	EPA Special State Projects Trust Fund	532	2,518	7,798	82,601	92,917
0075	Compassionate Use of Medical Cannabis	406	20,144	62,382	550,731	633,257
0075	Compassionate Use of Medical Cannabis	482	26,440	81,876	570,024	678,340
0075	Compassionate Use of Medical Cannabis	440	12,842	39,768	363,948	416,558
0075	Compassionate Use of Medical Cannabis	493	3,777	11,697	218,433	233,907
0077	Mines & Minerals UIC	422	1,763	5,458	18,475	25,696
0078	Solid Waste Management	532	117,089	362,594	3,932,826	4,412,509
0081	Vocational Rehabilitation	444	946,283	2,930,387	17,537,187	21,413,857
0082	Distance Learning	601	504	1,560	36,835	38,899
0085	IL Gaming Law Enforcement	340	4,029	12,476	-	16,505
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	22,662	70,180	946,441	1,039,283
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	147,306	456,167	4,586,008	5,189,481
0093	IL State Medical Disciplinary	440	48,598	150,496	1,861,163	2,060,257
0103	State Treasurer's Admin	370	158,385	490,477	15,901,997	16,550,859
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	32,483	100,591	2,949,175	3,082,249
0129	State Gaming	565	594,260	1,840,264	19,545,662	21,980,186
0129	State Gaming	444	2,518	7,798	155,191	165,507
0131	Council on Dev Disabilities	558	11,583	35,870	273,330	320,783
0137	Plugging & Restoration	422	9,569	29,631	805,233	844,433
0141	Capital Development	511	284,288	880,364	8,010,503	9,175,155
0141	Capital Development	422	18,130	56,144	1,112,040	1,186,314
0141	Capital Development	507	21,152	65,501	1,488,158	1,574,811
0144	SBE Special Purpose Trust	586	61,189	189,485	5,215,809	5,466,483
0145	Explosives Regulatory	422	3,022	9,357	311,593	323,972

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0052	Federal Title III SS & Employ	427	\$ 2,013,233	\$ 79,638,322	\$ 30,855,958	\$ 112,507,513
0052	Federal Title III SS & Employ	360	1,439	56,925	219,292	277,656
0054	State Pensions	370	135,031	5,341,479	9,409,088	14,885,598
0057	IL State Pharmacy Disciplinary	440	19,667	777,977	467,534	1,265,178
0059	Public Utility	524	294,526	11,650,686	4,357,658	16,302,870
0063	Public Health Services	482	683,070	27,020,484	6,842,831	34,546,385
0065	US Environmental Protection	532	291,888	11,546,323	1,847,516	13,685,727
0067	Radiation Protection	588	73,392	2,903,184	146,265	3,122,841
0068	Hospital Licensure Fund	482	9,594	379,501	385,212	774,307
0072	Underground Storage Tank	532	102,413	4,051,175	328,845	4,482,433
0072	Underground Storage Tank	592	40,533	1,603,392	496,471	2,140,396
0072	Underground Storage Tank	492	21,826	863,365	274,891	1,160,082
0074	EPA Special State Projects Trust Fund	532	2,398	94,875	238,531	335,804
0075	Compassionate Use of Medical Cannabis	406	19,187	759,002	748,736	1,526,925
0075	Compassionate Use of Medical Cannabis	482	25,183	996,191	274,767	1,296,141
0075	Compassionate Use of Medical Cannabis	440	12,232	483,864	192,866	688,962
0075	Compassionate Use of Medical Cannabis	493	3,598	142,313	110,184	256,095
0077	Mines & Minerals UIC	422	1,679	66,413	192,627	260,719
0078	Solid Waste Management	532	111,526	4,411,701	1,209,354	5,732,581
0081	Vocational Rehabilitation	444	901,326	35,654,135	11,878,498	48,433,959
0082	Distance Learning	601	480	18,975	27,516	46,971
0085	IL Gaming Law Enforcement	340	3,837	151,800	1,262,412	1,418,049
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	21,586	853,878	476,694	1,352,158
0090	Special Federal Grant Project	295	-	-	239,345	239,345
0091	Clean Air Act (CAA) Permit	532	140,308	5,550,205	1,491,731	7,182,244
0093	IL State Medical Disciplinary	440	46,289	1,831,093	349,191	2,226,573
0103	State Treasurer's Admin	370	150,861	5,967,656	-	6,118,517
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	30,940	1,223,891	-	1,254,831
0129	State Gaming	565	566,027	22,390,569	5,352,227	28,308,823
0129	State Gaming	444	2,398	94,875	-	97,273
0131	Council on Dev Disabilities	558	11,033	436,426	109,916	557,375
0137	Plugging & Restoration	422	9,114	360,526	515,464	885,104
0141	Capital Development	511	270,782	10,711,421	658,684	11,640,887
0141	Capital Development	422	17,269	683,102	164,927	865,298
0141	Capital Development	507	20,147	796,952	275,996	1,093,095
0144	SBE Special Purpose Trust	586	58,282	2,305,470	1,049,129	3,412,881
0145	Explosives Regulatory	422	2,878	113,850	-	116,728

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0052	Federal Title III SS & Employ	427	\$ (8,454,026)	\$ (2,311,517)	\$ (10,765,543)
0052	Federal Title III SS & Employ	360	(6,043)	(51,499)	(57,542)
0054	State Pensions	370	(567,026)	66,806	(500,220)
0057	IL State Pharmacy Disciplinary	440	(82,586)	(69,954)	(152,540)
0059	Public Utility	524	(1,236,781)	(26,676)	(1,263,457)
0063	Public Health Services	482	(2,868,366)	3,485,138	616,772
0065	US Environmental Protection	532	(1,225,703)	970,448	(255,255)
0067	Radiation Protection	588	(308,188)	629,903	321,715
0068	Hospital Licensure Fund	482	(40,286)	34,014	(6,272)
0072	Underground Storage Tank	532	(430,053)	728,655	298,602
0072	Underground Storage Tank	592	(170,209)	30,838	(139,371)
0072	Underground Storage Tank	492	(91,651)	17,676	(73,975)
0074	EPA Special State Projects Trust Fund	532	(10,072)	(68,225)	(78,297)
0075	Compassionate Use of Medical Cannabis	406	(80,572)	(48,778)	(129,350)
0075	Compassionate Use of Medical Cannabis	482	(105,751)	161,443	55,692
0075	Compassionate Use of Medical Cannabis	440	(51,365)	1,016	(50,349)
0075	Compassionate Use of Medical Cannabis	493	(15,107)	8,862	(6,245)
0077	Mines & Minerals UIC	422	(7,050)	(52,934)	(59,984)
0078	Solid Waste Management	532	(468,325)	553,082	84,757
0081	Vocational Rehabilitation	444	(3,784,874)	(415,252)	(4,200,126)
0082	Distance Learning	601	(2,014)	8,378	6,364
0085	IL Gaming Law Enforcement	340	(16,114)	(383,996)	(400,110)
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	(90,644)	60,235	(30,409)
0090	Special Federal Grant Project	295	-	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	(589,183)	589,059	(124)
0093	IL State Medical Disciplinary	440	(194,380)	326,132	131,752
0103	State Treasurer's Admin	370	(633,498)	5,464,866	4,831,368
0117	St Appellate Defender Federal	290	-	-	-
0118	Facility Licensing	482	(129,922)	834,908	704,986
0129	State Gaming	565	(2,376,876)	2,853,042	476,166
0129	State Gaming	444	(10,072)	43,471	33,399
0131	Council on Dev Disabilities	558	(46,329)	34,376	(11,953)
0137	Plugging & Restoration	422	(38,272)	(3,547)	(41,819)
0141	Capital Development	511	(1,137,074)	1,606,021	468,947
0141	Capital Development	422	(72,515)	242,188	169,673
0141	Capital Development	507	(84,601)	273,372	188,771
0144	SBE Special Purpose Trust	586	(244,738)	1,045,308	800,570
0145	Explosives Regulatory	422	(12,086)	104,482	92,396

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FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0146	Aggregate Operations Regulatory	422	0.0010%		\$ 418,388	\$ 344,732
0147	Coal Mining Regulatory	422	0.0004%		83,678	137,893
0148	Mental Health Reporting	444	0.0019%		627,582	654,990
0148	Mental Health Reporting	493	0.0019%		418,388	654,990
0151	Reg CPA Admin & Disciplinary	440	0.0040%		1,380,681	1,378,926
0152	State Crime Laboratory	493	0.0057%		2,510,329	1,964,970
0156	Motor Vehicle Theft Prevention	546/350	0.0157%		3,263,428	5,412,286
0159	SBE Teacher Certification Institution	586	0.0053%		4,100,205	1,827,077
0161	SBE GED Testing Fund	684	0.0003%		125,516	103,419
0163	Weights & Measures	406	0.0311%		9,455,574	10,721,153
0163	Weights & Measures	360	0.0000%		167,355	-
0166	State Police Merit BD Public Safety	591	0.0003%		5,648,241	103,419
0167	Division of Corp Regis LLP	350	0.0009%		83,678	310,258
0169	IL Independent Tax Tribunal	564	0.0007%		-	241,312
0175	IL School Asbestos Abatement	482	0.0045%		2,217,458	1,551,292
0177	CHIP Board Payroll Trust	527	0.0015%		543,905	517,097
0182	Driver Services Administration	350	0.0117%		3,514,461	4,033,360
0184	ICJIA Violence Prevention	546	0.0015%		376,549	517,097
0185	Secretary of State Spec Lic Pl	350	0.0087%		4,058,366	2,999,165
0193	Loc Govt Health Insurance Res	416	0.0042%		1,255,165	1,447,873
0195	IPTIP Administrative Trust	370	0.0127%		3,974,688	4,378,091
0199	Illinois Fisheries Management	422	0.0031%		1,087,809	1,068,668
0203	Tchr Health Insurance Security	416	0.0075%		2,594,007	2,585,487
0207	Pollution Control Board St Tr	532	0.0003%		-	103,419
0209	State Police Firearm Services	493	0.0632%		14,852,782	21,787,037
0211	DHS Technology Initiative	444	0.0078%		2,677,685	2,688,906
0214	Brownfields Redevelopment	532	0.0000%		83,678	-
0215	Capital Develop Brd Revolving	510	0.0041%		-	1,413,400
0215	Capital Develop Brd Revolving	511	0.0000%		-	-
0218	Professions Indirect Cost	440	0.0832%		38,408,039	28,681,669
0218	Professions Indirect Cost	360	0.0017%		627,582	586,044
0220	DCFS Children's Services	360/418	0.0008%		334,711	275,785
0238	IL Health Facilities Planning	482	0.0040%		1,380,681	1,378,926
0240	Emergency Public Health	482	0.0050%		2,133,780	1,723,658
0242	ISAC Accounts Receivable	691	0.0012%		167,355	413,678
0243	Credit Union	440	0.0135%		4,560,432	4,653,877
0244	Savings & Resid Finance Reg	440	0.0153%		5,690,080	5,274,393
0255	DOL Federal Indirect Cost Fund	452	0.0009%		-	310,258
0258	Nursing Dedicated & Professional	440/482	0.0110%		3,932,849	3,792,048

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0146	Aggregate Operations Regulatory	422	\$ 2,518	\$ 7,798	\$ 202,573	\$ 212,889
0147	Coal Mining Regulatory	422	1,007	3,119	100,342	104,468
0148	Mental Health Reporting	444	4,784	14,816	301,899	321,499
0148	Mental Health Reporting	493	4,784	14,816	327,665	347,265
0151	Reg CPA Admin & Disciplinary	440	10,072	31,191	502,538	543,801
0152	State Crime Laboratory	493	14,353	44,447	46,435	105,235
0156	Motor Vehicle Theft Prevention	546/350	39,533	122,424	4,894,836	5,056,793
0159	SBE Teacher Certification Institution	586	13,346	41,328	2,284,357	2,339,031
0161	SBE GED Testing Fund	684	755	2,339	-	3,094
0163	Weights & Measures	406	78,311	242,509	3,242,870	3,563,690
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	755	2,339	3,715,422	3,718,516
0167	Division of Corp Regis LLP	350	2,266	7,018	254,873	264,157
0169	IL Independent Tax Tribunal	564	1,763	5,458	254,880	262,101
0175	IL School Asbestos Abatement	482	11,331	35,090	826,467	872,888
0177	CHIP Board Payroll Trust	527	3,777	11,697	72,771	88,245
0182	Driver Services Administration	350	29,461	91,233	3,513,061	3,633,755
0184	ICJIA Violence Prevention	546	3,777	11,697	218,433	233,907
0185	Secretary of State Spec Lic Pl	350	21,907	67,840	902,638	992,385
0193	Loc Govt Health Insurance Res	416	10,576	32,750	805,263	848,589
0195	IPTIP Administrative Trust	370	31,979	99,031	1,164,788	1,295,798
0199	Illinois Fisheries Management	422	7,806	24,173	310,976	342,955
0203	Tchr Health Insurance Security	416	18,885	58,483	473,101	550,469
0207	Pollution Control Board St Tr	532	755	2,339	109,235	112,329
0209	State Police Firearm Services	493	159,141	492,817	10,887,958	11,539,916
0211	DHS Technology Initiative	444	19,641	60,822	941,157	1,021,620
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	10,324	31,971	1,492,873	1,535,168
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	209,502	648,771	1,544,648	2,402,921
0218	Professions Indirect Cost	360	4,281	13,256	72,762	90,299
0220	DCFS Children's Services	360/418	2,014	6,238	192,868	201,120
0238	IL Health Facilities Planning	482	10,072	31,191	254,747	296,010
0240	Emergency Public Health	482	12,590	38,989	799,351	850,930
0242	ISAC Accounts Receivable	691	3,022	9,357	401,362	413,741
0243	Credit Union	440	33,994	105,269	946,262	1,085,525
0244	Savings & Resid Finance Reg	440	38,526	119,305	618,449	776,280
0255	DOL Federal Indirect Cost Fund	452	2,266	7,018	327,704	336,988
0258	Nursing Dedicated & Professional	440/482	27,699	85,775	582,206	695,680

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0146	Aggregate Operations Regulatory	422	\$ 2,398	\$ 94,875	\$ 27,515	\$ 124,788
0147	Coal Mining Regulatory	422	959	37,950	18,406	57,315
0148	Mental Health Reporting	444	4,557	180,263	-	184,820
0148	Mental Health Reporting	493	4,557	180,263	624,237	809,057
0151	Reg CPA Admin & Disciplinary	440	9,594	379,501	147,181	536,276
0152	State Crime Laboratory	493	13,671	540,789	109,475	663,935
0156	Motor Vehicle Theft Prevention	546/350	37,655	1,489,542	-	1,527,197
0159	SBE Teacher Certification Institution	586	12,712	502,839	2,559,404	3,074,955
0161	SBE GED Testing Fund	684	720	28,463	91,836	121,019
0163	Weights & Measures	406	74,591	2,950,622	2,943,489	5,968,702
0163	Weights & Measures	360	-	-	375,665	375,665
0166	State Police Merit BD Public Safety	591	720	28,463	8,047,232	8,076,415
0167	Division of Corp Regis LLP	350	2,159	85,388	229,604	317,151
0169	IL Independent Tax Tribunal	564	1,679	66,413	55,234	123,326
0175	IL School Asbestos Abatement	482	10,793	426,939	291,506	729,238
0177	CHIP Board Payroll Trust	527	3,598	142,313	101,048	246,959
0182	Driver Services Administration	350	28,062	1,110,041	-	1,138,103
0184	ICJIA Violence Prevention	546	3,598	142,313	110,184	256,095
0185	Secretary of State Spec Lic Pl	350	20,866	825,415	666,814	1,513,095
0193	Loc Govt Health Insurance Res	416	10,073	398,476	522,716	931,265
0195	IPTIP Administrative Trust	370	30,460	1,204,916	705,846	1,941,222
0199	Illinois Fisheries Management	422	7,435	294,113	165,002	466,550
0203	Tchr Health Insurance Security	416	17,988	711,565	137,245	866,798
0207	Pollution Control Board St Tr	532	720	28,463	-	29,183
0209	State Police Firearm Services	493	151,580	5,996,119	-	6,147,699
0211	DHS Technology Initiative	444	18,708	740,027	-	758,735
0214	Brownfields Redevelopment	532	-	-	1,293,321	1,293,321
0215	Capital Develop Brd Revolving	510	9,834	388,989	-	398,823
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	199,548	7,893,624	3,573,042	11,666,214
0218	Professions Indirect Cost	360	4,077	161,288	210,875	376,240
0220	DCFS Children's Services	360/418	1,919	75,900	32	77,851
0238	IL Health Facilities Planning	482	9,594	379,501	265,750	654,845
0240	Emergency Public Health	482	11,992	474,376	36,617	522,985
0242	ISAC Accounts Receivable	691	2,878	113,850	147,289	264,017
0243	Credit Union	440	32,379	1,280,816	1,081,392	2,394,587
0244	Savings & Resid Finance Reg	440	36,696	1,451,592	485,598	1,973,886
0255	DOL Federal Indirect Cost Fund	452	2,159	85,388	-	87,547
0258	Nursing Dedicated & Professional	440/482	26,383	1,043,628	412,934	1,482,945

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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0146	Aggregate Operations Regulatory	422	\$ (10,072)	\$ 85,633	\$ 75,561
0147	Coal Mining Regulatory	422	(4,029)	17,602	13,573
0148	Mental Health Reporting	444	(19,136)	95,513	76,377
0148	Mental Health Reporting	493	(19,136)	(148,188)	(167,324)
0151	Reg CPA Admin & Disciplinary	440	(40,286)	71,400	31,114
0152	State Crime Laboratory	493	(57,408)	(8,566)	(65,974)
0156	Motor Vehicle Theft Prevention	546/350	(158,123)	1,345,275	1,187,152
0159	SBE Teacher Certification Institution	586	(53,379)	(90,500)	(143,879)
0161	SBE GED Testing Fund	684	(3,021)	(34,737)	(37,758)
0163	Weights & Measures	406	(313,224)	(132,342)	(445,566)
0163	Weights & Measures	360	-	(137,957)	(137,957)
0166	State Police Merit BD Public Safety	591	(3,021)	(1,471,023)	(1,474,044)
0167	Division of Corp Regis LLP	350	(9,064)	(25,995)	(35,059)
0169	IL Independent Tax Tribunal	564	(7,050)	35,114	28,064
0175	IL School Asbestos Abatement	482	(45,322)	218,777	173,455
0177	CHIP Board Payroll Trust	527	(15,107)	(25,698)	(40,805)
0182	Driver Services Administration	350	(117,837)	1,025,506	907,669
0184	ICJIA Violence Prevention	546	(15,107)	8,862	(6,245)
0185	Secretary of State Spec Lic Pl	350	(87,622)	237,104	149,482
0193	Loc Govt Health Insurance Res	416	(42,300)	109,025	66,725
0195	IPTIP Administrative Trust	370	(127,908)	33,782	(94,126)
0199	Illinois Fisheries Management	422	(31,222)	50,865	19,643
0203	Tchr Health Insurance Security	416	(75,536)	61,060	(14,476)
0207	Pollution Control Board St Tr	532	(3,021)	26,083	23,062
0209	State Police Firearm Services	493	(636,519)	2,762,095	2,125,576
0211	DHS Technology Initiative	444	(78,558)	262,312	183,754
0214	Brownfields Redevelopment	532	-	(437,026)	(437,026)
0215	Capital Develop Brd Revolving	510	(41,293)	356,469	315,176
0215	Capital Develop Brd Revolving	511	-	-	-
0218	Professions Indirect Cost	440	(837,950)	(459,192)	(1,297,142)
0218	Professions Indirect Cost	360	(17,122)	(52,689)	(69,811)
0220	DCFS Children's Services	360/418	(8,057)	69,715	61,658
0238	IL Health Facilities Planning	482	(40,286)	(26,754)	(67,040)
0240	Emergency Public Health	482	(50,358)	287,172	236,814
0242	ISAC Accounts Receivable	691	(12,086)	36,072	23,986
0243	Credit Union	440	(135,965)	(124,878)	(260,843)
0244	Savings & Resid Finance Reg	440	(154,094)	(34,377)	(188,471)
0255	DOL Federal Indirect Cost Fund	452	(9,064)	78,249	69,185
0258	Nursing Dedicated & Professional	440/482	(110,787)	(33,340)	(144,127)

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FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0259	Optometric Licn & Disc Brd	440	0.0014%		\$ 543,905	\$ 482,624
0261	Underground Resource Conserv	422	0.0084%		3,012,395	2,895,745
0270	Water Revolving	532	0.0919%		30,835,212	31,680,834
0274	Self-Insurers Administration	563	0.0023%		502,066	792,883
0276	Drunk & Drugged Driving Prevention	444	0.0032%		627,582	1,103,141
0285	Long Term Care Monitor/Receive	482	0.1173%		37,864,135	40,437,016
0286	IL Affordable Housing Trust	492	0.0003%		125,516	103,419
0287	Home Care Services Agy Licensure	482	0.0084%		2,761,362	2,895,745
0288	Community Water Supply Lab	532	0.0048%		1,924,586	1,654,712
0290	Fertilizer Control	406	0.0103%		3,472,622	3,550,735
0292	Security Investors Education	350	0.0005%		209,194	172,366
0294	Used Tire Management	532/482	0.0299%		11,714,870	10,307,475
0298	Natural Areas Acquisition	422	0.0417%		14,267,039	14,375,308
0299	Open Space Lands Acquis&Devel	422	0.0071%		3,012,395	2,447,594
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		-	-
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		-	-
0324	State COVID Urgent Remediation Emergency	588	0.0054%		-	1,861,551
0326	African American HIV/Aids	482	0.0000%		-	-
0327	Tattoo & Body Preng Estab Regis	482	0.0012%		334,711	413,678
0329	County Provider Trust	478	0.0271%		9,288,219	9,342,226
0333	Federal Support Agreement Rev	466	0.0671%		24,517,550	23,131,490
0335	Criminal Justice Info Projects	546	0.0059%		334,711	2,033,916
0336	Environmental Lab Certificate	532	0.0013%		543,905	448,151
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0000%		-	-
0340	Public Health Lab Serv Rev	482	0.0006%		251,033	206,839
0342	Audit Expense	103	0.0000%		-	-
0344	Care Prov for Persons with DD	478	0.0000%		334,711	-
0345	Long Term Care Provider	478	0.0029%		1,171,487	999,722
0345	Long Term Care Provider	482	0.0033%		1,297,004	1,137,614
0350	ICCB Federal Trust	684	0.0009%		251,033	310,258
0357	Child Labor Enforcement	452	0.0027%		962,293	930,775
0359	IMSA Special Purposes Trust Fund	692	0.0010%		376,549	344,732
0360	Lead Poisoning Screening	482	0.0181%		8,325,926	6,239,642
0362	Securities Audit & Enforcement	350	0.0351%		14,434,394	12,100,079
0363	Dept of Business Serv Sp Ops	350	0.0718%		25,354,327	24,751,729
0368	Drug Treatment	444	0.0020%		-	689,463
0369	Feed Control	360	0.0012%		-	413,678
0369	Feed Control	406	0.0087%		3,347,106	2,999,165
0370	Tanning Facility Permit	482	0.0002%		502,066	68,946

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0259	Optometric Licn & Disc Brd	440	\$ 3,525	\$ 10,917	\$ 128,320	\$ 142,762
0261	Underground Resource Conserv	422	21,152	65,501	1,769,688	1,856,341
0270	Water Revolving	532	231,409	716,611	6,940,547	7,888,567
0274	Self-Insurers Administration	563	5,792	17,935	437,455	461,182
0276	Drunk & Drugged Driving Prevention	444	8,058	24,953	729,610	762,621
0285	Long Term Care Monitor/Receive	482	295,367	914,674	11,914,043	13,124,084
0286	IL Affordable Housing Trust	492	755	2,339	55,259	58,353
0287	Home Care Services Agy Licensure	482	21,152	65,501	655,451	742,104
0288	Community Water Supply Lab	532	12,087	37,429	72,638	122,154
0290	Fertilizer Control	406	25,936	80,317	783,263	889,516
0292	Security Investors Education	350	1,259	3,899	27	5,185
0294	Used Tire Management	532/482	75,290	233,152	690,695	999,137
0298	Natural Areas Acquisition	422	105,003	325,165	2,765,905	3,196,073
0299	Open Space Lands Acquis&Devel	422	17,878	55,364	258,162	331,404
0318	ICJIA Vio Prevent Sp Prj	546	-	-	147,326	147,326
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	13,597	42,108	1,966,222	2,021,927
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prcng Estab Regis	482	3,022	9,357	365,786	378,165
0329	County Provider Trust	478	68,239	211,318	2,224,439	2,503,996
0333	Federal Support Agreement Rev	466	168,961	523,228	3,092,623	3,784,812
0335	Criminal Justice Info Projects	546	14,856	46,007	1,893,846	1,954,709
0336	Environmental Lab Certificate	532	3,273	10,137	-	13,410
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	1,511	4,679	-	6,190
0342	Audit Expense	103	-	-	386,906	386,906
0344	Care Prov for Persons with DD	478	-	-	32	32
0345	Long Term Care Provider	478	7,302	22,613	146,929	176,844
0345	Long Term Care Provider	482	8,310	25,733	146,501	180,544
0350	ICCB Federal Trust	684	2,266	7,018	219,306	228,590
0357	Child Labor Enforcement	452	6,799	21,054	145,554	173,407
0359	IMSA Special Purposes Trust Fund	692	2,518	7,798	183,738	194,054
0360	Lead Poisoning Screening	482	45,577	141,139	2,634,286	2,821,002
0362	Securities Audit & Enforcement	350	88,384	273,700	217,082	579,166
0363	Dept of Business Serv Sp Ops	350	180,796	559,877	4,483,845	5,224,518
0368	Drug Treatment	444	5,036	15,595	728,231	748,862
0369	Feed Control	360	3,022	9,357	436,938	449,317
0369	Feed Control	406	21,907	67,840	254,558	344,305
0370	Tanning Facility Permit	482	504	1,560	230,138	232,202

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0259	Optometric Licn & Disc Brd	440	\$ 3,358	\$ 132,825	\$ -	\$ 136,183
0261	Underground Resource Conserv	422	20,147	796,952	-	817,099
0270	Water Revolving	532	220,415	8,719,040	1,703,158	10,642,613
0274	Self-Insurers Administration	563	5,516	218,213	605,341	829,070
0276	Drunk & Drugged Driving Prevention	444	7,675	303,601	852,988	1,164,264
0285	Long Term Care Monitor/Receive	482	281,335	11,128,872	7,178,503	18,588,710
0286	IL Affordable Housing Trust	492	720	28,463	12	29,195
0287	Home Care Services Agy Licensure	482	20,147	796,952	54,772	871,871
0288	Community Water Supply Lab	532	11,512	455,401	238,126	705,039
0290	Fertilizer Control	406	24,704	977,216	91,688	1,093,608
0292	Security Investors Education	350	1,199	47,438	27,518	76,155
0294	Used Tire Management	532/482	71,713	2,836,771	1,567,107	4,475,591
0298	Natural Areas Acquisition	422	100,014	3,956,300	548,808	4,605,122
0299	Open Space Lands Acquis&Devel	422	17,029	673,615	36,701	727,345
0318	ICJIA Vio Prevent Sp Prj	546	-	-	220,141	220,141
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	12,951	512,327	-	525,278
0326	African American HIV/Aids	482	-	-	18,411	18,411
0327	Tattoo & Body Prcng Estab Regis	482	2,878	113,850	110,467	227,195
0329	County Provider Trust	478	64,997	2,571,120	827,569	3,463,686
0333	Federal Support Agreement Rev	466	160,934	6,366,132	2,877,895	9,404,961
0335	Criminal Justice Info Projects	546	14,151	559,764	-	573,915
0336	Environmental Lab Certificate	532	3,118	123,338	45,867	172,323
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	18,411	18,411
0340	Public Health Lab Serv Rev	482	1,439	56,925	552,101	610,465
0342	Audit Expense	103	-	-	1,651,059	1,651,059
0344	Care Prov for Persons with DD	478	-	-	309,699	309,699
0345	Long Term Care Provider	478	6,955	275,138	220,029	502,122
0345	Long Term Care Provider	482	7,915	313,088	109,948	430,951
0350	ICCB Federal Trust	684	2,159	85,388	386,626	474,173
0357	Child Labor Enforcement	452	6,476	256,163	220,324	482,963
0359	IMSA Special Purposes Trust Fund	692	2,398	94,875	192,587	289,860
0360	Lead Poisoning Screening	482	43,411	1,717,243	656,207	2,416,861
0362	Securities Audit & Enforcement	350	84,185	3,330,123	1,981,324	5,395,632
0363	Dept of Business Serv Sp Ops	350	172,207	6,812,046	2,419,138	9,403,391
0368	Drug Treatment	444	4,797	189,751	643,771	838,319
0369	Feed Control	360	2,878	113,850	-	116,728
0369	Feed Control	406	20,866	825,415	595,921	1,442,202
0370	Tanning Facility Permit	482	480	18,975	364,164	383,619

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For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0259	Optometric Licn & Disc Brd	440	\$ (14,100)	\$ 43,469	\$ 29,369
0261	Underground Resource Conserv	422	(84,601)	632,792	548,191
0270	Water Revolving	532	(925,572)	1,185,052	259,480
0274	Self-Insurers Administration	563	(23,164)	(80,557)	(103,721)
0276	Drunk & Drugged Driving Prevention	444	(32,229)	(73,168)	(105,397)
0285	Long Term Care Monitor/Receive	482	(1,181,388)	1,042,075	(139,313)
0286	IL Affordable Housing Trust	492	(3,021)	25,752	22,731
0287	Home Care Services Agy Licensure	482	(84,601)	139,077	54,476
0288	Community Water Supply Lab	532	(48,343)	(61,404)	(109,747)
0290	Fertilizer Control	406	(103,737)	148,760	45,023
0292	Security Investors Education	350	(5,036)	(8,779)	(13,815)
0294	Used Tire Management	532/482	(301,138)	(384,164)	(685,302)
0298	Natural Areas Acquisition	422	(419,982)	428,639	8,657
0299	Open Space Lands Acquis&Devel	422	(71,508)	103,460	31,952
0318	ICJIA Vio Prevent Sp Prj	546	-	(1,669)	(1,669)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-
0324	State COVID Urgent Remediation Emergency	588	(54,386)	469,496	415,110
0326	African American HIV/Aids	482	-	(8,582)	(8,582)
0327	Tattoo & Body Prcng Estab Regis	482	(12,086)	53,629	41,543
0329	County Provider Trust	478	(272,938)	181,027	(91,911)
0333	Federal Support Agreement Rev	466	(675,798)	(304,802)	(980,600)
0335	Criminal Justice Info Projects	546	(59,422)	460,595	401,173
0336	Environmental Lab Certificate	532	(13,093)	(17,342)	(30,435)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	(8,582)	(8,582)
0340	Public Health Lab Serv Rev	482	(6,043)	(249,273)	(255,316)
0342	Audit Expense	103	-	(347,202)	(347,202)
0344	Care Prov for Persons with DD	478	-	(78,118)	(78,118)
0345	Long Term Care Provider	478	(29,207)	(10,070)	(39,277)
0345	Long Term Care Provider	482	(33,236)	16,630	(16,606)
0350	ICCB Federal Trust	684	(9,064)	(118,959)	(128,023)
0357	Child Labor Enforcement	452	(27,193)	(51,817)	(79,010)
0359	IMSA Special Purposes Trust Fund	692	(10,072)	15,838	5,766
0360	Lead Poisoning Screening	482	(182,294)	1,063,010	880,716
0362	Securities Audit & Enforcement	350	(353,510)	(710,534)	(1,064,044)
0363	Dept of Business Serv Sp Ops	350	(723,134)	390,488	(332,646)
0368	Drug Treatment	444	(20,143)	(101,981)	(122,124)
0369	Feed Control	360	(12,086)	104,332	92,246
0369	Feed Control	406	(87,622)	(148,454)	(236,076)
0370	Tanning Facility Permit	482	(2,014)	16,275	14,261

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0372	Plumbing Licensure & Program	482	0.0145%		\$ 5,480,886	\$ 4,998,608
0384	Tax Compliance & Admin	492	0.2992%		125,265,436	103,143,693
0386	Appraisal Administration	440	0.0023%		1,129,648	792,883
0387	Small Bus Environmental Assist	420	0.0007%		543,905	241,312
0394	Gaining Early Awareness & Read	444	0.0000%		-	-
0396	Senior Health Insurance Prog	402	0.0029%		1,464,359	999,722
0398	EMS Assistance	482	0.0000%		-	-
0408	DHS Special Purpose Trust	444	0.0383%		16,568,174	13,203,220
0410	SBE Federal Dept of Agriculture	586	0.0373%		13,597,617	12,858,488
0421	Public Aid Recoveries Trust	478	0.2100%		75,100,687	72,393,635
0425	IL Power Agency Operations	360/445	0.0073%		2,845,040	2,516,541
0428	Supreme Court Historic Preserv	210	0.0031%		1,087,809	1,068,668
0434	Court of Claims Admin & Grant	528	0.0000%		-	-
0435	Charitable Trust Stabilization Fund	370	0.0010%		502,066	344,732
0438	IL State Fair	406	0.0000%		-	-
0440	Agricultural Master	406	0.0065%		2,468,491	2,240,755
0445	Sex Offender Investigation	493	0.0000%		-	-
0447	GI Education	497	0.0047%		1,589,875	1,620,238
0449	Interpreters for the Deaf	526	0.0010%		251,033	344,732
0453	Monitoring Device Driving Permit	350	0.0107%		5,271,692	3,688,628
0455	IL State Toll Highway Revenue	557	0.1602%		52,214,851	55,226,002
0473	Teachers Retirement System	593	0.1851%		64,640,981	63,809,818
0476	Wholesale Meat	406	0.0376%		14,434,394	12,961,908
0480	Secretary of State ID Security	350	0.0219%		2,886,879	7,549,622
0483	Secretary of State Spec Serv	350	0.0347%		9,288,219	11,962,186
0484	Nuclear Civil Protection Planning Fund	588	0.0015%		-	517,097
0488	Criminal Justice Trust	546	0.0151%		4,351,238	5,205,447
0491	Federal Aid Disaster	588	0.0049%		2,091,941	1,689,185
0495	Old Age Survivors Insurance	444	0.2912%		106,647,160	100,385,840
0497	Federal Civil Prepared Admin	588	0.0002%		83,678	68,946
0502	Early Intervention Service Rev	444	0.0096%		2,928,718	3,309,423
0505	Athletics Supervision and Reg	440	0.0000%		-	-
0506	Small Business Credit Initiatv	420	0.0014%		167,355	482,624
0509	DHS Community Service	444	0.0016%		-	551,571
0514	State Asset Forfeiture	493	0.0025%		962,293	861,829
0522	Money Follows the Person Budget Transfer	478	0.0000%		-	-
0523	Dept of Corrections Reimburse	425	0.0037%		1,548,036	1,275,507
0523	Dept of Corrections Reimburse	426	0.0088%		2,803,201	3,033,638
0524	Health Facilities Plan Review	482	0.0077%		2,217,458	2,654,433

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Deferred Outflows

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0372	Plumbing Licensure & Program	482	\$ 36,512	\$ 113,067	\$ 1,531,030	\$ 1,680,609
0384	Tax Compliance & Admin	492	753,400	2,333,081	864,981	3,951,462
0386	Appraisal Administration	440	5,792	17,935	-	23,727
0387	Small Bus Environmental Assist	420	1,763	5,458	73,735	80,956
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	7,302	22,613	-	29,915
0398	EMS Assistance	482	-	-	18,416	18,416
0408	DHS Special Purpose Trust	444	96,441	298,653	1,515,050	1,910,144
0410	SBE Federal Dept of Agriculture	586	93,923	290,855	2,300,423	2,685,201
0421	Public Aid Recoveries Trust	478	528,790	1,637,523	11,098,301	13,264,614
0425	IL Power Agency Operations	360/445	18,382	56,923	604,995	680,300
0428	Supreme Court Historic Preserv	210	7,806	24,173	329,370	361,349
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	2,518	7,798	82,601	92,917
0438	IL State Fair	406	-	-	55,266	55,266
0440	Agricultural Master	406	16,367	50,685	218,553	285,605
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	11,835	36,649	327,551	376,035
0449	Interpreters for the Deaf	526	2,518	7,798	274,533	284,849
0453	Monitoring Device Driving Permit	350	26,943	83,436	1,197,592	1,307,971
0455	IL State Toll Highway Revenue	557	403,391	1,249,196	12,884,665	14,537,252
0473	Teachers Retirement System	593	466,091	1,443,360	11,135,718	13,045,169
0476	Wholesale Meat	406	94,679	293,195	1,127,370	1,515,244
0480	Secretary of State ID Security	350	55,145	170,770	5,995,699	6,221,614
0483	Secretary of State Spec Serv	350	87,376	270,581	6,374,715	6,732,672
0484	Nuclear Civil Protection Planning Fund	588	3,777	11,697	546,191	561,665
0488	Criminal Justice Trust	546	38,023	117,746	1,710,923	1,866,692
0491	Federal Aid Disaster	588	12,338	38,209	560,412	610,959
0495	Old Age Survivors Insurance	444	733,256	2,270,699	13,207,140	16,211,095
0497	Federal Civil Prepared Admin	588	504	1,560	27,531	29,595
0502	Early Intervention Service Rev	444	24,173	74,858	965,211	1,064,242
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	3,525	10,917	511,439	525,881
0509	DHS Community Service	444	4,029	12,476	582,584	599,089
0514	State Asset Forfeiture	493	6,295	19,494	312,189	337,978
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	9,317	28,852	184,433	222,602
0523	Dept of Corrections Reimburse	426	22,159	68,620	1,232,440	1,323,219
0524	Health Facilities Plan Review	482	19,389	60,043	1,223,775	1,303,207

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0372	Plumbing Licensure & Program	482	\$ 34,777	\$ 1,375,692	\$ -	\$ 1,410,469
0384	Tax Compliance & Admin	492	717,607	28,386,688	6,404,875	35,509,170
0386	Appraisal Administration	440	5,516	218,213	457,893	681,622
0387	Small Bus Environmental Assist	420	1,679	66,413	411,094	479,186
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	6,955	275,138	723,063	1,005,156
0398	EMS Assistance	482	-	-	27,518	27,518
0408	DHS Special Purpose Trust	444	91,859	3,633,724	1,854,235	5,579,818
0410	SBE Federal Dept of Agriculture	586	89,461	3,538,848	1,016,859	4,645,168
0421	Public Aid Recoveries Trust	478	503,668	19,923,812	5,093,485	25,520,965
0425	IL Power Agency Operations	360/445	17,508	692,590	-	710,098
0428	Supreme Court Historic Preserv	210	7,435	294,113	54,931	356,479
0434	Court of Claims Admin & Grant	528	-	-	110,467	110,467
0435	Charitable Trust Stabilization Fund	370	2,398	94,875	312,176	409,449
0438	IL State Fair	406	-	-	192,624	192,624
0440	Agricultural Master	406	15,590	616,689	329,977	962,256
0445	Sex Offender Investigation	493	-	-	174,389	174,389
0447	GI Education	497	11,273	445,914	128,142	585,329
0449	Interpreters for the Deaf	526	2,398	94,875	27,494	124,767
0453	Monitoring Device Driving Permit	350	25,663	1,015,166	692,324	1,733,153
0455	IL State Toll Highway Revenue	557	384,227	15,199,022	7,769,631	23,352,880
0473	Teachers Retirement System	593	443,947	17,561,417	2,180,862	20,186,226
0476	Wholesale Meat	406	90,181	3,567,311	2,769,896	6,427,388
0480	Secretary of State ID Security	350	52,525	2,077,769	54,760	2,185,054
0483	Secretary of State Spec Serv	350	83,225	3,292,173	2,750,882	6,126,280
0484	Nuclear Civil Protection Planning Fund	588	3,598	142,313	110,070	255,981
0488	Criminal Justice Trust	546	36,216	1,432,617	1,669,143	3,137,976
0491	Federal Aid Disaster	588	11,752	464,889	36,613	513,254
0495	Old Age Survivors Insurance	444	698,420	27,627,686	14,679,420	43,005,526
0497	Federal Civil Prepared Admin	588	480	18,975	7	19,462
0502	Early Intervention Service Rev	444	23,025	910,803	384,967	1,318,795
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	3,358	132,825	192,607	328,790
0509	DHS Community Service	444	3,837	151,800	-	155,637
0514	State Asset Forfeiture	493	5,996	237,188	54,944	298,128
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	8,874	351,039	935,600	1,295,513
0523	Dept of Corrections Reimburse	426	21,106	834,903	552,108	1,408,117
0524	Health Facilities Plan Review	482	18,468	730,540	357,519	1,106,527

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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0372	Plumbing Licensure & Program	482	\$ (146,037)	\$ 553,419	\$ 407,382
0384	Tax Compliance & Admin	492	(3,013,396)	(2,689,749)	(5,703,145)
0386	Appraisal Administration	440	(23,164)	(156,108)	(179,272)
0387	Small Bus Environmental Assist	420	(7,050)	(79,341)	(86,391)
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402	(29,207)	(226,845)	(256,052)
0398	EMS Assistance	482	-	(208)	(208)
0408	DHS Special Purpose Trust	444	(385,739)	(272,230)	(657,969)
0410	SBE Federal Dept of Agriculture	586	(375,667)	350,328	(25,339)
0421	Public Aid Recoveries Trust	478	(2,115,017)	645,979	(1,469,038)
0425	IL Power Agency Operations	360/445	(73,522)	208,359	134,837
0428	Supreme Court Historic Preserv	210	(31,222)	94,608	63,386
0434	Court of Claims Admin & Grant	528	-	(51,490)	(51,490)
0435	Charitable Trust Stabilization Fund	370	(10,072)	(102,552)	(112,624)
0438	IL State Fair	406	-	(35,787)	(35,787)
0440	Agricultural Master	406	(65,465)	(53,175)	(118,640)
0445	Sex Offender Investigation	493	-	(61,115)	(61,115)
0447	GI Education	497	(47,336)	34,599	(12,737)
0449	Interpreters for the Deaf	526	(10,072)	86,074	76,002
0453	Monitoring Device Driving Permit	350	(107,765)	384,762	276,997
0455	IL State Toll Highway Revenue	557	(1,613,456)	(247,161)	(1,860,617)
0473	Teachers Retirement System	593	(1,864,237)	1,879,559	15,322
0476	Wholesale Meat	406	(378,689)	(739,721)	(1,118,410)
0480	Secretary of State ID Security	350	(220,566)	1,535,612	1,315,046
0483	Secretary of State Spec Serv	350	(349,481)	1,057,895	708,414
0484	Nuclear Civil Protection Planning Fund	588	(15,107)	95,255	80,148
0488	Criminal Justice Trust	546	(152,080)	(159,772)	(311,852)
0491	Federal Aid Disaster	588	(49,350)	191,936	142,586
0495	Old Age Survivors Insurance	444	(2,932,824)	(1,891,039)	(4,823,863)
0497	Federal Civil Prepared Admin	588	(2,014)	8,795	6,781
0502	Early Intervention Service Rev	444	(96,686)	111,741	15,055
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	(14,100)	94,075	79,975
0509	DHS Community Service	444	(16,114)	139,110	122,996
0514	State Asset Forfeiture	493	(25,179)	111,427	86,248
0522	Money Follows the Person Budget Transfer	478	-	-	-
0523	Dept of Corrections Reimburse	425	(37,265)	(212,963)	(250,228)
0523	Dept of Corrections Reimburse	426	(88,629)	74,727	(13,902)
0524	Health Facilities Plan Review	482	(77,551)	257,572	180,021

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0531	Energy Efficiency Portfolio	420	0.0000%		\$ -	\$ -
0533	Attorney General Tobacco	340	0.0149%		5,188,014	5,136,501
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1107%		41,504,112	38,161,788
0535	Sex Offender Registration	493	0.0013%		418,388	448,151
0536	Leads Maintenance	493	0.0011%		836,776	379,205
0537	State Offender DNA Identification	493	0.0060%		1,506,198	2,068,390
0538	IL Historic Sites	422	0.0059%		836,776	2,033,916
0539	Death Penalty Abolition	546	0.0003%		83,678	103,419
0542	Ag Court Order & Vol Comply	340	0.0541%		18,785,631	18,649,979
0543	Comptrollers Admin Fund	360	0.0000%		-	-
0546	Public Pension Regulation	446	0.0054%		2,468,491	1,861,551
0548	Drycleaner Environmental Response Trust	532	0.0023%		-	792,883
0549	IL Charity Bureau	340	0.0105%		5,355,369	3,619,682
0550	Supplemental Low Income Energy	420	0.0073%		2,552,168	2,516,541
0560	SBE Federal Agency Services	586	0.0013%		460,227	448,151
0561	SBE Federal Dept of Education	586	0.0859%		29,663,725	29,612,444
0562	Pawnbroker Regulation	440	0.0005%		125,516	172,366
0566	DCFS Federal Projects	418	0.0004%		209,194	137,893
0568	School Infrastructure	511	0.0000%		-	-
0568	School Infrastructure	586	0.0005%		209,194	172,366
0568	School Infrastructure	507	0.0004%		125,516	137,893
0576	Pesticide Control	406/482	0.0282%		13,179,229	9,721,431
0577	Community College Health Insur	416	0.0014%		627,582	482,624
0579	Savings Institutions Regulatory Fund	440	0.0006%		376,549	206,839
0580	Fire Prevenetion Division	592	0.0013%		-	448,151
0581	Juvenile Acct Incentive Block	444	0.0000%		-	-
0582	DCFS Special Purpose Fund	418	0.0040%		836,776	1,378,926
0592	DHS Federal Projects	444	0.0038%		836,776	1,309,980
0600	Attorney General Whistleblower	340	0.0353%		13,806,812	12,169,025
0606	Health Information Exchange	534	0.0000%		-	-
0607	Special Projects Division	442	0.0103%		4,853,303	3,550,735
0608	Partners for Conservation	422/406	0.0125%		4,685,948	4,309,145
0612	Statewide 9-1-1 Fund	493	0.0072%		2,091,941	2,482,067
0618	Services for Older Americans	402	0.0095%		2,677,685	3,274,950
0622	Motor Vehicle License Plate	350	0.0159%		2,677,685	5,481,232
0627	Public Transportation	509	0.0037%		1,840,908	1,275,507
0632	Horse Racing	579	0.0136%		5,439,047	4,688,350
0635	Death Certificate Surcharge	482	0.0004%		1,715,392	137,893
0635	Death Certificate Surcharge	520	0.0006%		125,516	206,839

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0531	Energy Efficiency Portfolio	420	\$ -	\$ -	\$ -	\$ -
0533	Attorney General Tobacco	340	37,519	116,186	1,959,835	2,113,540
0534	IL Workers' Comp Comm Operatns	563/446/360	278,748	863,209	4,183,338	5,325,295
0535	Sex Offender Registration	493	3,273	10,137	127,655	141,065
0536	Leads Maintenance	493	2,770	8,578	-	11,348
0537	State Offender DNA Identification	493	15,108	46,786	1,103,867	1,165,761
0538	IL Historic Sites	422	14,856	46,007	1,420,048	1,480,911
0539	Death Penalty Abolition	546	755	2,339	63,930	67,024
0542	Ag Court Order & Vol Comply	340	136,226	421,857	4,436,691	4,994,774
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	13,597	42,108	-	55,705
0548	Drycleaner Environmental Response Trust	532	5,792	17,935	837,466	861,193
0549	IL Charity Bureau	340	26,440	81,876	175,892	284,208
0550	Supplemental Low Income Energy	420	18,382	56,923	436,694	511,999
0560	SBE Federal Agency Services	586	3,273	10,137	256,954	270,364
0561	SBE Federal Dept of Education	586	216,300	669,825	5,664,678	6,550,803
0562	Pawnbroker Regulation	440	1,259	3,899	72,810	77,968
0566	DCFS Federal Projects	418	1,007	3,119	110,092	114,218
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	1,259	3,899	73,694	78,852
0568	School Infrastructure	507	1,007	3,119	36,418	40,544
0576	Pesticide Control	406/482	71,009	219,896	386,502	677,407
0577	Community College Health Insur	416	3,525	10,917	110,544	124,986
0579	Savings Institutions Regulatory Fund	440	1,511	4,679	128,965	135,155
0580	Fire Prevenetion Division	592	3,273	10,137	823,248	836,658
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	10,072	31,191	857,158	898,421
0592	DHS Federal Projects	444	9,569	29,631	692,280	731,480
0600	Attorney General Whistleblower	340	88,887	275,260	2,928,795	3,292,942
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	25,936	80,317	18,951	125,204
0608	Partners for Conservation	422/406	31,476	97,472	1,246,971	1,375,919
0612	Statewide 9-1-1 Fund	493	18,130	56,144	856,354	930,628
0618	Services for Older Americans	402	23,921	74,078	1,128,499	1,226,498
0622	Motor Vehicle License Plate	350	40,037	123,984	4,250,867	4,414,888
0627	Public Transportation	509	9,317	28,852	165,927	204,096
0632	Horse Racing	579	34,245	106,049	217,947	358,241
0635	Death Certificate Surcharge	482	1,007	3,119	110,403	114,529
0635	Death Certificate Surcharge	520	1,511	4,679	191,788	197,978

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0531	Energy Efficiency Portfolio	420	\$ -	\$ -	\$ -	\$ -
0533	Attorney General Tobacco	340	35,736	1,413,642	274,683	1,724,061
0534	IL Workers' Comp Comm Operatns	563/446/360	265,505	10,502,695	7,058,525	17,826,725
0535	Sex Offender Registration	493	3,118	123,338	27,477	153,933
0536	Leads Maintenance	493	2,638	104,363	502,209	609,210
0537	State Offender DNA Identification	493	14,391	569,252	-	583,643
0538	IL Historic Sites	422	14,151	559,764	791,591	1,365,506
0539	Death Penalty Abolition	546	720	28,463	36,818	66,001
0542	Ag Court Order & Vol Comply	340	129,754	5,132,753	2,062,035	7,324,542
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	12,951	512,327	264,539	789,817
0548	Drycleaner Environmental Response Trust	532	5,516	218,213	-	223,729
0549	IL Charity Bureau	340	25,183	996,191	837,978	1,859,352
0550	Supplemental Low Income Energy	420	17,508	692,590	531,747	1,241,845
0560	SBE Federal Agency Services	586	3,118	123,338	82,510	208,966
0561	SBE Federal Dept of Education	586	206,024	8,149,788	382,422	8,738,234
0562	Pawnbroker Regulation	440	1,199	47,438	73,413	122,050
0566	DCFS Federal Projects	418	959	37,950	183,716	222,625
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	1,199	47,438	165,106	213,743
0568	School Infrastructure	507	959	37,950	27,505	66,414
0576	Pesticide Control	406/482	67,635	2,675,483	1,827,462	4,570,580
0577	Community College Health Insur	416	3,358	132,825	91,446	227,629
0579	Savings Institutions Regulatory Fund	440	1,439	56,925	384,411	442,775
0580	Fire Prevenetion Division	592	3,118	123,338	522,836	649,292
0581	Juvenile Acct Incentive Block	444	-	-	73,644	73,644
0582	DCFS Special Purpose Fund	418	9,594	379,501	247,579	636,674
0592	DHS Federal Projects	444	9,114	360,526	247,579	617,219
0600	Attorney General Whistleblower	340	84,664	3,349,098	1,048,286	4,482,048
0606	Health Information Exchange	534	-	-	36,822	36,822
0607	Special Projects Division	442	24,704	977,216	555,906	1,557,826
0608	Partners for Conservation	422/406	29,980	1,185,941	1,788,202	3,004,123
0612	Statewide 9-1-1 Fund	493	17,269	683,102	247,460	947,831
0618	Services for Older Americans	402	22,785	901,315	440,079	1,364,179
0622	Motor Vehicle License Plate	350	38,135	1,508,517	357,475	1,904,127
0627	Public Transportation	509	8,874	351,039	419,986	779,899
0632	Horse Racing	579	32,619	1,290,304	1,082,665	2,405,588
0635	Death Certificate Surcharge	482	959	37,950	1,347,392	1,386,301
0635	Death Certificate Surcharge	520	1,439	56,925	-	58,364

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0531	Energy Efficiency Portfolio	420	\$ -	\$ -	\$ -
0533	Attorney General Tobacco	340	(150,066)	618,917	468,851
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,114,916)	(1,819,796)	(2,934,712)
0535	Sex Offender Registration	493	(13,093)	25,899	12,806
0536	Leads Maintenance	493	(11,079)	(147,481)	(158,560)
0537	State Offender DNA Identification	493	(60,429)	303,777	243,348
0538	IL Historic Sites	422	(59,422)	(29,887)	(89,309)
0539	Death Penalty Abolition	546	(3,021)	326	(2,695)
0542	Ag Court Order & Vol Comply	340	(544,869)	648,021	103,152
0543	Comptrollers Admin Fund	360	-	-	-
0546	Public Pension Regulation	446	(54,386)	(77,864)	(132,250)
0548	Drycleaner Environmental Response Trust	532	(23,164)	199,970	176,806
0549	IL Charity Bureau	340	(105,751)	(122,215)	(227,966)
0550	Supplemental Low Income Energy	420	(73,522)	(79,073)	(152,595)
0560	SBE Federal Agency Services	586	(13,093)	76,862	63,769
0561	SBE Federal Dept of Education	586	(865,143)	1,277,210	412,067
0562	Pawnbroker Regulation	440	(5,036)	(8,766)	(13,802)
0566	DCFS Federal Projects	418	(4,029)	(42,175)	(46,204)
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	(5,036)	(18,403)	(23,439)
0568	School Infrastructure	507	(4,029)	(89)	(4,118)
0576	Pesticide Control	406/482	(284,017)	(454,865)	(738,882)
0577	Community College Health Insur	416	(14,100)	25,254	11,154
0579	Savings Institutions Regulatory Fund	440	(6,043)	(53,893)	(59,936)
0580	Fire Prevenetion Division	592	(13,093)	109,063	95,970
0581	Juvenile Acct Incentive Block	444	-	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	(40,286)	154,894	114,608
0592	DHS Federal Projects	444	(38,272)	94,597	56,325
0600	Attorney General Whistleblower	340	(355,524)	379,675	24,151
0606	Health Information Exchange	534	-	(17,164)	(17,164)
0607	Special Projects Division	442	(103,737)	(130,535)	(234,272)
0608	Partners for Conservation	422/406	(125,894)	(97,639)	(223,533)
0612	Statewide 9-1-1 Fund	493	(72,515)	138,030	65,515
0618	Services for Older Americans	402	(95,679)	112,705	17,026
0622	Motor Vehicle License Plate	350	(160,137)	1,080,862	920,725
0627	Public Transportation	509	(37,265)	(36,259)	(73,524)
0632	Horse Racing	579	(136,973)	(355,866)	(492,839)
0635	Death Certificate Surcharge	482	(4,029)	(286,431)	(290,460)
0635	Death Certificate Surcharge	520	(6,043)	52,461	46,418

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FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0636	Commerce & Comm Affairs Asst	420	0.0064%		\$ 1,882,747	\$ 2,206,282
0642	DHS State Projects	444	0.0000%		-	-
0644	Commitment to Human Services Fund	402/546	0.0397%		11,965,903	13,685,844
0646	Alcoholism & Substance Abuse	444	0.0008%		-	275,785
0649	Motor Carrier Safety Inspection	493	0.0087%		3,849,172	2,999,165
0654	Healthy Smiles	482	0.0007%		585,744	241,312
0659	Historic Property Admnsitration Fund	420/422	0.0009%		-	310,258
0660	Academic Quality Assurance Fund	601	0.0011%		669,421	379,205
0664	Student Loan Operations	691	0.0328%		21,337,800	11,307,196
0668	College Savings Pool Administr	370	0.0083%		2,468,491	2,861,272
0673	Dept of Insurance Fed Trust	446	0.0000%		-	-
0674	State Charter School Comm	586	0.0000%		669,421	-
0675	Electronics Recycling	532	0.0000%		-	-
0689	Agriculture Pesticide Control	406	0.0023%		1,380,681	792,883
0690	DHS Project Resources	482	0.0000%		83,678	-
0692	ICCB Adult Education Fund	684	0.0080%		2,426,652	2,757,853
0698	Long Term Care Ombudsman Fund	402	0.0000%		-	-
0700	USDA Women, Infants & Children	444	0.0187%		6,066,629	6,446,481
0701	Federal Student Incentive Tr	691	0.0075%		1,799,069	2,585,487
0702	Assist Living & Shared Hou Reg	482	0.0128%		2,426,652	4,412,564
0705	State Police Whistleblower Rew	493	0.0087%		-	2,999,165
0708	Illinois Standard Bred Breeders	406	0.0013%		-	448,151
0709	Illinois Thoroughbred Breeders	406	0.0008%		-	275,785
0710	Homeland Security Emerg Prepar	588	0.0347%		13,011,874	11,962,186
0711	State Lottery	458	0.1211%		44,600,185	41,746,996
0711	State Lottery	360	0.0011%		376,549	379,205
0718	Community Mental Health Medical	444	0.0067%		2,761,362	2,309,702
0722	Comptroller Debt Recovery Trust Fund	360	0.0000%		-	-
0724	Dept of Labor Federal Projects	452	0.0060%		1,966,425	2,068,390
0726	Federal Industrial Services	452	0.0079%		2,719,523	2,723,380
0731	IL Clean Water	532	0.0622%		23,680,774	21,442,305
0732	Secretary of State DUI Adminis	350	0.0111%		2,635,846	3,826,521
0733	Tobacco Settlement Recovery	482	0.0002%		167,355	68,946
0733	Tobacco Settlement Recovery	444	0.0010%		209,194	344,732
0737	Energy Administration	420	0.0019%		962,293	654,990
0740	Medicaid Buy In Program Revolv	478	0.0017%		292,872	586,044
0745	State's Attorney Appel Prosec Co	295	0.0045%		460,227	1,551,292
0746	Home Inspection Administration	440	0.0007%		167,355	241,312
0751	Private Business and Vocational Schools Quality Assurance Fund	601	0.0018%		920,454	620,517

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0636	Commerce & Comm Affairs Asst	420	\$ 16,116	\$ 49,905	\$ 747,167	\$ 813,188
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	99,967	309,570	11,911,720	12,321,257
0646	Alcoholism & Substance Abuse	444	2,014	6,238	291,292	299,544
0649	Motor Carrier Safety Inspection	493	21,907	67,840	-	89,747
0654	Healthy Smiles	482	1,763	5,458	220,198	227,419
0659	Historic Property Admnsitration Fund	420/422	2,266	7,018	364,559	373,843
0660	Academic Quality Assurance Fund	601	2,770	8,578	110,576	121,924
0664	Student Loan Operations	691	82,592	255,766	2,918,905	3,257,263
0668	College Savings Pool Administr	370	20,900	64,721	873,638	959,259
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	73,744	73,744
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	5,792	17,935	423,638	447,365
0690	DHS Project Resources	482	-	-	55,044	55,044
0692	ICCB Adult Education Fund	684	20,144	62,382	911,581	994,107
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	47,088	145,818	1,676,734	1,869,640
0701	Federal Student Incentive Tr	691	18,885	58,483	1,165,168	1,242,536
0702	Assist Living & Shared Hou Reg	482	32,231	99,811	2,825,021	2,957,063
0705	State Police Whistleblower Rew	493	21,907	67,840	3,167,802	3,257,549
0708	Illinois Standard Bred Breeders	406	3,273	10,137	473,349	486,759
0709	Illinois Thoroughbred Breeders	406	2,014	6,238	291,292	299,544
0710	Homeland Security Emerg Prepar	588	87,376	270,581	1,309,565	1,667,522
0711	State Lottery	458	304,936	944,305	5,275,387	6,524,628
0711	State Lottery	360	2,770	8,578	265,445	276,793
0718	Community Mental Health Medical	444	16,871	52,245	496,779	565,895
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	15,108	46,786	960,317	1,022,211
0726	Federal Industrial Services	452	19,893	61,602	923,789	1,005,284
0731	IL Clean Water	532	156,623	485,019	2,036,771	2,678,413
0732	Secretary of State DUI Adminis	350	27,950	86,555	2,336,958	2,451,463
0733	Tobacco Settlement Recovery	482	504	1,560	82,574	84,638
0733	Tobacco Settlement Recovery	444	2,518	7,798	292,533	302,849
0737	Energy Administration	420	4,784	14,816	27,609	47,209
0740	Medicaid Buy In Program Revolv	478	4,281	13,256	364,112	381,649
0745	State's Attorney Appel Prosec Co	295	11,331	35,090	1,440,565	1,486,986
0746	Home Inspection Administration	440	1,763	5,458	219,304	226,525
0751	Private Business and Vocational Schools Quality Assurance Fund	601	4,532	14,036	113	18,681

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FUND	Fund Name	Agency #	Deferred Inflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0636	Commerce & Comm Affairs Asst	420	\$ 15,350	\$ 607,202	\$ 550,174	\$ 1,172,726
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	95,217	3,766,549	-	3,861,766
0646	Alcoholism & Substance Abuse	444	1,919	75,900	-	77,819
0649	Motor Carrier Safety Inspection	493	20,866	825,415	668,815	1,515,096
0654	Healthy Smiles	482	1,679	66,413	273,323	341,415
0659	Historic Property Adminsitration Fund	420/422	2,159	85,388	192,624	280,171
0660	Academic Quality Assurance Fund	601	2,638	104,363	402,200	509,201
0664	Student Loan Operations	691	78,668	3,111,910	14,580,747	17,771,325
0668	College Savings Pool Administr	370	19,907	787,465	1,357,780	2,165,152
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	747,691	747,691
0675	Electronics Recycling	532	-	-	497,102	497,102
0689	Agriculture Pesticide Control	406	5,516	218,213	556,740	780,469
0690	DHS Project Resources	482	-	-	72,830	72,830
0692	ICCB Adult Education Fund	684	19,187	759,002	192,393	970,582
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	44,850	1,774,168	522,258	2,341,276
0701	Federal Student Incentive Tr	691	17,988	711,565	73,451	803,004
0702	Assist Living & Shared Hou Reg	482	30,700	1,214,404	109,841	1,354,945
0705	State Police Whistleblower Rew	493	20,866	825,415	18,411	864,692
0708	Illinois Standard Bred Breeders	406	3,118	123,338	-	126,456
0709	Illinois Thoroughbred Breeders	406	1,919	75,900	-	77,819
0710	Homeland Security Emerg Prepar	588	83,225	3,292,173	2,006,638	5,382,036
0711	State Lottery	458	290,449	11,489,398	3,439,579	15,219,426
0711	State Lottery	360	2,638	104,363	128,870	235,871
0718	Community Mental Health Medical	444	16,069	635,664	329,949	981,682
0722	Comptroller Debt Recovery Trust Fund	360	-	-	497,102	497,102
0724	Dept of Labor Federal Projects	452	14,391	569,252	-	583,643
0726	Federal Industrial Services	452	18,948	749,515	-	768,463
0731	IL Clean Water	532	149,182	5,901,243	1,686,105	7,736,530
0732	Secretary of State DUI Adminis	350	26,622	1,053,116	82,302	1,162,040
0733	Tobacco Settlement Recovery	482	480	18,975	72,839	92,294
0733	Tobacco Settlement Recovery	444	2,398	94,875	27,498	124,771
0737	Energy Administration	420	4,557	180,263	219,283	404,103
0740	Medicaid Buy In Program Revolv	478	4,077	161,288	73,614	238,979
0745	State's Attorney Appel Prosec Co	295	10,793	426,939	275,133	712,865
0746	Home Inspection Administration	440	1,679	66,413	202,523	270,615
0751	Private Business and Vocational Schools Quality Assurance Fund	601	4,317	170,776	228,200	403,293

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0636	Commerce & Comm Affairs Asst	420	\$ (64,458)	\$ 15,240	\$ (49,218)
0642	DHS State Projects	444	-	-	-
0644	Commitment to Human Services Fund	402/546	(399,839)	3,479,800	3,079,961
0646	Alcoholism & Substance Abuse	444	(8,057)	69,555	61,498
0649	Motor Carrier Safety Inspection	493	(87,622)	(242,089)	(329,711)
0654	Healthy Smiles	482	(7,050)	914	(6,136)
0659	Historic Property Adminsitration Fund	420/422	(9,064)	33,880	24,816
0660	Academic Quality Assurance Fund	601	(11,079)	(62,264)	(73,343)
0664	Student Loan Operations	691	(330,346)	(4,356,681)	(4,687,027)
0668	College Savings Pool Administr	370	(83,594)	(262,950)	(346,544)
0673	Dept of Insurance Fed Trust	446	-	-	-
0674	State Charter School Comm	586	-	(157,486)	(157,486)
0675	Electronics Recycling	532	-	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	(23,164)	48,984	25,820
0690	DHS Project Resources	482	-	196	196
0692	ICCB Adult Education Fund	684	(80,572)	181,375	100,803
0698	Long Term Care Ombudsman Fund	402	-	-	-
0700	USDA Women, Infants & Children	444	(188,337)	267,152	78,815
0701	Federal Student Incentive Tr	691	(75,536)	243,997	168,461
0702	Assist Living & Shared Hou Reg	482	(128,915)	702,311	573,396
0705	State Police Whistleblower Rew	493	(87,622)	747,827	660,205
0708	Illinois Standard Bred Breeders	406	(13,093)	113,027	99,934
0709	Illinois Thoroughbred Breeders	406	(8,057)	69,555	61,498
0710	Homeland Security Emerg Prepar	588	(349,481)	(360,601)	(710,082)
0711	State Lottery	458	(1,219,660)	147,940	(1,071,720)
0711	State Lottery	360	(11,079)	18,870	7,791
0718	Community Mental Health Medical	444	(67,479)	117,915	50,436
0722	Comptroller Debt Recovery Trust Fund	360	-	(231,708)	(231,708)
0724	Dept of Labor Federal Projects	452	(60,429)	295,651	235,222
0726	Federal Industrial Services	452	(79,565)	294,557	214,992
0731	IL Clean Water	532	(626,448)	(186,959)	(813,407)
0732	Secretary of State DUI Adminis	350	(111,794)	665,727	553,933
0733	Tobacco Settlement Recovery	482	(2,014)	8,992	6,978
0733	Tobacco Settlement Recovery	444	(10,072)	86,184	76,112
0737	Energy Administration	420	(19,136)	(60,259)	(79,395)
0740	Medicaid Buy In Program Revolv	478	(17,122)	52,634	35,512
0745	State's Attorney Appel Prosec Co	295	(45,322)	302,129	256,807
0746	Home Inspection Administration	440	(7,050)	(33,146)	(40,196)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(18,129)	(61,094)	(79,223)

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0755	State Employees Def Comp Plan	416	0.0046%		\$ 1,506,198	\$ 1,585,765
0757	Child Support Administrative	478	0.6130%		219,988,531	211,320,468
0762	Local Initiative	444	0.0040%		1,464,359	1,378,926
0763	Tourism Promotions	420/422	0.0650%		21,714,349	22,407,554
0765	Federal Surface Mining Control	422	0.0139%		4,476,754	4,791,769
0772	Career and Technical Education	684	0.0020%		711,260	689,463
0773	ISAC Loan Purch Prog Payroll	691	0.0031%		1,422,520	1,068,668
0776	Pres Libr & Museum Operating	541	0.0000%		-	-
0790	Private Sewage Disposal Program	482	0.0012%		418,388	413,678
0792	Cemetery Oversight Lens&Dscpln	440	0.0042%		502,066	1,447,873
0795	Bank & Trust Company	440/360	0.0635%		24,141,001	21,890,456
0796	Nuclear Safety Emerg Preparedness	588/360	0.0720%		24,266,517	24,820,675
0798	Rehab Servs EL & Second ED Act	444	0.0000%		209,194	-
0801	AG State Proj & Crt Order Dist	340	0.0504%		14,057,844	17,374,472
0802	Personal Property Tax Replace	360	0.4424%		172,836,177	152,509,258
0802	Personal Property Tax Replace	492	0.1404%		51,754,624	48,400,316
0802	Personal Property Tax Replace	580	0.0323%		11,463,837	11,134,831
0802	Personal Property Tax Replace	548	0.0066%		2,886,879	2,275,229
0802	Personal Property Tax Replace	295	0.0054%		1,297,004	1,861,551
0817	State Police Operations Assist	493	0.0033%		711,260	1,137,614
0821	Dram Shop	567/444/492	0.0375%		12,509,808	12,927,435
0823	IL State Dental Disciplinary	440	0.0051%		1,924,586	1,758,131
0826	Agriculture Federal Projects	406	0.0000%		543,905	-
0828	Hazardous Waste	532	0.0319%		10,585,222	10,996,938
0829	Comm Assoc Manager Lens & Disc	440	0.0000%		-	-
0838	Public Health Federal Projects	482	0.0032%		-	1,103,141
0850	Real Estate License Admin	360/440	0.0267%		7,028,922	9,204,334
0855	National Flood Insurance Program	422	0.0021%		962,293	723,936
0859	Federal Energy	420/532	0.0012%		502,066	413,678
0863	Cycle Rider Safety Training	494	0.0027%		711,260	930,775
0870	Low Income Energy Block Grant	420	0.0165%		4,895,142	5,688,071
0871	Community Services Block Grant	420	0.0037%		1,840,908	1,275,507
0872	Maternal & Child Health Serv Blk	482	0.0058%		3,849,172	1,999,443
0872	Maternal & Child Health Serv Blk	444	0.0000%		-	-
0873	Preventative Health&Hlth Serv Bl	482	0.0067%		2,468,491	2,309,702
0875	Com Dev/Small City Blk Grant	420	0.0032%		1,464,359	1,103,141
0876	Community MH Servs Block Grant	444	0.0033%		1,087,809	1,137,614
0879	Traffic & Crim Conviction Sur	569	0.0168%		6,024,790	5,791,491
0882	Sheffield 2/1982 Agreed Order	588	0.0000%		-	-

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0755	State Employees Def Comp Plan	416	\$ 11,583	\$ 35,870	\$ 363,971	\$ 411,424
0757	Child Support Administrative	478	1,543,564	4,780,008	31,729,716	38,053,288
0762	Local Initiative	444	10,072	31,191	458,264	499,527
0763	Tourism Promotions	420/422	163,673	506,852	5,102,036	5,772,561
0765	Federal Surface Mining Control	422	35,001	108,388	1,367,914	1,511,303
0772	Career and Technical Education	684	5,036	15,595	329,375	350,006
0773	ISAC Loan Purch Prog Payroll	691	7,806	24,173	37,018	68,997
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	3,022	9,357	91,244	103,623
0792	Cemetery Oversight Lens&Dscpln	440	10,576	32,750	1,092,298	1,135,624
0795	Bank & Trust Company	440/360	159,896	495,156	2,109,549	2,764,601
0796	Nuclear Safety Emerg Preparedness	588/360	181,300	561,437	5,337,715	6,080,452
0798	Rehab Servs EL & Second ED Act	444	-	-	73,682	73,682
0801	AG State Proj & Crt Order Dist	340	126,910	393,006	7,535,636	8,055,552
0802	Personal Property Tax Replace	360	1,113,985	3,449,716	10,651,974	15,215,675
0802	Personal Property Tax Replace	492	353,534	1,094,801	6,075,753	7,524,088
0802	Personal Property Tax Replace	580	81,333	251,867	1,858,834	2,192,034
0802	Personal Property Tax Replace	548	16,619	51,465	-	68,084
0802	Personal Property Tax Replace	295	13,597	42,108	1,287,746	1,343,451
0817	State Police Operations Assist	493	8,310	25,733	1,050,384	1,084,427
0821	Dram Shop	567/444/492	94,427	292,415	3,702,868	4,089,710
0823	IL State Dental Disciplinary	440	12,842	39,768	622,337	674,947
0826	Agriculture Federal Projects	406	-	-	357,781	357,781
0828	Hazardous Waste	532	80,326	248,748	2,827,341	3,156,415
0829	Comm Assoc Manager Lens & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	8,058	24,953	1,202,032	1,235,043
0850	Real Estate License Admin	360/440	67,232	208,199	3,604,066	3,879,497
0855	National Flood Insurance Program	422	5,288	16,375	110,602	132,265
0859	Federal Energy	420/532	3,022	9,357	138,081	150,460
0863	Cycle Rider Safety Training	494	6,799	21,054	621,918	649,771
0870	Low Income Energy Block Grant	420	41,548	128,663	1,747,285	1,917,496
0871	Community Services Block Grant	420	9,317	28,852	-	38,169
0872	Maternal & Child Health Serv Blk	482	14,605	45,227	-	59,832
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	16,871	52,245	291,054	360,170
0875	Com Dev/Small City Blk Grant	420	8,058	24,953	-	33,011
0876	Community MH Servs Block Grant	444	8,310	25,733	254,776	288,819
0879	Traffic & Crim Conviction Sur	569	42,303	131,002	873,297	1,046,602
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	
0755	State Employees Def Comp Plan	416	\$ 11,033	\$ 436,426	\$ 496,173	\$ 943,632
0757	Child Support Administrative	478	1,470,231	58,158,555	25,210,667	84,839,453
0762	Local Initiative	444	9,594	379,501	137,449	526,544
0763	Tourism Promotions	420/422	155,897	6,166,894	2,777,215	9,100,006
0765	Federal Surface Mining Control	422	33,338	1,318,767	1,017,727	2,369,832
0772	Career and Technical Education	684	4,797	189,751	110,426	304,974
0773	ISAC Loan Purch Prog Payroll	691	7,435	294,113	356,894	658,442
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	2,878	113,850	27,477	144,205
0792	Cemetery Oversight Lens&Dscpln	440	10,073	398,476	715,862	1,124,411
0795	Bank & Trust Company	440/360	152,300	6,024,581	3,315,900	9,492,781
0796	Nuclear Safety Emerg Preparedness	588/360	172,686	6,831,021	2,776,972	9,780,679
0798	Rehab Servs EL & Second ED Act	444	-	-	264,609	264,609
0801	AG State Proj & Crt Order Dist	340	120,880	4,781,715	4,043,758	8,946,353
0802	Personal Property Tax Replace	360	1,061,061	41,972,830	17,067,674	60,101,565
0802	Personal Property Tax Replace	492	336,738	13,320,491	4,508,251	18,165,480
0802	Personal Property Tax Replace	580	77,469	3,064,472	-	3,141,941
0802	Personal Property Tax Replace	548	15,830	626,177	861,503	1,503,510
0802	Personal Property Tax Replace	295	12,951	512,327	-	525,278
0817	State Police Operations Assist	493	7,915	313,088	-	321,003
0821	Dram Shop	567/444/492	89,941	3,557,824	238,145	3,885,910
0823	IL State Dental Disciplinary	440	12,232	483,864	91,920	588,016
0826	Agriculture Federal Projects	406	-	-	473,402	473,402
0828	Hazardous Waste	532	76,510	3,026,522	-	3,103,032
0829	Comm Assoc Manager Lens & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	7,675	303,601	247,659	558,935
0850	Real Estate License Admin	360/440	64,038	2,533,170	2,265,200	4,862,408
0855	National Flood Insurance Program	422	5,037	199,238	265,449	469,724
0859	Federal Energy	420/532	2,878	113,850	49	116,777
0863	Cycle Rider Safety Training	494	6,476	256,163	220,074	482,713
0870	Low Income Energy Block Grant	420	39,574	1,565,442	623,533	2,228,549
0871	Community Services Block Grant	420	8,874	351,039	502,506	862,419
0872	Maternal & Child Health Serv Blk	482	13,911	550,277	1,614,489	2,178,677
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	16,069	635,664	531,972	1,183,705
0875	Com Dev/Small City Blk Grant	420	7,675	303,601	402,619	713,895
0876	Community MH Servs Block Grant	444	7,915	313,088	174,582	495,585
0879	Traffic & Crim Conviction Sur	569	40,293	1,593,905	697,363	2,331,561
0882	Sheffield 2/1982 Agreed Order	588	-	-	248,240	248,240

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0755	State Employees Def Comp Plan	416	\$ (46,329)	\$ (120,183)	\$ (166,512)
0757	Child Support Administrative	478	(6,173,836)	(1,487,065)	(7,660,901)
0762	Local Initiative	444	(40,286)	128,331	88,045
0763	Tourism Promotions	420/422	(654,648)	406,870	(247,778)
0765	Federal Surface Mining Control	422	(139,994)	47,636	(92,358)
0772	Career and Technical Education	684	(20,143)	44,956	24,813
0773	ISAC Loan Purch Prog Payroll	691	(31,222)	(87,951)	(119,173)
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	(12,086)	17,204	5,118
0792	Cemetery Oversight Lens&Dscpln	440	(42,300)	7,818	(34,482)
0795	Bank & Trust Company	440/360	(639,541)	(590,406)	(1,229,947)
0796	Nuclear Safety Emerg Preparedness	588/360	(725,149)	442,357	(282,792)
0798	Rehab Servs EL & Second ED Act	444	-	(35,504)	(35,504)
0801	AG State Proj & Crt Order Dist	340	(507,604)	830,085	322,481
0802	Personal Property Tax Replace	360	(4,455,636)	(3,578,983)	(8,034,619)
0802	Personal Property Tax Replace	492	(1,414,040)	(247,922)	(1,661,962)
0802	Personal Property Tax Replace	580	(325,310)	452,852	127,542
0802	Personal Property Tax Replace	548	(66,472)	(287,957)	(354,429)
0802	Personal Property Tax Replace	295	(54,386)	373,558	319,172
0817	State Police Operations Assist	493	(33,236)	288,587	255,351
0821	Dram Shop	567/444/492	(377,682)	848,805	471,123
0823	IL State Dental Disciplinary	440	(51,365)	141,318	89,953
0826	Agriculture Federal Projects	406	-	1,279	1,279
0828	Hazardous Waste	532	(321,281)	755,493	434,212
0829	Comm Assoc Manager Lens & Disc	440	-	-	-
0838	Public Health Federal Projects	482	(32,229)	216,269	184,040
0850	Real Estate License Admin	360/440	(268,909)	82,983	(185,926)
0855	National Flood Insurance Program	422	(21,150)	(27,375)	(48,525)
0859	Federal Energy	420/532	(12,086)	60,310	48,224
0863	Cycle Rider Safety Training	494	(27,193)	136,807	109,614
0870	Low Income Energy Block Grant	420	(166,180)	182,986	16,806
0871	Community Services Block Grant	420	(37,265)	(148,032)	(185,297)
0872	Maternal & Child Health Serv Blk	482	(58,415)	(450,899)	(509,314)
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(67,479)	(122,021)	(189,500)
0875	Com Dev/Small City Blk Grant	420	(32,229)	(122,483)	(154,712)
0876	Community MH Servs Block Grant	444	(33,236)	(16,520)	(49,756)
0879	Traffic & Crim Conviction Sur	569	(169,201)	(76,270)	(245,471)
0882	Sheffield 2/1982 Agreed Order	588	-	(103,607)	(103,607)

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0883	Intra-Agency Services	420	0.0371%		\$ 11,965,903	\$ 12,789,542
0884	DNR Special Projects	422	0.0000%		-	-
0885	Wage Theft Prevention Fund	452	0.0000%		-	-
0887	State Police Law Enforcement Admin	493	0.0027%		-	930,775
0888	Design Professional Admin & In	440	0.0038%		1,338,842	1,309,980
0893	Firearm Dealer License Certification	493	0.0002%		-	68,946
0894	DNR Federal Projects	422	0.0099%		4,225,721	3,412,843
0896	Public Health Spec State Projects	482	0.0033%		2,635,846	1,137,614
0897	Veterans' Affairs Fed Projects	497	0.0000%		-	-
0898	Cannabis Business Development	420	0.0003%		-	103,419
0903	State Surplus Property Rev	416	0.0000%		3,137,912	-
0904	IL State Police Federal Projs	493	0.0325%		8,827,992	11,203,777
0905	IL Forestry Development	422	0.0120%		920,454	4,136,779
0906	State Police Services	493	0.0453%		17,028,401	15,616,341
0908	Cannabis Expungement	340	0.0020%		-	689,463
0911	Juvenile Justice Trust	444	0.0007%		41,839	241,312
0912	Cannabis Regulation Fund	406	0.0013%		-	448,151
0912	Cannabis Regulation Fund	440	0.0113%		1,171,487	3,895,467
0912	Cannabis Regulation Fund	493	0.0004%		-	137,893
0912	Cannabis Regulation Fund	546	0.0014%		1,213,326	482,624
0913	Federal Workforce Training	420	0.0400%		13,388,423	13,789,264
0920	Metabolic Screening and Treatment	482	0.0256%		11,589,354	8,825,129
0921	DHS Recoveries Trust	444	0.0421%		21,798,027	14,513,200
0922	Insurance Producer Admin	446/360	0.0741%		27,153,396	25,544,611
0925	Coal Technology Assist	422	0.0256%		9,413,735	8,825,129
0929	Violent Crime Victims Assist	340	0.0000%		2,845,040	-
0938	Hearing Instrument Dispen Exam	482	0.0000%		-	-
0940	Self-Insurers Security	563	0.0024%		1,255,165	827,356
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0017%		543,905	586,044
0944	Enviro Protection Permit & Insp	532	0.0429%		10,836,255	14,788,985
0947	Governor's Grant Fund	310	0.0033%		1,297,004	1,137,614
0951	Narcotics Profit Forfeiture	295	0.0012%		1,255,165	413,678
0962	Park & Conservation	422/360	0.1411%		72,464,841	48,641,628
0963	Vehicle Inspection	532	0.0325%		11,045,449	11,203,777
0963	Vehicle Inspection	350	0.0141%		5,522,725	4,860,715
0969	Local Tourism Fund	420	0.0004%		962,293	137,893
0971	Build Illinois Bond	420/482/507	0.0206%		4,853,303	7,101,471
0973	IL Capital Revolving Loan	420	0.0000%		-	-
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		-	-

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0883	Intra-Agency Services	420	\$ 93,420	\$ 289,296	\$ 3,562,771	\$ 3,945,487
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	6,799	21,054	983,112	1,010,965
0888	Design Professional Admin & In	440	9,569	29,631	218,341	257,541
0893	Firearm Dealer License Certification	493	504	1,560	72,823	74,887
0894	DNR Federal Projects	422	24,929	77,198	-	102,127
0896	Public Health Spec State Projects	482	8,310	25,733	386,934	420,977
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	755	2,339	109,235	112,329
0903	State Surplus Property Rev	416	-	-	755,203	755,203
0904	IL State Police Federal Projs	493	81,837	253,426	4,150,066	4,485,329
0905	IL Forestry Development	422	30,217	93,573	3,568,241	3,692,031
0906	State Police Services	493	114,068	353,237	1,673,295	2,140,600
0908	Cannabis Expungement	340	5,036	15,595	728,231	748,862
0911	Juvenile Justice Trust	444	1,763	5,458	245,984	253,205
0912	Cannabis Regulation Fund	406	3,273	10,137	473,349	486,759
0912	Cannabis Regulation Fund	440	28,454	88,114	3,865,473	3,982,041
0912	Cannabis Regulation Fund	493	1,007	3,119	145,646	149,772
0912	Cannabis Regulation Fund	546	3,525	10,917	798,128	812,570
0913	Federal Workforce Training	420	100,722	311,909	2,911,637	3,324,268
0920	Metabolic Screening and Treatment	482	64,462	199,622	498,361	762,445
0921	DHS Recoveries Trust	444	106,010	328,284	426,040	860,334
0922	Insurance Producer Admin	446/360	186,587	577,812	3,347,251	4,111,650
0925	Coal Technology Assist	422	64,462	199,622	3,356,686	3,620,770
0929	Violent Crime Victims Assist	340	-	-	1,001	1,001
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	6,043	18,715	467,919	492,677
0942	Low-Level Rad Waste Fac Dev&Op	588	4,281	13,256	329,778	347,315
0944	Enviro Protection Permit & Insp	532	108,024	334,523	6,188,920	6,631,467
0947	Governor's Grant Fund	310	8,310	25,733	925,870	959,913
0951	Narcotics Profit Forfeiture	295	3,022	9,357	495,698	508,077
0962	Park & Conservation	422/360	355,297	1,100,260	6,968,871	8,424,428
0963	Vehicle Inspection	532	81,837	253,426	2,220,042	2,555,305
0963	Vehicle Inspection	350	35,504	109,948	437,767	583,219
0969	Local Tourism Fund	420	1,007	3,119	632,998	637,124
0971	Build Illinois Bond	420/482/507	51,872	160,633	4,597,881	4,810,386
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-

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For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	Deferred Inflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0883	Intra-Agency Services	420	\$ 88,981	\$ 3,519,873	\$ 1,048,217	\$ 4,657,071
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	6,476	256,163	-	262,639
0888	Design Professional Admin & In	440	9,114	360,526	531,995	901,635
0893	Firearm Dealer License Certification	493	480	18,975	-	19,455
0894	DNR Federal Projects	422	23,744	939,265	787,916	1,750,925
0896	Public Health Spec State Projects	482	7,915	313,088	1,174,901	1,495,904
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	720	28,463	-	29,183
0903	State Surplus Property Rev	416	-	-	2,758,383	2,758,383
0904	IL State Police Federal Projs	493	77,949	3,083,447	844,081	4,005,477
0905	IL Forestry Development	422	28,781	1,138,504	2,238,930	3,406,215
0906	State Police Services	493	108,648	4,297,851	2,099,950	6,506,449
0908	Cannabis Expungement	340	4,797	189,751	-	194,548
0911	Juvenile Justice Trust	444	1,679	66,413	-	68,092
0912	Cannabis Regulation Fund	406	3,118	123,338	-	126,456
0912	Cannabis Regulation Fund	440	27,102	1,072,091	-	1,099,193
0912	Cannabis Regulation Fund	493	959	37,950	-	38,909
0912	Cannabis Regulation Fund	546	3,358	132,825	546,288	682,471
0913	Federal Workforce Training	420	95,937	3,795,012	1,641,446	5,532,395
0920	Metabolic Screening and Treatment	482	61,400	2,428,808	792,171	3,282,379
0921	DHS Recoveries Trust	444	100,973	3,994,250	4,989,536	9,084,759
0922	Insurance Producer Admin	446/360	177,723	7,030,259	7,390,963	14,598,945
0925	Coal Technology Assist	422	61,400	2,428,808	356,833	2,847,041
0929	Violent Crime Victims Assist	340	-	-	6,686,189	6,686,189
0938	Hearing Instrument Dispen Exam	482	-	-	73,644	73,644
0940	Self-Insurers Security	563	5,756	227,701	236,944	470,401
0942	Low-Level Rad Waste Fac Dev&Op	588	4,077	161,288	82,502	247,867
0944	Enviro Protection Permit & Insp	532	102,892	4,070,150	5,088,966	9,262,008
0947	Governor's Grant Fund	310	7,915	313,088	-	321,003
0951	Narcotics Profit Forfeiture	295	2,878	113,850	655,529	772,257
0962	Park & Conservation	422/360	338,417	13,386,904	15,168,072	28,893,393
0963	Vehicle Inspection	532	77,949	3,083,447	4,315,051	7,476,447
0963	Vehicle Inspection	350	33,818	1,337,742	73,064	1,444,624
0969	Local Tourism Fund	420	959	37,950	968,079	1,006,988
0971	Build Illinois Bond	420/482/507	49,407	1,954,431	146,981	2,150,819
0973	IL Capital Revolving Loan	420	-	-	441,039	441,039
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-

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For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0883	Intra-Agency Services	420	\$ (373,653)	\$ 399,989	\$ 26,336
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-
0887	State Police Law Enforcement Admin	493	(27,193)	234,748	207,555
0888	Design Professional Admin & In	440	(38,272)	(131,309)	(169,581)
0893	Firearm Dealer License Certification	493	(2,014)	17,389	15,375
0894	DNR Federal Projects	422	(99,708)	(253,857)	(353,565)
0896	Public Health Spec State Projects	482	(33,236)	(106,832)	(140,068)
0897	Veterans' Affairs Fed Projects	497	-	-	-
0898	Cannabis Business Development	420	(3,021)	26,083	23,062
0903	State Surplus Property Rev	416	-	(308,834)	(308,834)
0904	IL State Police Federal Projs	493	(327,324)	637,731	310,407
0905	IL Forestry Development	422	(120,858)	82,724	(38,134)
0906	State Police Services	493	(456,239)	(397,979)	(854,218)
0908	Cannabis Expungement	340	(20,143)	173,887	153,744
0911	Juvenile Justice Trust	444	(7,050)	60,959	53,909
0912	Cannabis Regulation Fund	406	(13,093)	113,027	99,934
0912	Cannabis Regulation Fund	440	(113,808)	985,218	871,410
0912	Cannabis Regulation Fund	493	(4,029)	34,778	30,749
0912	Cannabis Regulation Fund	546	(14,100)	124,575	110,475
0913	Federal Workforce Training	420	(402,860)	71,139	(331,721)
0920	Metabolic Screening and Treatment	482	(257,831)	41,008	(216,823)
0921	DHS Recoveries Trust	444	(424,011)	(1,101,517)	(1,525,528)
0922	Insurance Producer Admin	446/360	(746,299)	(1,742,555)	(2,488,854)
0925	Coal Technology Assist	422	(257,831)	1,194,189	936,358
0929	Violent Crime Victims Assist	340	-	(1,935,972)	(1,935,972)
0938	Hearing Instrument Dispen Exam	482	-	(34,327)	(34,327)
0940	Self-Insurers Security	563	(24,172)	88,761	64,589
0942	Low-Level Rad Waste Fac Dev&Op	588	(17,122)	94,255	77,133
0944	Enviro Protection Permit & Insp	532	(432,068)	(196,527)	(628,595)
0947	Governor's Grant Fund	310	(33,236)	289,964	256,728
0951	Narcotics Profit Forfeiture	295	(12,086)	9,965	(2,121)
0962	Park & Conservation	422/360	(1,421,090)	(2,184,687)	(3,605,777)
0963	Vehicle Inspection	532	(327,324)	(1,118,308)	(1,445,632)
0963	Vehicle Inspection	350	(142,008)	79,403	(62,605)
0969	Local Tourism Fund	420	(4,029)	(91,687)	(95,716)
0971	Build Illinois Bond	420/482/507	(207,473)	1,136,054	928,581
0973	IL Capital Revolving Loan	420	-	(173,304)	(173,304)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 21 Primary Allocation	FY 21 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0983	BHE Federal Grants	601	0.0007%		\$ -	\$ 241,312
0988	Attorney General Federal Grant	340	0.0022%		753,099	758,410
0991	Abandoned Minded Lands Reclam	422	0.0246%		7,865,699	8,480,397
0997	Insurance Financial Regulation	446	0.0841%		32,592,443	28,991,927
UNIV	Chicago State Univ	608	0.0171%		4,978,820	5,894,910
UNIV	Eastern IL Univ	612	0.0215%		7,238,116	7,411,729
UNIV	Governor's State Univ	616	0.0172%		6,568,695	5,929,383
UNIV	Northeastern State Univ	620	0.0790%		35,270,128	27,233,796
UNIV	Western IL Univ	628	0.0441%		16,107,947	15,202,663
UNIV	Illinois State Univ	636	0.0628%		24,517,550	21,649,144
UNIV	Northern IL Univ	644	0.1169%		41,922,501	40,299,123
UNIV	Southern IL Univ	664	0.3790%		127,984,959	130,653,274
UNIV	University of IL	676	3.0983%		1,100,319,203	1,068,081,901
UNIV	University of IL - Foundation	676A	0.1219%		41,043,885	42,022,781
UNIV	University of IL - Alumni Association	676B	0.0097%		3,514,461	3,343,896
	Total		<u>100.0000%</u>	<u>100.0000%</u>	41,838,822,872	34,473,159,494
0455	IL State Toll Highway	557	<u>1.2567%</u>		527,803,430	438,737,813
Grand Total*					<u>\$ 42,366,626,302</u>	<u>\$ 34,911,897,307</u>

**The sum of the values by employer may differ from the plan totals due to rounding.*

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0983	BHE Federal Grants	601	\$ 1,763	\$ 5,458	\$ 254,880	\$ 262,101
0988	Attorney General Federal Grant	340	5,540	17,155	145,646	168,341
0991	Abandoned Minded Lands Reclam	422	61,944	191,824	2,276,969	2,530,737
0997	Insurance Financial Regulation	446	211,768	655,789	2,254,383	3,121,940
UNIV	Chicago State Univ	608	43,059	133,341	1,892,921	2,069,321
UNIV	Eastern IL Univ	612	54,138	167,651	2,629,986	2,851,775
UNIV	Governor's State Univ	616	43,310	134,121	545,541	722,972
UNIV	Northeastern State Univ	620	198,926	616,021	-	814,947
UNIV	Western IL Univ	628	111,046	343,880	2,518,019	2,972,945
UNIV	Illinois State Univ	636	158,133	489,697	2,818,779	3,466,609
UNIV	Northern IL Univ	644	294,360	911,555	6,076,697	7,282,612
UNIV	Southern IL Univ	664	954,341	2,955,340	28,019,711	31,929,392
UNIV	University of IL	676	7,801,671	24,159,706	170,724,640	202,686,017
UNIV	University of IL - Foundation	676A	306,950	950,543	12,388,585	13,646,078
UNIV	University of IL - Alumni Association	676B	24,425	75,638	2,167,259	2,267,322
	Total		251,804,895	779,772,980	4,082,411,220	5,113,989,095
0455	IL State Toll Highway	557	3,204,706	9,924,123	4,019,369	17,148,198
Grand Total*			\$ 255,009,601	\$ 789,697,103	\$ 4,086,430,589	\$ 5,131,137,293

**The sum of the values by employer may differ from the plan totals due to rounding.*

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	Deferred Inflows			
			Difference between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0983	BHE Federal Grants	601	\$ 1,679	\$ 66,413	\$ -	\$ 68,092
0988	Attorney General Federal Grant	340	5,277	208,726	128,797	342,800
0991	Abandoned Minded Lands Reclam	422	59,001	2,333,932	459,455	2,852,388
0997	Insurance Financial Regulation	446	201,707	7,979,012	1,820,405	10,001,124
UNIV	Chicago State Univ	608	41,013	1,622,368	347,554	2,010,935
UNIV	Eastern IL Univ	612	51,566	2,039,819	975,191	3,066,576
UNIV	Governor's State Univ	616	41,253	1,631,855	2,654,000	4,327,108
UNIV	Northeastern State Univ	620	189,475	7,495,148	4,916,887	12,601,510
UNIV	Western IL Univ	628	105,770	4,184,000	521,301	4,811,071
UNIV	Illinois State Univ	636	150,621	5,958,168	2,501,772	8,610,561
UNIV	Northern IL Univ	644	280,375	11,090,922	1,186,742	12,558,039
UNIV	Southern IL Univ	664	909,001	35,957,736	12,535,863	49,402,600
UNIV	University of IL	676	7,431,022	293,952,123	74,440,540	375,823,685
UNIV	University of IL - Foundation	676A	292,367	11,565,298	-	11,857,665
UNIV	University of IL - Alumni Association	676B	23,265	920,290	219,806	1,163,361
	Total		239,841,925	9,487,529,400	4,077,913,218	13,805,284,543
0455	IL State Toll Highway	557	3,052,454	120,747,212	8,517,371	132,317,037
Grand Total*			\$ 242,894,379	\$ 9,608,276,612	\$ 4,086,430,589	\$ 13,937,601,580

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2021

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0983	BHE Federal Grants	601	\$ (7,050)	\$ 60,860	\$ 53,810
0988	Attorney General Federal Grant	340	(22,157)	(25,252)	(47,409)
0991	Abandoned Minded Lands Reclam	422	(247,759)	342,927	95,168
0997	Insurance Financial Regulation	446	(847,014)	(121,075)	(968,089)
UNIV	Chicago State Univ	608	(172,223)	338,329	166,106
UNIV	Eastern IL Univ	612	(216,537)	262,364	45,827
UNIV	Governor's State Univ	616	(173,230)	(909,234)	(1,082,464)
UNIV	Northeastern State Univ	620	(795,649)	(1,457,515)	(2,253,164)
UNIV	Western IL Univ	628	(444,154)	543,929	99,775
UNIV	Illinois State Univ	636	(632,491)	167,388	(465,103)
UNIV	Northern IL Univ	644	(1,177,360)	953,728	(223,632)
UNIV	Southern IL Univ	664	(3,817,102)	3,006,826	(810,276)
UNIV	University of IL	676	(31,204,560)	17,043,861	(14,160,699)
UNIV	University of IL - Foundation	676A	(1,227,717)	3,772,495	2,544,778
UNIV	University of IL - Alumni Association	676B	(97,694)	832,429	734,735
	Total		(1,007,151,030)	2,426,117	(1,004,724,913)
0455	IL State Toll Highway	557	(12,817,950)	(2,426,117)	(15,244,067)
Grand Total*			\$ (1,019,968,980)	\$ -	\$ (1,019,968,980)

*The sum of the values by employer may differ from the plan totals due to rounding.

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	26.4098%		31.1570%	
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	54.3548%	100.0000%	47.3375%	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350		5.8186%		5.6649%
0001	General Revenue Requested Appropriation - relating to State Agencies	416		0.1922%		0.2290%
0001	General Revenue Requested Appropriation - relating to State Agencies	418		7.4334%		7.4408%
0001	General Revenue Requested Appropriation - relating to State Agencies	426		31.6169%		31.7547%
0001	General Revenue Requested Appropriation - relating to State Agencies	444		27.4306%		27.6121%
0001	General Revenue Requested Appropriation - relating to State Agencies	478		1.9907%		2.1006%
0001	General Revenue Requested Appropriation - relating to State Agencies	492		1.2950%		1.3750%
0001	General Revenue Requested Appropriation - relating to State Agencies	494		0.0000%		0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	511		0.0000%		0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	586		0.6229%		0.6466%
0001	General Revenue Requested Appropriation - relating to State Agencies	691		0.2403%		0.3848%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		23.3594%		22.7915%
0001	General Revenue	812	0.0000%		0.0000%	
0007	Education Assistance Fund	812	1.6764%		1.7470%	
0011	Road	494	6.4179%		6.6596%	
0011	Road	360	0.0010%		0.0010%	
0011	Road	510	0.0000%		0.0028%	
0012	Motor Fuel Tax	492	0.1482%		0.1690%	
0012	Motor Fuel Tax	494	0.0685%		0.1631%	
0013	Prevent & Treat Alcohol & Sub	444	0.0166%		0.0164%	
0014	Food & Drug Safety	482	0.0000%		0.0000%	
0016	Teacher Certificate Fee Revolving	586	0.0087%		0.0170%	
0018	Transportation Regulatory	524	0.0488%		0.0519%	
0021	Financial Institutions	440	0.0166%		0.0265%	
0022	General Professions Dedicated	440	0.0171%		0.0230%	
0026	Live & Learn	350	0.0023%		0.0029%	
0036	IL Veterans' Rehabilitation	444	0.0000%		0.0177%	
0039	State Boating Act	422	0.0437%		0.0424%	
0040	State Parks	422	0.0158%		0.0298%	
0041	Wildlife & Fish	422	0.1864%		0.2249%	
0042	Salmon	422	0.0015%		0.0016%	
0044	Lobbyist Registration Admin	350	0.0042%		0.0053%	
0045	Agricultural Premium	406	0.0000%		0.0000%	
0047	Fire Prevention	592	0.0779%		0.0944%	
0048	Rural/Downstate Health Access	482	0.0003%		0.0003%	
0050	Mental Health	444	0.0216%		0.0257%	
0051	Amusement Ride & Patron Safety	452	0.0010%		0.0016%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (650,698,731)	\$ (426,557,388)	\$ (436,860,021)	\$ (143,398,032)	\$ (18,603,783)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(1,612,255,675)	(1,271,712,950)	(1,532,429,032)	(1,412,793,411)	(260,817,294)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(103,116,291)	(83,824,887)	(72,943,867)	(83,991,114)	(16,140,354)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(6,742,109)	(5,962,267)	(7,584,814)	(2,272,802)	(270,377)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(114,994,392)	(89,655,290)	(109,923,433)	(104,305,955)	(19,341,157)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(496,026,166)	(387,887,846)	(477,048,698)	(441,859,567)	(81,597,673)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(434,149,608)	(340,118,610)	(422,129,642)	(382,726,850)	(70,404,872)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(31,945,816)	(24,792,375)	(33,130,058)	(25,341,604)	(4,502,490)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(27,165,773)	(22,483,310)	(36,479,971)	(18,363,477)	(2,875,601)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	(31,665)	(31,665)	(1,145,433)	(173,133)	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	(15,275)	(15,275)	(552,550)	(83,520)	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(6,068,841)	(3,866,893)	(5,843,649)	(7,639,461)	(1,475,916)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	3,095,411	4,405,819	233,670	1,232,525	279,965
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(395,095,150)	(317,480,351)	(365,880,587)	(347,268,453)	(64,488,819)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(8,229,663)	4,338,135	(4,020,604)	(20,357,263)	(4,239,406)
0011	Road	494	(61,207,270)	(13,298,565)	19,620,127	(73,716,155)	(16,608,957)
0011	Road	360	259	7,453	4,750	(13,749)	(3,087)
0011	Road	510	170,260	190,403	182,876	195,385	37,115
0012	Motor Fuel Tax	492	(6,434,624)	(5,218,849)	(4,026,054)	(1,339,655)	(181,797)
0012	Motor Fuel Tax	494	7,743,428	8,916,758	1,053,969	4,788,682	1,042,500
0013	Prevent & Treat Alcohol & Sub	444	(176,042)	(58,061)	(205,093)	(279,612)	(53,898)
0014	Food & Drug Safety	482	(523,487)	(523,487)	(76,110)	-	-
0016	Teacher Certificate Fee Revolving	586	376,544	498,840	225,593	408,124	83,161
0018	Transportation Regulatory	524	(1,750,078)	(1,376,712)	(1,385,205)	(687,774)	(109,561)
0021	Financial Institutions	440	(1,154,428)	(963,789)	(881,542)	257,537	79,983
0022	General Professions Dedicated	440	(196,814)	(31,353)	89,882	131,761	25,418
0026	Live & Learn	350	(93,479)	(72,617)	(65,799)	(4,466)	853
0036	IL Veterans' Rehabilitation	444	1,076,289	1,203,621	1,156,040	1,235,112	234,622
0039	State Boating Act	422	(2,282,017)	(1,976,994)	(2,957,612)	(1,110,217)	(152,140)
0040	State Parks	422	(1,249,576)	(1,035,197)	(1,754,156)	389,743	136,800
0041	Wildlife & Fish	422	(1,630,342)	(12,426)	(1,573,847)	(542,671)	(65,105)
0042	Salmon	422	(22,836)	(11,326)	35,696	(9,657)	(3,305)
0044	Lobbyist Registration Admin	350	(121,061)	(82,933)	(67,929)	(1,060)	1,613
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(1,126,463)	(447,356)	(665,868)	(193,099)	(21,770)
0048	Rural/Downstate Health Access	482	956	3,114	2,304	(4,010)	(926)
0050	Mental Health	444	(551,006)	(366,122)	(398,969)	(109,887)	(12,336)
0051	Amusement Ride & Patron Safety	452	61,655	73,165	17,503	23,559	4,866

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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (40,928,254)	\$ 15,188,364	\$ 20,754,729	\$ 7,629,357	\$ 1,083,126
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(62,183,169)	23,075,990	31,533,111	11,591,427	1,645,612
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(3,522,614)	1,307,232	1,786,319	656,643	93,222
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(142,399)	52,844	72,211	26,544	3,768
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(4,626,925)	1,717,038	2,346,316	862,495	122,447
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(19,746,079)	7,327,711	10,013,245	3,680,823	522,559
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(17,170,079)	6,371,765	8,706,954	3,200,636	454,388
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(1,306,220)	484,734	662,385	243,490	34,568
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(855,019)	317,295	433,580	159,382	22,627
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(402,076)	149,209	203,893	74,950	10,641
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(239,281)	88,796	121,339	44,604	6,332
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(14,172,477)	5,259,366	7,186,869	2,641,860	375,060
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(2,294,882)	851,624	1,163,736	427,784	60,732
0011	Road	494	(8,748,139)	3,246,408	4,436,185	1,630,721	231,510
0011	Road	360	(1,314)	487	666	245	35
0011	Road	510	(3,678)	1,365	1,865	686	97
0012	Motor Fuel Tax	492	(222,001)	82,384	112,577	41,383	5,875
0012	Motor Fuel Tax	494	(214,250)	79,508	108,646	39,938	5,670
0013	Prevent & Treat Alcohol & Sub	444	(21,543)	7,995	10,925	4,016	570
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(22,331)	8,287	11,324	4,163	591
0018	Transportation Regulatory	524	(68,177)	25,300	34,572	12,709	1,804
0021	Financial Institutions	440	(34,811)	12,918	17,653	6,489	921
0022	General Professions Dedicated	440	(30,213)	11,212	15,321	5,632	800
0026	Live & Learn	350	(3,809)	1,414	1,932	710	101
0036	IL Veterans' Rehabilitation	444	(23,251)	8,628	11,791	4,334	615
0039	State Boating Act	422	(55,697)	20,669	28,244	10,382	1,474
0040	State Parks	422	(39,146)	14,527	19,851	7,297	1,036
0041	Wildlife & Fish	422	(295,432)	109,634	149,814	55,071	7,818
0042	Salmon	422	(2,102)	780	1,066	392	56
0044	Lobbyist Registration Admin	350	(6,962)	2,584	3,531	1,298	184
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(124,005)	46,018	62,883	23,116	3,282
0048	Rural/Downstate Health Access	482	(394)	146	200	73	10
0050	Mental Health	444	(33,760)	12,528	17,120	6,293	893
0051	Amusement Ride & Patron Safety	452	(2,102)	780	1,066	392	56

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (773,401,768)	\$ (605,377,043)	\$ (694,700,082)	\$ (542,384,535)	\$ (97,212,245)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(1,175,045,940)	(919,762,374)	(1,055,472,767)	(824,056,492)	(147,696,623)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(66,565,177)	(52,103,619)	(59,791,477)	(46,681,976)	(8,366,866)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(2,690,855)	(2,106,256)	(2,417,033)	(1,887,089)	(338,225)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(87,432,818)	(68,437,679)	(78,535,618)	(61,316,395)	(10,989,810)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(373,132,313)	(292,067,783)	(335,162,211)	(261,676,667)	(46,900,620)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(324,454,860)	(253,965,706)	(291,438,196)	(227,539,303)	(40,782,139)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(24,683,015)	(19,320,528)	(22,171,261)	(17,310,131)	(3,102,515)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(16,156,882)	(12,646,733)	(14,512,751)	(11,330,777)	(2,030,829)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(7,597,847)	(5,947,184)	(6,824,687)	(5,328,349)	(955,006)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(4,521,577)	(3,539,246)	(4,061,459)	(3,170,969)	(568,337)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(267,810,596)	(209,627,640)	(240,558,074)	(187,814,836)	(33,662,276)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(43,365,308)	(33,944,016)	(38,952,436)	(30,411,971)	(5,450,774)
0011	Road	494	(165,309,447)	(129,395,289)	(148,487,488)	(115,931,061)	(20,778,462)
0011	Road	360	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)
0011	Road	510	(69,504)	(54,404)	(62,431)	(48,743)	(8,736)
0012	Motor Fuel Tax	492	(4,195,041)	(3,283,651)	(3,768,152)	(2,941,971)	(527,293)
0012	Motor Fuel Tax	494	(4,048,587)	(3,169,015)	(3,636,601)	(2,839,263)	(508,884)
0013	Prevent & Treat Alcohol & Sub	444	(407,093)	(318,650)	(365,667)	(285,493)	(51,169)
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(421,986)	(330,308)	(379,045)	(295,938)	(53,041)
0018	Transportation Regulatory	524	(1,288,300)	(1,008,411)	(1,157,202)	(903,481)	(161,932)
0021	Financial Institutions	440	(657,802)	(514,892)	(590,864)	(461,315)	(82,682)
0022	General Professions Dedicated	440	(570,923)	(446,887)	(512,825)	(400,387)	(71,762)
0026	Live & Learn	350	(71,986)	(56,347)	(64,661)	(50,484)	(9,048)
0036	IL Veterans' Rehabilitation	444	(439,362)	(343,909)	(394,653)	(308,124)	(55,225)
0039	State Boating Act	422	(1,052,484)	(823,827)	(945,383)	(738,104)	(132,291)
0040	State Parks	422	(739,717)	(579,011)	(664,443)	(518,762)	(92,978)
0041	Wildlife & Fish	422	(5,582,632)	(4,369,782)	(5,014,541)	(3,915,084)	(701,705)
0042	Salmon	422	(39,716)	(31,088)	(35,675)	(27,853)	(4,992)
0044	Lobbyist Registration Admin	350	(131,560)	(102,978)	(118,173)	(92,263)	(16,536)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(2,343,266)	(1,834,182)	(2,104,814)	(1,643,326)	(294,535)
0048	Rural/Downstate Health Access	482	(7,447)	(5,829)	(6,689)	(5,222)	(936)
0050	Mental Health	444	(637,944)	(499,348)	(573,027)	(447,388)	(80,186)
0051	Amusement Ride & Patron Safety	452	(39,716)	(31,088)	(35,675)	(27,853)	(4,992)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ -	\$ 442,245,335	\$ (85,949,896)	\$ (85,949,896)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	912,454,747	108,913,451	156,167,351	156,167,351
0001	General Revenue Requested Appropriation - relating to State Agencies	350	-	108,913,451	(21,167,207)	(21,167,207)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	8,014,397	-	1,557,589	1,557,589
0001	General Revenue Requested Appropriation - relating to State Agencies	418	65,020,580	-	12,636,677	12,636,677
0001	General Revenue Requested Appropriation - relating to State Agencies	426	293,521,570	-	57,045,588	57,045,588
0001	General Revenue Requested Appropriation - relating to State Agencies	444	282,213,291	-	54,847,837	54,847,837
0001	General Revenue Requested Appropriation - relating to State Agencies	478	34,104,947	-	6,628,258	6,628,258
0001	General Revenue Requested Appropriation - relating to State Agencies	492	73,735,250	-	14,330,363	14,330,363
0001	General Revenue Requested Appropriation - relating to State Agencies	494	6,705,666	-	1,303,239	1,303,239
0001	General Revenue Requested Appropriation - relating to State Agencies	511	3,234,775	-	628,675	628,675
0001	General Revenue Requested Appropriation - relating to State Agencies	586	6,947,515	-	1,350,242	1,350,242
0001	General Revenue Requested Appropriation - relating to State Agencies	691	22,171,149	-	4,308,938	4,308,938
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	116,785,607	-	22,697,152	22,697,152
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	22,050,437	-	4,285,478	4,285,478
0011	Road	494	-	305,979,362	(59,466,746)	(59,466,746)
0011	Road	360	75	-	15	15
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	-	9,916,745	(1,927,308)	(1,927,308)
0012	Motor Fuel Tax	494	44,699,843	-	8,687,364	8,687,364
0013	Prevent & Treat Alcohol & Sub	444	619,809	-	120,459	120,459
0014	Food & Drug Safety	482	-	2,693,545	(523,487)	(523,487)
0016	Teacher Certificate Fee Revolving	586	1,370,001	-	266,258	266,258
0018	Transportation Regulatory	524	-	788,882	(153,318)	(153,318)
0021	Financial Institutions	440	-	924,068	(179,592)	(179,592)
0022	General Professions Dedicated	440	-	1,102,184	(214,208)	(214,208)
0026	Live & Learn	350	-	87,998	(17,102)	(17,102)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	5,217,777	-	1,014,069	1,014,069
0040	State Parks	422	3,846,341	-	747,532	747,532
0041	Wildlife & Fish	422	5,760,872	-	1,119,619	1,119,619
0042	Salmon	422	-	309,019	(60,057)	(60,057)
0044	Lobbyist Registration Admin	350	-	176,116	(34,228)	(34,228)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	-	212,251	(41,251)	(41,251)
0048	Rural/Downstate Health Access	482	20	-	4	4
0050	Mental Health	444	-	218,196	(42,406)	(42,406)
0051	Amusement Ride & Patron Safety	452	309,215	-	60,096	60,096

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (85,949,896)	\$ (85,949,896)	\$ (85,949,896)	\$ (12,495,855)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	156,167,351	156,167,351	156,167,351	22,704,541
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(21,167,207)	(21,167,207)	(21,167,207)	(3,077,416)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	1,557,589	1,557,589	1,557,589	226,452
0001	General Revenue Requested Appropriation - relating to State Agencies	418	12,636,677	12,636,677	12,636,677	1,837,195
0001	General Revenue Requested Appropriation - relating to State Agencies	426	57,045,588	57,045,588	57,045,588	8,293,630
0001	General Revenue Requested Appropriation - relating to State Agencies	444	54,847,837	54,847,837	54,847,837	7,974,106
0001	General Revenue Requested Appropriation - relating to State Agencies	478	6,628,258	6,628,258	6,628,258	963,657
0001	General Revenue Requested Appropriation - relating to State Agencies	492	14,330,363	14,330,363	14,330,363	2,083,435
0001	General Revenue Requested Appropriation - relating to State Agencies	494	1,303,239	1,303,239	1,303,239	189,471
0001	General Revenue Requested Appropriation - relating to State Agencies	511	628,675	628,675	628,675	91,400
0001	General Revenue Requested Appropriation - relating to State Agencies	586	1,350,242	1,350,242	1,350,242	196,305
0001	General Revenue Requested Appropriation - relating to State Agencies	691	4,308,938	4,308,938	4,308,938	626,459
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	22,697,152	22,697,152	22,697,152	3,299,847
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	4,285,478	4,285,478	4,285,478	623,047
0011	Road	494	(59,466,746)	(59,466,746)	(59,466,746)	(8,645,632)
0011	Road	360	15	15	15	-
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	(1,927,308)	(1,927,308)	(1,927,308)	(280,205)
0012	Motor Fuel Tax	494	8,687,364	8,687,364	8,687,364	1,263,023
0013	Prevent & Treat Alcohol & Sub	444	120,459	120,459	120,459	17,514
0014	Food & Drug Safety	482	(523,487)	(523,487)	(523,487)	(76,110)
0016	Teacher Certificate Fee Revolving	586	266,258	266,258	266,258	38,711
0018	Transportation Regulatory	524	(153,318)	(153,318)	(153,318)	(22,292)
0021	Financial Institutions	440	(179,592)	(179,592)	(179,592)	(26,108)
0022	General Professions Dedicated	440	(214,208)	(214,208)	(214,208)	(31,144)
0026	Live & Learn	350	(17,102)	(17,102)	(17,102)	(2,488)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	1,014,069	1,014,069	1,014,069	147,432
0040	State Parks	422	747,532	747,532	747,532	108,681
0041	Wildlife & Fish	422	1,119,619	1,119,619	1,119,619	162,777
0042	Salmon	422	(60,057)	(60,057)	(60,057)	(8,734)
0044	Lobbyist Registration Admin	350	(34,228)	(34,228)	(34,228)	(4,976)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	(41,251)	(41,251)	(41,251)	(5,996)
0048	Rural/Downstate Health Access	482	4	4	4	-
0050	Mental Health	444	(42,406)	(42,406)	(42,406)	(6,166)
0051	Amusement Ride & Patron Safety	452	60,096	60,096	60,096	8,735

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2021

Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ -	\$ 835,648,605	\$ (162,904,094)	\$ (162,904,094)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	579,538,831	172,050,084	79,437,196	79,437,196
0001	General Revenue Requested Appropriation - relating to State Agencies	350	153,863,772	-	29,994,710	29,994,710
0001	General Revenue Requested Appropriation - relating to State Agencies	416	-	29,790,129	(5,807,386)	(5,807,386)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	48,807,867	-	9,514,766	9,514,766
0001	General Revenue Requested Appropriation - relating to State Agencies	426	139,516,685	-	27,197,841	27,197,841
0001	General Revenue Requested Appropriation - relating to State Agencies	444	64,928,051	-	12,657,288	12,657,288
0001	General Revenue Requested Appropriation - relating to State Agencies	478	-	25,403,042	(4,952,153)	(4,952,153)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	-	101,922,549	(19,869,117)	(19,869,117)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	6,847,653	(1,334,904)	(1,334,904)
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	3,303,270	(643,950)	(643,950)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	17,487,350	-	3,409,042	3,409,042
0001	General Revenue Requested Appropriation - relating to State Agencies	691	-	4,783,441	(932,500)	(932,500)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	154,935,106	-	30,203,559	30,203,559
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	138,619,389	-	27,022,919	27,022,919
0011	Road	494	776,453,439	-	151,364,386	151,364,386
0011	Road	360	135,373	-	26,390	26,390
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	-	9,732,467	(1,897,279)	(1,897,279)
0012	Motor Fuel Tax	494	-	25,162,742	(4,905,308)	(4,905,308)
0013	Prevent & Treat Alcohol & Sub	444	767,828	-	149,683	149,683
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	-	856,380	(166,946)	(166,946)
0018	Transportation Regulatory	524	-	2,612,759	(509,340)	(509,340)
0021	Financial Institutions	440	-	5,862,244	(1,142,805)	(1,142,805)
0022	General Professions Dedicated	440	542,348	-	105,727	105,727
0026	Live & Learn	350	-	270,466	(52,726)	(52,726)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	-	10,641,344	(2,074,459)	(2,074,459)
0040	State Parks	422	-	12,492,371	(2,435,304)	(2,435,304)
0041	Wildlife & Fish	422	-	1,115,389	(217,438)	(217,438)
0042	Salmon	422	360,919	-	70,359	70,359
0044	Lobbyist Registration Admin	350	-	225,238	(43,909)	(43,909)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	-	265,526	(51,763)	(51,763)
0048	Rural/Downstate Health Access	482	45,122	-	8,796	8,796
0050	Mental Health	444	-	990,844	(193,158)	(193,158)
0051	Amusement Ride & Patron Safety	452	-	45,037	(8,780)	(8,780)

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (162,904,094)	\$ (162,904,094)	\$ (162,904,094)	\$ (21,128,135)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	79,437,196	79,437,196	79,437,196	10,302,767
0001	General Revenue Requested Appropriation - relating to State Agencies	350	29,994,710	29,994,710	29,994,710	3,890,222
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(5,807,386)	(5,807,386)	(5,807,386)	(753,199)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	9,514,766	9,514,766	9,514,766	1,234,037
0001	General Revenue Requested Appropriation - relating to State Agencies	426	27,197,841	27,197,841	27,197,841	3,527,480
0001	General Revenue Requested Appropriation - relating to State Agencies	444	12,657,288	12,657,288	12,657,288	1,641,611
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(4,952,153)	(4,952,153)	(4,952,153)	(642,277)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(19,869,117)	(19,869,117)	(19,869,117)	(2,576,964)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	(1,334,904)	(1,334,904)	(1,334,904)	(173,133)
0001	General Revenue Requested Appropriation - relating to State Agencies	511	(643,950)	(643,950)	(643,950)	(83,520)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	3,409,042	3,409,042	3,409,042	442,140
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(932,500)	(932,500)	(932,500)	(120,941)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	30,203,559	30,203,559	30,203,559	3,917,311
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	27,022,919	27,022,919	27,022,919	3,504,794
0011	Road	494	151,364,386	151,364,386	151,364,386	19,631,509
0011	Road	360	26,390	26,390	26,390	3,423
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	(1,897,279)	(1,897,279)	(1,897,279)	(246,072)
0012	Motor Fuel Tax	494	(4,905,308)	(4,905,308)	(4,905,308)	(636,202)
0013	Prevent & Treat Alcohol & Sub	444	149,683	149,683	149,683	19,413
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(166,946)	(166,946)	(166,946)	(21,650)
0018	Transportation Regulatory	524	(509,340)	(509,340)	(509,340)	(66,059)
0021	Financial Institutions	440	(1,142,805)	(1,142,805)	(1,142,805)	(148,219)
0022	General Professions Dedicated	440	105,727	105,727	105,727	13,713
0026	Live & Learn	350	(52,726)	(52,726)	(52,726)	(6,836)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	(2,074,459)	(2,074,459)	(2,074,459)	(269,049)
0040	State Parks	422	(2,435,304)	(2,435,304)	(2,435,304)	(315,851)
0041	Wildlife & Fish	422	(217,438)	(217,438)	(217,438)	(28,199)
0042	Salmon	422	70,359	70,359	70,359	9,124
0044	Lobbyist Registration Admin	350	(43,909)	(43,909)	(43,909)	(5,693)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	(51,763)	(51,763)	(51,763)	(6,711)
0048	Rural/Downstate Health Access	482	8,796	8,796	8,796	1,142
0050	Mental Health	444	(193,158)	(193,158)	(193,158)	(25,054)
0051	Amusement Ride & Patron Safety	452	(8,780)	(8,780)	(8,780)	(1,137)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 2,139,951,741	\$ -	\$ 412,485,281	\$ 412,485,281
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	25,009,915	3,192,931,763	(610,631,113)	(610,631,113)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	-	217,146,725	(41,856,003)	(41,856,003)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	1,768,790	-	340,942	340,942
0001	General Revenue Requested Appropriation - relating to State Agencies	418	-	233,904,254	(45,086,092)	(45,086,092)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	-	972,175,627	(187,391,203)	(187,391,203)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	-	830,226,091	(160,029,794)	(160,029,794)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	-	39,597,973	(7,632,686)	(7,632,686)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	-	23,942,989	(4,615,118)	(4,615,118)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	-	14,672,561	(2,828,202)	(2,828,202)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	23,241,125	-	4,479,831	4,479,831
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	-	861,265,543	(166,012,788)	(166,012,788)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	31,761,286	-	6,122,130	6,122,130
0011	Road	494	108,701,375	-	20,952,676	20,952,676
0011	Road	360	-	47	(9)	(9)
0011	Road	510	1,262,964	-	243,442	243,442
0012	Motor Fuel Tax	492	9,374,646	-	1,807,005	1,807,005
0012	Motor Fuel Tax	494	42,666,759	-	8,224,209	8,224,209
0013	Prevent & Treat Alcohol & Sub	444	-	91,039	(17,548)	(17,548)
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	3,743,356	-	721,549	721,549
0018	Transportation Regulatory	524	1,395,852	-	269,057	269,057
0021	Financial Institutions	440	4,464,654	-	860,582	860,582
0022	General Professions Dedicated	440	2,660,395	-	512,803	512,803
0026	Live & Learn	350	270,520	-	52,144	52,144
0036	IL Veterans' Rehabilitation	444	7,983,742	-	1,538,902	1,538,902
0039	State Boating Act	422	-	588,553	(113,446)	(113,446)
0040	State Parks	422	6,314,037	-	1,217,059	1,217,059
0041	Wildlife & Fish	422	17,356,487	-	3,345,541	3,345,541
0042	Salmon	422	45,031	-	8,680	8,680
0044	Lobbyist Registration Admin	350	495,955	-	95,598	95,598
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	7,438,593	-	1,433,822	1,433,822
0048	Rural/Downstate Health Access	482	-	15	(3)	(3)
0050	Mental Health	444	1,848,267	-	356,262	356,262
0051	Amusement Ride & Patron Safety	452	270,587	-	52,157	52,157

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 412,485,281	\$ 412,485,281	\$ 412,485,281	\$ 77,525,336
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(610,631,113)	(610,631,113)	(610,631,113)	(114,766,283)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(41,856,003)	(41,856,003)	(41,856,003)	(7,866,710)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	340,942	340,942	340,942	64,080
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(45,086,092)	(45,086,092)	(45,086,092)	(8,473,794)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(187,391,203)	(187,391,203)	(187,391,203)	(35,219,612)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(160,029,794)	(160,029,794)	(160,029,794)	(30,077,121)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(7,632,686)	(7,632,686)	(7,632,686)	(1,434,543)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(4,615,118)	(4,615,118)	(4,615,118)	(867,399)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(2,828,202)	(2,828,202)	(2,828,202)	(531,551)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	4,479,831	4,479,831	4,479,831	841,970
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(166,012,788)	(166,012,788)	(166,012,788)	(31,201,603)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	6,122,130	6,122,130	6,122,130	1,150,636
0011	Road	494	20,952,676	20,952,676	20,952,676	3,937,995
0011	Road	360	(9)	(9)	(9)	(2)
0011	Road	510	243,442	243,442	243,442	45,754
0012	Motor Fuel Tax	492	1,807,005	1,807,005	1,807,005	339,621
0012	Motor Fuel Tax	494	8,224,209	8,224,209	8,224,209	1,545,714
0013	Prevent & Treat Alcohol & Sub	444	(17,548)	(17,548)	(17,548)	(3,299)
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	721,549	721,549	721,549	135,611
0018	Transportation Regulatory	524	269,057	269,057	269,057	50,567
0021	Financial Institutions	440	860,582	860,582	860,582	161,744
0022	General Professions Dedicated	440	512,803	512,803	512,803	96,380
0026	Live & Learn	350	52,144	52,144	52,144	9,800
0036	IL Veterans' Rehabilitation	444	1,538,902	1,538,902	1,538,902	289,232
0039	State Boating Act	422	(113,446)	(113,446)	(113,446)	(21,323)
0040	State Parks	422	1,217,059	1,217,059	1,217,059	228,742
0041	Wildlife & Fish	422	3,345,541	3,345,541	3,345,541	628,782
0042	Salmon	422	8,680	8,680	8,680	1,631
0044	Lobbyist Registration Admin	350	95,598	95,598	95,598	17,965
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	1,433,822	1,433,822	1,433,822	269,483
0048	Rural/Downstate Health Access	482	(3)	(3)	(3)	-
0050	Mental Health	444	356,262	356,262	356,262	66,957
0051	Amusement Ride & Patron Safety	452	52,157	52,157	52,157	9,802

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0052	Federal Title III SS & Employ	427	0.7427%		0.8394%	
0052	Federal Title III SS & Employ	360	0.0010%		0.0006%	
0054	State Pensions	370	0.0490%		0.0563%	
0057	IL State Pharmacy Disciplinary	440	0.0071%		0.0082%	
0059	Public Utility	524	0.1065%		0.1228%	
0063	Public Health Services	482	0.2275%		0.2848%	
0065	US Environmental Protection	532	0.1021%		0.1217%	
0067	Radiation Protection	588	0.0251%		0.0306%	
0068	Hospital Licensure Fund	482	0.0021%		0.0040%	
0072	Underground Storage Tank	532	0.0343%		0.0427%	
0072	Underground Storage Tank	592	0.0153%		0.0169%	
0072	Underground Storage Tank	492	0.0077%		0.0091%	
0074	EPA Special State Projects Trust Fund	532	0.0012%		0.0010%	
0075	Compassionate Use of Medical Cannabis	406	0.0095%		0.0080%	
0075	Compassionate Use of Medical Cannabis	482	0.0103%		0.0105%	
0075	Compassionate Use of Medical Cannabis	440	0.0041%		0.0051%	
0075	Compassionate Use of Medical Cannabis	493	0.0009%		0.0015%	
0077	Mines & Minerals UIC	422	0.0007%		0.0007%	
0078	Solid Waste Management	532	0.0357%		0.0465%	
0081	Vocational Rehabilitation	444	0.3276%		0.3758%	
0082	Distance Learning	601	0.0002%		0.0002%	
0085	IL Gaming Law Enforcement	340	0.0029%		0.0016%	
0085	IL Gaming Law Enforcement	492	0.0000%		0.0000%	
0089	Subtitle D Management	532	0.0064%		0.0090%	
0090	Special Federal Grant Project	295	0.0000%		0.0000%	
0091	Clean Air Act (CAA) Permit	532	0.0459%		0.0585%	
0093	IL State Medical Disciplinary	440	0.0157%		0.0193%	
0103	State Treasurer's Admin	370	0.0518%		0.0629%	
0117	St Appellate Defender Federal	290	0.0000%		0.0000%	
0118	Facility Licensing	482	0.0075%		0.0129%	
0129	State Gaming	565	0.1823%		0.2360%	
0129	State Gaming	444	0.0007%		0.0010%	
0131	Council on Dev Disabilities	558	0.0039%		0.0046%	
0137	Plugging & Restoration	422	0.0031%		0.0038%	
0141	Capital Development	511	0.0909%		0.1129%	
0141	Capital Development	422	0.0045%		0.0072%	
0141	Capital Development	507	0.0059%		0.0084%	
0144	SBE Special Purpose Trust	586	0.0198%		0.0243%	
0145	Explosives Regulatory	422	0.0010%		0.0012%	
0146	Aggregate Operations Regulatory	422	0.0010%		0.0010%	

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0052	Federal Title III SS & Employ	427	\$ (24,250,363)	\$ (18,211,777)	\$ (18,151,073)	\$ (7,044,143)	\$ (1,010,998)
0052	Federal Title III SS & Employ	360	(67,181)	(62,865)	(35,155)	(42,804)	(8,387)
0054	State Pensions	370	(1,404,670)	(999,652)	(3,235,384)	(721,994)	(54,503)
0057	IL State Pharmacy Disciplinary	440	(284,272)	(225,282)	(203,473)	(59,983)	(7,338)
0059	Public Utility	524	(3,236,218)	(2,352,803)	(2,545,755)	(857,805)	(112,713)
0063	Public Health Services	482	(3,958,492)	(1,909,660)	(3,266,545)	(191,977)	57,220
0065	US Environmental Protection	532	(2,210,345)	(1,334,843)	(1,275,192)	(421,974)	(55,388)
0067	Radiation Protection	588	(169,870)	50,265	26,273	(18,698)	(4,581)
0068	Hospital Licensure Fund	482	(70,532)	(41,757)	(30,564)	82,840	18,705
0072	Underground Storage Tank	532	(387,366)	(80,185)	(283,621)	(16,503)	5,457
0072	Underground Storage Tank	592	(410,865)	(289,288)	(136,951)	(135,106)	(26,022)
0072	Underground Storage Tank	492	(220,166)	(154,701)	(135,311)	(41,366)	(5,214)
0074	EPA Special State Projects Trust Fund	532	(94,361)	(87,167)	(23,864)	(31,142)	(6,356)
0075	Compassionate Use of Medical Cannabis	406	(257,869)	(200,317)	(141,282)	(244,992)	(49,209)
0075	Compassionate Use of Medical Cannabis	482	(112,989)	(37,452)	(263,903)	(174,312)	(29,146)
0075	Compassionate Use of Medical Cannabis	440	(132,278)	(95,589)	(43,370)	(1,763)	597
0075	Compassionate Use of Medical Cannabis	493	(30,342)	(19,552)	(1,602)	24,131	5,177
0077	Mines & Minerals UIC	422	(71,230)	(66,194)	(75,434)	(20,005)	(2,162)
0078	Solid Waste Management	532	(662,258)	(327,740)	(453,466)	90,442	32,949
0081	Vocational Rehabilitation	444	(10,237,290)	(7,533,810)	(6,350,150)	(2,526,429)	(372,426)
0082	Distance Learning	601	3,150	4,589	(10,623)	(4,574)	(616)
0085	IL Gaming Law Enforcement	340	(425,814)	(414,304)	(367,363)	(167,881)	(26,182)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(174,993)	(110,247)	(97,911)	55,570	14,705
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(16,219)	-	-
0091	Clean Air Act (CAA) Permit	532	(939,917)	(519,073)	(596,573)	37,478	25,322
0093	IL State Medical Disciplinary	440	(178,302)	(39,459)	47,761	4,430	(745)
0103	State Treasurer's Admin	370	3,820,890	4,273,388	2,174,957	175,884	(12,777)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	497,749	590,550	416,433	274,256	48,428
0129	State Gaming	565	(3,315,135)	(1,617,367)	(1,969,350)	424,179	149,036
0129	State Gaming	444	17,334	24,528	14,497	10,055	1,818
0131	Council on Dev Disabilities	558	(85,852)	(52,759)	(72,538)	(22,684)	(2,760)
0137	Plugging & Restoration	422	(102,865)	(75,529)	119,590	18,423	(292)
0141	Capital Development	511	(1,344,771)	(532,576)	(573,690)	(25,695)	11,000
0141	Capital Development	422	54,006	105,803	35,017	104,294	21,895
0141	Capital Development	507	53,827	114,256	201,617	97,090	14,926
0144	SBE Special Purpose Trust	586	410,195	585,008	937,607	122,268	(1,474)
0145	Explosives Regulatory	422	73,119	81,751	49,184	3,625	(434)
0146	Aggregate Operations Regulatory	422	59,496	66,690	(16,690)	(18,309)	(3,087)

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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0052	Federal Title III SS & Employ	427	\$ (1,102,647)	\$ 409,189	\$ 559,153	\$ 205,542	\$ 29,180
0052	Federal Title III SS & Employ	360	(788)	292	400	147	21
0054	State Pensions	370	(73,956)	27,445	37,503	13,786	1,957
0057	IL State Pharmacy Disciplinary	440	(10,772)	3,997	5,462	2,008	285
0059	Public Utility	524	(161,312)	59,862	81,801	30,070	4,269
0063	Public Health Services	482	(374,117)	138,834	189,715	69,738	9,901
0065	US Environmental Protection	532	(159,867)	59,326	81,068	29,800	4,231
0067	Radiation Protection	588	(40,197)	14,917	20,384	7,493	1,064
0068	Hospital Licensure Fund	482	(5,254)	1,950	2,665	979	139
0072	Underground Storage Tank	532	(56,091)	20,815	28,444	10,456	1,484
0072	Underground Storage Tank	592	(22,200)	8,238	11,258	4,138	588
0072	Underground Storage Tank	492	(11,954)	4,436	6,062	2,228	316
0074	EPA Special State Projects Trust Fund	532	(1,314)	487	666	245	35
0075	Compassionate Use of Medical Cannabis	406	(10,509)	3,900	5,329	1,959	278
0075	Compassionate Use of Medical Cannabis	482	(13,793)	5,119	6,994	2,571	365
0075	Compassionate Use of Medical Cannabis	440	(6,699)	2,486	3,397	1,249	177
0075	Compassionate Use of Medical Cannabis	493	(1,970)	731	999	367	52
0077	Mines & Minerals UIC	422	(920)	341	466	171	24
0078	Solid Waste Management	532	(61,083)	22,668	30,975	11,386	1,616
0081	Vocational Rehabilitation	444	(493,656)	183,194	250,333	92,021	13,064
0082	Distance Learning	601	(263)	97	133	49	7
0085	IL Gaming Law Enforcement	340	(2,102)	780	1,066	392	56
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(11,823)	4,387	5,995	2,204	313
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(76,846)	28,517	38,969	14,325	2,034
0093	IL State Medical Disciplinary	440	(25,353)	9,408	12,856	4,726	671
0103	State Treasurer's Admin	370	(82,626)	30,662	41,900	15,402	2,187
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(16,946)	6,288	8,593	3,159	448
0129	State Gaming	565	(310,013)	115,045	157,208	57,789	8,204
0129	State Gaming	444	(1,314)	487	666	245	35
0131	Council on Dev Disabilities	558	(6,043)	2,242	3,064	1,126	160
0137	Plugging & Restoration	422	(4,992)	1,852	2,531	930	132
0141	Capital Development	511	(148,307)	55,036	75,207	27,646	3,925
0141	Capital Development	422	(9,458)	3,510	4,796	1,763	250
0141	Capital Development	507	(11,034)	4,095	5,596	2,057	292
0144	SBE Special Purpose Trust	586	(31,921)	11,846	16,187	5,950	845
0145	Explosives Regulatory	422	(1,576)	585	799	294	42
0146	Aggregate Operations Regulatory	422	(1,314)	487	666	245	35

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0052	Federal Title III SS & Employ	427	\$ (20,836,199)	\$ (16,309,449)	\$ (18,715,898)	\$ (14,612,369)	\$ (2,618,992)
0052	Federal Title III SS & Employ	360	(14,894)	(11,658)	(13,378)	(10,445)	(1,872)
0054	State Pensions	370	(1,397,520)	(1,093,903)	(1,255,307)	(980,077)	(175,660)
0057	IL State Pharmacy Disciplinary	440	(203,546)	(159,325)	(182,833)	(142,747)	(25,585)
0059	Public Utility	524	(3,048,231)	(2,385,990)	(2,738,042)	(2,137,716)	(383,145)
0063	Public Health Services	482	(7,069,513)	(5,533,632)	(6,350,117)	(4,957,830)	(888,598)
0065	US Environmental Protection	532	(3,020,926)	(2,364,617)	(2,713,515)	(2,118,567)	(379,713)
0067	Radiation Protection	588	(759,576)	(594,555)	(682,281)	(532,688)	(95,474)
0068	Hospital Licensure Fund	482	(99,291)	(77,720)	(89,187)	(69,632)	(12,480)
0072	Underground Storage Tank	532	(1,059,931)	(829,656)	(952,072)	(743,326)	(133,227)
0072	Underground Storage Tank	592	(419,504)	(328,365)	(376,815)	(294,197)	(52,729)
0072	Underground Storage Tank	492	(225,887)	(176,812)	(202,900)	(158,414)	(28,393)
0074	EPA Special State Projects Trust Fund	532	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)
0075	Compassionate Use of Medical Cannabis	406	(198,582)	(155,439)	(178,374)	(139,265)	(24,961)
0075	Compassionate Use of Medical Cannabis	482	(260,639)	(204,014)	(234,116)	(182,785)	(32,761)
0075	Compassionate Use of Medical Cannabis	440	(126,596)	(99,092)	(113,713)	(88,781)	(15,912)
0075	Compassionate Use of Medical Cannabis	493	(37,234)	(29,145)	(33,445)	(26,112)	(4,680)
0077	Mines & Minerals UIC	422	(17,376)	(13,601)	(15,608)	(12,186)	(2,184)
0078	Solid Waste Management	532	(1,154,257)	(903,490)	(1,036,799)	(809,477)	(145,084)
0081	Vocational Rehabilitation	444	(9,328,382)	(7,301,752)	(8,379,122)	(6,541,968)	(1,172,525)
0082	Distance Learning	601	(4,965)	(3,886)	(4,459)	(3,482)	(624)
0085	IL Gaming Law Enforcement	340	(39,716)	(31,088)	(35,675)	(27,853)	(4,992)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(223,405)	(174,869)	(200,671)	(156,673)	(28,081)
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(1,452,130)	(1,136,649)	(1,304,360)	(1,018,375)	(182,524)
0093	IL State Medical Disciplinary	440	(479,079)	(374,997)	(430,327)	(335,977)	(60,217)
0103	State Treasurer's Admin	370	(1,561,350)	(1,222,140)	(1,402,466)	(1,094,970)	(196,253)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(320,213)	(250,646)	(287,628)	(224,565)	(40,249)
0129	State Gaming	565	(5,858,164)	(4,585,454)	(5,262,035)	(4,108,314)	(736,338)
0129	State Gaming	444	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)
0131	Council on Dev Disabilities	558	(114,185)	(89,377)	(102,565)	(80,077)	(14,352)
0137	Plugging & Restoration	422	(94,326)	(73,834)	(84,728)	(66,151)	(11,856)
0141	Capital Development	511	(2,802,486)	(2,193,634)	(2,517,304)	(1,965,376)	(352,257)
0141	Capital Development	422	(178,724)	(139,895)	(160,537)	(125,338)	(22,465)
0141	Capital Development	507	(208,511)	(163,211)	(187,293)	(146,228)	(26,209)
0144	SBE Special Purpose Trust	586	(603,192)	(472,146)	(541,811)	(423,017)	(75,818)
0145	Explosives Regulatory	422	(29,787)	(23,316)	(26,756)	(20,890)	(3,744)
0146	Aggregate Operations Regulatory	422	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0052	Federal Title III SS & Employ	427	\$ -	\$ 13,951,121	\$ (2,711,385)	\$ (2,711,385)
0052	Federal Title III SS & Employ	360	-	176,538	(34,310)	(34,310)
0054	State Pensions	370	12,549,476	-	2,438,977	2,438,977
0057	IL State Pharmacy Disciplinary	440	-	264,026	(51,313)	(51,313)
0059	Public Utility	524	-	825,809	(160,495)	(160,495)
0063	Public Health Services	482	3,559,951	-	691,872	691,872
0065	US Environmental Protection	532	-	2,328,847	(452,609)	(452,609)
0067	Radiation Protection	588	-	350,795	(68,177)	(68,177)
0068	Hospital Licensure Fund	482	-	132,111	(25,676)	(25,676)
0072	Underground Storage Tank	532	533,737	-	103,731	103,731
0072	Underground Storage Tank	592	-	1,190,711	(231,413)	(231,413)
0072	Underground Storage Tank	492	-	264,038	(51,315)	(51,315)
0074	EPA Special State Projects Trust Fund	532	-	397,311	(77,217)	(77,217)
0075	Compassionate Use of Medical Cannabis	406	-	484,905	(94,241)	(94,241)
0075	Compassionate Use of Medical Cannabis	482	1,193,452	-	231,946	231,946
0075	Compassionate Use of Medical Cannabis	440	-	396,953	(77,147)	(77,147)
0075	Compassionate Use of Medical Cannabis	493	-	132,350	(25,722)	(25,722)
0077	Mines & Minerals UIC	422	44,308	-	8,611	8,611
0078	Solid Waste Management	532	4,358	-	847	847
0081	Vocational Rehabilitation	444	-	13,208,805	(2,567,116)	(2,567,116)
0082	Distance Learning	601	88,345	-	17,170	17,170
0085	IL Gaming Law Enforcement	340	-	308,518	(59,960)	(59,960)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	219,934	(42,744)	(42,744)
0090	Special Federal Grant Project	295	-	574,034	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	-	480,221	(93,330)	(93,330)
0093	IL State Medical Disciplinary	440	-	837,482	(162,764)	(162,764)
0103	State Treasurer's Admin	370	11,616,005	-	2,257,558	2,257,558
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	839,538	-	163,163	163,163
0129	State Gaming	565	-	1,700,451	(330,481)	(330,481)
0129	State Gaming	444	44,221	-	8,594	8,594
0131	Council on Dev Disabilities	558	44,625	-	8,673	8,673
0137	Plugging & Restoration	422	-	1,236,262	(240,266)	(240,266)
0141	Capital Development	511	-	1,579,753	(307,023)	(307,023)
0141	Capital Development	422	309,650	-	60,180	60,180
0141	Capital Development	507	-	661,934	(128,646)	(128,646)
0144	SBE Special Purpose Trust	586	-	2,516,179	(489,017)	(489,017)
0145	Explosives Regulatory	422	176,669	-	34,335	34,335
0146	Aggregate Operations Regulatory	422	485,840	-	94,422	94,422

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0052	Federal Title III SS & Employ	427	\$ (2,711,385)	\$ (2,711,385)	\$ (2,711,385)	\$ (394,196)
0052	Federal Title III SS & Employ	360	(34,310)	(34,310)	(34,310)	(4,988)
0054	State Pensions	370	2,438,977	2,438,977	2,438,977	354,591
0057	IL State Pharmacy Disciplinary	440	(51,313)	(51,313)	(51,313)	(7,461)
0059	Public Utility	524	(160,495)	(160,495)	(160,495)	(23,334)
0063	Public Health Services	482	691,872	691,872	691,872	100,591
0065	US Environmental Protection	532	(452,609)	(452,609)	(452,609)	(65,802)
0067	Radiation Protection	588	(68,177)	(68,177)	(68,177)	(9,910)
0068	Hospital Licensure Fund	482	(25,676)	(25,676)	(25,676)	(3,731)
0072	Underground Storage Tank	532	103,731	103,731	103,731	15,082
0072	Underground Storage Tank	592	(231,413)	(231,413)	(231,413)	(33,646)
0072	Underground Storage Tank	492	(51,315)	(51,315)	(51,315)	(7,463)
0074	EPA Special State Projects Trust Fund	532	(77,217)	(77,217)	(77,217)	(11,226)
0075	Compassionate Use of Medical Cannabis	406	(94,241)	(94,241)	(94,241)	(13,700)
0075	Compassionate Use of Medical Cannabis	482	231,946	231,946	231,946	33,722
0075	Compassionate Use of Medical Cannabis	440	(77,147)	(77,147)	(77,147)	(11,218)
0075	Compassionate Use of Medical Cannabis	493	(25,722)	(25,722)	(25,722)	(3,740)
0077	Mines & Minerals UIC	422	8,611	8,611	8,611	1,253
0078	Solid Waste Management	532	847	847	847	123
0081	Vocational Rehabilitation	444	(2,567,116)	(2,567,116)	(2,567,116)	(373,225)
0082	Distance Learning	601	17,170	17,170	17,170	2,495
0085	IL Gaming Law Enforcement	340	(59,960)	(59,960)	(59,960)	(8,718)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(42,744)	(42,744)	(42,744)	(6,214)
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(111,563)	(16,219)
0091	Clean Air Act (CAA) Permit	532	(93,330)	(93,330)	(93,330)	(13,571)
0093	IL State Medical Disciplinary	440	(162,764)	(162,764)	(162,764)	(23,662)
0103	State Treasurer's Admin	370	2,257,558	2,257,558	2,257,558	328,215
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	163,163	163,163	163,163	23,723
0129	State Gaming	565	(330,481)	(330,481)	(330,481)	(48,046)
0129	State Gaming	444	8,594	8,594	8,594	1,251
0131	Council on Dev Disabilities	558	8,673	8,673	8,673	1,260
0137	Plugging & Restoration	422	(240,266)	(240,266)	(240,266)	(34,932)
0141	Capital Development	511	(307,023)	(307,023)	(307,023)	(44,638)
0141	Capital Development	422	60,180	60,180	60,180	8,750
0141	Capital Development	507	(128,646)	(128,646)	(128,646)	(18,704)
0144	SBE Special Purpose Trust	586	(489,017)	(489,017)	(489,017)	(71,094)
0145	Explosives Regulatory	422	34,335	34,335	34,335	4,994
0146	Aggregate Operations Regulatory	422	94,422	94,422	94,422	13,730

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0052	Federal Title III SS & Employ	427	\$ -	\$ 41,039,896	\$ (8,000,452)	\$ (8,000,452)
0052	Federal Title III SS & Employ	360	90,271	-	17,598	17,598
0054	State Pensions	370	-	15,421,866	(3,006,389)	(3,006,389)
0057	IL State Pharmacy Disciplinary	440	-	585,869	(114,211)	(114,211)
0059	Public Utility	524	-	6,578,013	(1,282,339)	(1,282,339)
0063	Public Health Services	482	-	11,215,671	(2,186,420)	(2,186,420)
0065	US Environmental Protection	532	-	1,436,612	(280,058)	(280,058)
0067	Radiation Protection	588	1,129,203	-	220,131	220,131
0068	Hospital Licensure Fund	482	-	541,094	(105,483)	(105,483)
0072	Underground Storage Tank	532	-	538,990	(105,072)	(105,072)
0072	Underground Storage Tank	592	632,435	-	123,289	123,289
0072	Underground Storage Tank	492	-	270,112	(52,657)	(52,657)
0074	EPA Special State Projects Trust Fund	532	135,386	-	26,393	26,393
0075	Compassionate Use of Medical Cannabis	406	902,671	-	175,970	175,970
0075	Compassionate Use of Medical Cannabis	482	-	450,353	(87,793)	(87,793)
0075	Compassionate Use of Medical Cannabis	440	-	44,835	(8,740)	(8,740)
0075	Compassionate Use of Medical Cannabis	493	-	90,146	(17,573)	(17,573)
0077	Mines & Minerals UIC	422	-	315,673	(61,538)	(61,538)
0078	Solid Waste Management	532	-	1,982,180	(386,413)	(386,413)
0081	Vocational Rehabilitation	444	-	10,442,390	(2,035,674)	(2,035,674)
0082	Distance Learning	601	-	45,089	(8,790)	(8,790)
0085	IL Gaming Law Enforcement	340	-	1,082,270	(210,981)	(210,981)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	631,018	(123,013)	(123,013)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	-	2,116,821	(412,660)	(412,660)
0093	IL State Medical Disciplinary	440	903,075	-	176,048	176,048
0103	State Treasurer's Admin	370	11,504,530	-	2,242,731	2,242,731
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	1,037,849	-	202,322	202,322
0129	State Gaming	565	-	7,610,419	(1,483,600)	(1,483,600)
0129	State Gaming	444	45,147	-	8,801	8,801
0131	Council on Dev Disabilities	558	-	180,156	(35,120)	(35,120)
0137	Plugging & Restoration	422	902,253	-	175,888	175,888
0141	Capital Development	511	5,938	-	1,158	1,158
0141	Capital Development	422	-	270,321	(52,697)	(52,697)
0141	Capital Development	507	947,539	-	184,716	184,716
0144	SBE Special Purpose Trust	586	5,864,624	-	1,143,269	1,143,269
0145	Explosives Regulatory	422	270,682	-	52,768	52,768
0146	Aggregate Operations Regulatory	422	-	45,037	(8,780)	(8,780)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0052	Federal Title III SS & Employ	427	\$ (8,000,452)	\$ (8,000,452)	\$ (8,000,452)	\$ (1,037,636)
0052	Federal Title III SS & Employ	360	17,598	17,598	17,598	2,281
0054	State Pensions	370	(3,006,389)	(3,006,389)	(3,006,389)	(389,921)
0057	IL State Pharmacy Disciplinary	440	(114,211)	(114,211)	(114,211)	(14,814)
0059	Public Utility	524	(1,282,339)	(1,282,339)	(1,282,339)	(166,318)
0063	Public Health Services	482	(2,186,420)	(2,186,420)	(2,186,420)	(283,571)
0065	US Environmental Protection	532	(280,058)	(280,058)	(280,058)	(36,322)
0067	Radiation Protection	588	220,131	220,131	220,131	28,548
0068	Hospital Licensure Fund	482	(105,483)	(105,483)	(105,483)	(13,679)
0072	Underground Storage Tank	532	(105,072)	(105,072)	(105,072)	(13,630)
0072	Underground Storage Tank	592	123,289	123,289	123,289	15,990
0072	Underground Storage Tank	492	(52,657)	(52,657)	(52,657)	(6,827)
0074	EPA Special State Projects Trust Fund	532	26,393	26,393	26,393	3,421
0075	Compassionate Use of Medical Cannabis	406	175,970	175,970	175,970	22,821
0075	Compassionate Use of Medical Cannabis	482	(87,793)	(87,793)	(87,793)	(11,388)
0075	Compassionate Use of Medical Cannabis	440	(8,740)	(8,740)	(8,740)	(1,135)
0075	Compassionate Use of Medical Cannabis	493	(17,573)	(17,573)	(17,573)	(2,281)
0077	Mines & Minerals UIC	422	(61,538)	(61,538)	(61,538)	(7,983)
0078	Solid Waste Management	532	(386,413)	(386,413)	(386,413)	(50,115)
0081	Vocational Rehabilitation	444	(2,035,674)	(2,035,674)	(2,035,674)	(264,020)
0082	Distance Learning	601	(8,790)	(8,790)	(8,790)	(1,139)
0085	IL Gaming Law Enforcement	340	(210,981)	(210,981)	(210,981)	(27,365)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(123,013)	(123,013)	(123,013)	(15,953)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(412,660)	(412,660)	(412,660)	(53,521)
0093	IL State Medical Disciplinary	440	176,048	176,048	176,048	22,835
0103	State Treasurer's Admin	370	2,242,731	2,242,731	2,242,731	290,875
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	202,322	202,322	202,322	26,239
0129	State Gaming	565	(1,483,600)	(1,483,600)	(1,483,600)	(192,419)
0129	State Gaming	444	8,801	8,801	8,801	1,142
0131	Council on Dev Disabilities	558	(35,120)	(35,120)	(35,120)	(4,556)
0137	Plugging & Restoration	422	175,888	175,888	175,888	22,813
0141	Capital Development	511	1,158	1,158	1,158	148
0141	Capital Development	422	(52,697)	(52,697)	(52,697)	(6,836)
0141	Capital Development	507	184,716	184,716	184,716	23,959
0144	SBE Special Purpose Trust	586	1,143,269	1,143,269	1,143,269	148,279
0145	Explosives Regulatory	422	52,768	52,768	52,768	6,842
0146	Aggregate Operations Regulatory	422	(8,780)	(8,780)	(8,780)	(1,137)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0052	Federal Title III SS & Employ	427	\$ 43,580,414	\$ -	\$ 8,400,320	\$ 8,400,320
0052	Federal Title III SS & Employ	360	-	180,471	(34,787)	(34,787)
0054	State Pensions	370	3,290,290	-	634,218	634,218
0057	IL State Pharmacy Disciplinary	440	495,812	-	95,570	95,570
0059	Public Utility	524	7,346,958	-	1,416,159	1,416,159
0063	Public Health Services	482	25,834,347	-	4,979,686	4,979,686
0065	US Environmental Protection	532	8,835,669	-	1,703,115	1,703,115
0067	Radiation Protection	588	2,479,574	-	477,949	477,949
0068	Hospital Licensure Fund	482	856,906	-	165,172	165,172
0072	Underground Storage Tank	532	3,787,185	-	729,997	729,997
0072	Underground Storage Tank	592	720,934	-	138,963	138,963
0072	Underground Storage Tank	492	631,098	-	121,647	121,647
0074	EPA Special State Projects Trust Fund	532	-	90,271	(17,400)	(17,400)
0075	Compassionate Use of Medical Cannabis	406	-	677,061	(130,507)	(130,507)
0075	Compassionate Use of Medical Cannabis	482	89,700	-	17,290	17,290
0075	Compassionate Use of Medical Cannabis	440	450,852	-	86,904	86,904
0075	Compassionate Use of Medical Cannabis	493	270,590	-	52,157	52,157
0077	Mines & Minerals UIC	422	-	37	(7)	(7)
0078	Solid Waste Management	532	4,869,657	-	938,648	938,648
0081	Vocational Rehabilitation	444	21,724,725	-	4,187,538	4,187,538
0082	Distance Learning	601	-	9	(2)	(2)
0085	IL Gaming Law Enforcement	340	-	586,521	(113,055)	(113,055)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	1,172,433	-	225,992	225,992
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	5,681,057	-	1,095,049	1,095,049
0093	IL State Medical Disciplinary	440	1,623,031	-	312,846	312,846
0103	State Treasurer's Admin	370	5,004,174	-	964,577	964,577
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	2,435,344	-	469,423	469,423
0129	State Gaming	565	24,212,785	-	4,667,123	4,667,123
0129	State Gaming	444	135,283	-	26,076	26,076
0131	Council on Dev Disabilities	558	315,547	-	60,823	60,823
0137	Plugging & Restoration	422	315,587	-	60,831	60,831
0141	Capital Development	511	9,918,767	-	1,911,887	1,911,887
0141	Capital Development	422	1,217,635	-	234,705	234,705
0141	Capital Development	507	1,127,353	-	217,302	217,302
0144	SBE Special Purpose Trust	586	2,028,779	-	391,056	391,056
0145	Explosives Regulatory	422	90,163	-	17,379	17,379
0146	Aggregate Operations Regulatory	422	-	47	(9)	(9)

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0052	Federal Title III SS & Employ	427	\$ 8,400,320	\$ 8,400,320	\$ 8,400,320	\$ 1,578,814
0052	Federal Title III SS & Employ	360	(34,787)	(34,787)	(34,787)	(6,536)
0054	State Pensions	370	634,218	634,218	634,218	119,200
0057	IL State Pharmacy Disciplinary	440	95,570	95,570	95,570	17,962
0059	Public Utility	524	1,416,159	1,416,159	1,416,159	266,163
0063	Public Health Services	482	4,979,686	4,979,686	4,979,686	935,917
0065	US Environmental Protection	532	1,703,115	1,703,115	1,703,115	320,094
0067	Radiation Protection	588	477,949	477,949	477,949	89,829
0068	Hospital Licensure Fund	482	165,172	165,172	165,172	31,046
0072	Underground Storage Tank	532	729,997	729,997	729,997	137,200
0072	Underground Storage Tank	592	138,963	138,963	138,963	26,119
0072	Underground Storage Tank	492	121,647	121,647	121,647	22,863
0074	EPA Special State Projects Trust Fund	532	(17,400)	(17,400)	(17,400)	(3,271)
0075	Compassionate Use of Medical Cannabis	406	(130,507)	(130,507)	(130,507)	(24,526)
0075	Compassionate Use of Medical Cannabis	482	17,290	17,290	17,290	3,250
0075	Compassionate Use of Medical Cannabis	440	86,904	86,904	86,904	16,332
0075	Compassionate Use of Medical Cannabis	493	52,157	52,157	52,157	9,805
0077	Mines & Minerals UIC	422	(7)	(7)	(7)	(2)
0078	Solid Waste Management	532	938,648	938,648	938,648	176,417
0081	Vocational Rehabilitation	444	4,187,538	4,187,538	4,187,538	787,035
0082	Distance Learning	601	(2)	(2)	(2)	1
0085	IL Gaming Law Enforcement	340	(113,055)	(113,055)	(113,055)	(21,246)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	225,992	225,992	225,992	42,473
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	1,095,049	1,095,049	1,095,049	205,812
0093	IL State Medical Disciplinary	440	312,846	312,846	312,846	58,801
0103	State Treasurer's Admin	370	964,577	964,577	964,577	181,289
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	469,423	469,423	469,423	88,229
0129	State Gaming	565	4,667,123	4,667,123	4,667,123	877,170
0129	State Gaming	444	26,076	26,076	26,076	4,903
0131	Council on Dev Disabilities	558	60,823	60,823	60,823	11,432
0137	Plugging & Restoration	422	60,831	60,831	60,831	11,432
0141	Capital Development	511	1,911,887	1,911,887	1,911,887	359,332
0141	Capital Development	422	234,705	234,705	234,705	44,110
0141	Capital Development	507	217,302	217,302	217,302	40,843
0144	SBE Special Purpose Trust	586	391,056	391,056	391,056	73,499
0145	Explosives Regulatory	422	17,379	17,379	17,379	3,268
0146	Aggregate Operations Regulatory	422	(9)	(9)	(9)	(2)

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0147	Coal Mining Regulatory	422	0.0002%		0.0004%	
0148	Mental Health Reporting	444	0.0015%		0.0019%	
0148	Mental Health Reporting	493	0.0010%		0.0019%	
0151	Reg CPA Admin & Disciplinary	440	0.0033%		0.0040%	
0152	State Crime Laboratory	493	0.0060%		0.0057%	
0156	Motor Vehicle Theft Prevention	546/350	0.0078%		0.0157%	
0159	SBE Teacher Certification Institution	586	0.0098%		0.0053%	
0161	SBE GED Testing Fund	684	0.0003%		0.0003%	
0163	Weights & Measures	406	0.0226%		0.0311%	
0163	Weights & Measures	360	0.0004%		0.0000%	
0166	State Police Merit BD Public Safety	591	0.0135%		0.0003%	
0167	Division of Corp Regis LLP	350	0.0002%		0.0009%	
0169	IL Independent Tax Tribunal	564	0.0000%		0.0007%	
0175	IL School Asbestos Abatement	482	0.0053%		0.0045%	
0177	CHIP Board Payroll Trust	527	0.0013%		0.0015%	
0182	Driver Services Administration	350	0.0084%		0.0117%	
0184	ICJIA Violence Prevention	546	0.0009%		0.0015%	
0185	Secretary of State Spec Lic Pl	350	0.0097%		0.0087%	
0193	Loc Govt Health Insurance Res	416	0.0030%		0.0042%	
0195	IPTIP Administrative Trust	370	0.0095%		0.0127%	
0199	Illinois Fisheries Management	422	0.0026%		0.0031%	
0203	Tchr Health Insurance Security	416	0.0062%		0.0075%	
0207	Pollution Control Board St Tr	532	0.0000%		0.0003%	
0209	State Police Firearm Services	493	0.0355%		0.0632%	
0211	DHS Technology Initiative	444	0.0064%		0.0078%	
0214	Brownfields Redevelopment	532	0.0002%		0.0000%	
0215	Capital Develop Brd Revolving	510	0.0000%		0.0041%	
0215	Capital Develop Brd Revolving	511	0.0000%		0.0000%	
0218	Professions Indirect Cost	440	0.0918%		0.0832%	
0218	Professions Indirect Cost	360	0.0015%		0.0017%	
0220	DCFS Children's Services	418	0.0008%		0.0008%	
0238	IL Health Facilities Planning	482	0.0033%		0.0040%	
0240	Emergency Public Health	482	0.0051%		0.0050%	
0242	ISAC Accounts Receivable	691	0.0004%		0.0012%	
0243	Credit Union	440	0.0109%		0.0135%	
0244	Savings & Resid Finance Reg	440	0.0136%		0.0153%	
0255	DOL Federal Indirect Cost Fund	452	0.0000%		0.0009%	
0258	Nursing Dedicated & Professional	440/482	0.0094%		0.0110%	
0259	Optometric Licn & Disc Brd	440	0.0013%		0.0014%	
0261	Underground Resource Conserv	422	0.0072%		0.0084%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0147	Coal Mining Regulatory	422	\$ 7,148	\$ 10,025	\$ 16,283	\$ 11,663	\$ 2,034
0148	Mental Health Reporting	444	45,854	59,522	25,054	5,576	672
0148	Mental Health Reporting	493	(197,847)	(184,179)	(115,995)	27,385	8,843
0151	Reg CPA Admin & Disciplinary	440	(33,145)	(4,370)	43,505	2,445	(910)
0152	State Crime Laboratory	493	(157,544)	(116,537)	(139,299)	(122,822)	(22,497)
0156	Motor Vehicle Theft Prevention	546/350	934,935	1,047,880	968,988	497,154	80,638
0159	SBE Teacher Certification Institution	586	(229,022)	(190,894)	161,535	(387,640)	(89,901)
0161	SBE GED Testing Fund	684	(42,578)	(40,420)	(26,567)	(7,433)	(926)
0163	Weights & Measures	406	(945,182)	(721,451)	(864,325)	83,047	42,902
0163	Weights & Measures	360	(137,957)	(137,957)	(57,290)	(35,922)	(6,539)
0166	State Police Merit BD Public Safety	591	(1,478,864)	(1,476,706)	(186,713)	(998,965)	(216,650)
0167	Division of Corp Regis LLP	350	(49,517)	(43,043)	(8,804)	39,712	8,660
0169	IL Independent Tax Tribunal	564	16,819	21,855	41,973	48,845	9,280
0175	IL School Asbestos Abatement	482	101,164	133,536	55,382	(119,465)	(26,966)
0177	CHIP Board Payroll Trust	527	(64,902)	(54,112)	(28,830)	(9,508)	(1,361)
0182	Driver Services Administration	350	719,711	803,879	772,428	181,826	17,809
0184	ICJIA Violence Prevention	546	(30,342)	(19,552)	(1,602)	24,131	5,177
0185	Secretary of State Spec Lic Pl	350	9,718	72,305	(310,647)	(248,886)	(43,202)
0193	Loc Govt Health Insurance Res	416	(747)	29,466	(128,595)	10,556	6,644
0195	IPTIP Administrative Trust	370	(298,150)	(206,787)	(189,799)	36,223	13,088
0199	Illinois Fisheries Management	422	(30,157)	(7,857)	(67,587)	(16,595)	(1,399)
0203	Tchr Health Insurance Security	416	(134,961)	(81,007)	(79,284)	(19,170)	(1,907)
0207	Pollution Control Board St Tr	532	18,242	20,400	19,594	20,934	3,977
0209	State Police Firearm Services	493	1,110,279	1,564,935	1,130,379	1,329,043	257,582
0211	DHS Technology Initiative	444	58,449	114,561	86,173	4,902	(1,199)
0214	Brownfields Redevelopment	532	(437,026)	(437,026)	(356,421)	(59,582)	(3,266)
0215	Capital Develop Brd Revolving	510	249,310	278,805	267,783	286,100	54,348
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(2,633,736)	(2,035,201)	(2,084,399)	(2,112,565)	(397,394)
0218	Professions Indirect Cost	360	(97,121)	(84,891)	(82,168)	(19,783)	(1,979)
0220	DCFS Children's Services	418	48,807	54,562	30,402	(8,033)	(2,468)
0238	IL Health Facilities Planning	482	(131,299)	(102,524)	(106,019)	(18,082)	(910)
0240	Emergency Public Health	482	156,490	192,460	68,949	(72,884)	(17,071)
0242	ISAC Accounts Receivable	691	4,709	13,341	68,788	53,517	9,369
0243	Credit Union	440	(477,719)	(380,601)	(402,488)	(49,069)	814
0244	Savings & Resid Finance Reg	440	(434,264)	(324,197)	(292,251)	(127,444)	(19,448)
0255	DOL Federal Indirect Cost Fund	452	54,727	61,201	58,782	62,802	11,931
0258	Nursing Dedicated & Professional	440/482	(320,840)	(241,707)	(161,446)	(55,460)	(7,813)
0259	Optometric Licn & Disc Brd	440	6,878	16,949	(1,498)	(13,062)	(2,686)
0261	Underground Resource Conserv	422	413,246	473,675	172,312	(13,670)	(6,320)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0147	Coal Mining Regulatory	422	\$ (525)	\$ 195	\$ 266	\$ 98	\$ 14
0148	Mental Health Reporting	444	(2,496)	926	1,266	465	66
0148	Mental Health Reporting	493	(2,496)	926	1,266	465	66
0151	Reg CPA Admin & Disciplinary	440	(5,254)	1,950	2,665	979	139
0152	State Crime Laboratory	493	(7,488)	2,779	3,797	1,396	198
0156	Motor Vehicle Theft Prevention	546/350	(20,624)	7,653	10,458	3,844	546
0159	SBE Teacher Certification Institution	586	(6,962)	2,584	3,531	1,298	184
0161	SBE GED Testing Fund	684	(394)	146	200	73	10
0163	Weights & Measures	406	(40,853)	15,161	20,717	7,615	1,081
0163	Weights & Measures	360	-	-	-	-	-
0166	State Police Merit BD Public Safety	591	(394)	146	200	73	10
0167	Division of Corp Regis LLP	350	(1,182)	439	600	220	31
0169	IL Independent Tax Tribunal	564	(920)	341	466	171	24
0175	IL School Asbestos Abatement	482	(5,911)	2,194	2,998	1,102	156
0177	CHIP Board Payroll Trust	527	(1,970)	731	999	367	52
0182	Driver Services Administration	350	(15,369)	5,703	7,794	2,865	407
0184	ICJIA Violence Prevention	546	(1,970)	731	999	367	52
0185	Secretary of State Spec Lic Pl	350	(11,428)	4,241	5,795	2,130	302
0193	Loc Govt Health Insurance Res	416	(5,517)	2,047	2,798	1,028	146
0195	IPTIP Administrative Trust	370	(16,683)	6,191	8,460	3,110	441
0199	Illinois Fisheries Management	422	(4,072)	1,511	2,065	759	108
0203	Tchr Health Insurance Security	416	(9,852)	3,656	4,996	1,837	261
0207	Pollution Control Board St Tr	532	(394)	146	200	73	10
0209	State Police Firearm Services	493	(83,020)	30,809	42,100	15,476	2,197
0211	DHS Technology Initiative	444	(10,246)	3,802	5,196	1,910	271
0214	Brownfields Redevelopment	532	-	-	-	-	-
0215	Capital Develop Brd Revolving	510	(5,386)	1,999	2,731	1,004	143
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(109,293)	40,558	55,422	20,373	2,892
0218	Professions Indirect Cost	360	(2,233)	829	1,132	416	59
0220	DCFS Children's Services	418	(1,051)	390	533	196	28
0238	IL Health Facilities Planning	482	(5,254)	1,950	2,665	979	139
0240	Emergency Public Health	482	(6,568)	2,437	3,331	1,224	174
0242	ISAC Accounts Receivable	691	(1,576)	585	799	294	42
0243	Credit Union	440	(17,734)	6,581	8,993	3,306	469
0244	Savings & Resid Finance Reg	440	(20,098)	7,458	10,192	3,746	532
0255	DOL Federal Indirect Cost Fund	452	(1,182)	439	600	220	31
0258	Nursing Dedicated & Professional	440/482	(14,450)	5,362	7,327	2,694	382
0259	Optometric Licn & Disc Brd	440	(1,839)	682	933	343	49
0261	Underground Resource Conserv	422	(11,034)	4,095	5,596	2,057	292

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0147	Coal Mining Regulatory	422	\$ (9,929)	\$ (7,772)	\$ (8,919)	\$ (6,963)	\$ (1,248)
0148	Mental Health Reporting	444	(47,163)	(36,917)	(42,364)	(33,075)	(5,928)
0148	Mental Health Reporting	493	(47,163)	(36,917)	(42,364)	(33,075)	(5,928)
0151	Reg CPA Admin & Disciplinary	440	(99,291)	(77,720)	(89,187)	(69,632)	(12,480)
0152	State Crime Laboratory	493	(141,490)	(110,750)	(127,092)	(99,226)	(17,784)
0156	Motor Vehicle Theft Prevention	546/350	(389,717)	(305,049)	(350,059)	(273,307)	(48,985)
0159	SBE Teacher Certification Institution	586	(131,560)	(102,978)	(118,173)	(92,263)	(16,536)
0161	SBE GED Testing Fund	684	(7,447)	(5,829)	(6,689)	(5,222)	(936)
0163	Weights & Measures	406	(771,987)	(604,270)	(693,429)	(541,392)	(97,034)
0163	Weights & Measures	360	-	-	-	-	-
0166	State Police Merit BD Public Safety	591	(7,447)	(5,829)	(6,689)	(5,222)	(936)
0167	Division of Corp Regis LLP	350	(22,340)	(17,487)	(20,067)	(15,667)	(2,808)
0169	IL Independent Tax Tribunal	564	(17,376)	(13,601)	(15,608)	(12,186)	(2,184)
0175	IL School Asbestos Abatement	482	(111,702)	(87,435)	(100,335)	(78,337)	(14,040)
0177	CHIP Board Payroll Trust	527	(37,234)	(29,145)	(33,445)	(26,112)	(4,680)
0182	Driver Services Administration	350	(290,426)	(227,330)	(260,872)	(203,675)	(36,505)
0184	ICJIA Violence Prevention	546	(37,234)	(29,145)	(33,445)	(26,112)	(4,680)
0185	Secretary of State Spec Lic Pl	350	(215,958)	(169,040)	(193,982)	(151,451)	(27,145)
0193	Loc Govt Health Insurance Res	416	(104,255)	(81,606)	(93,646)	(73,114)	(13,104)
0195	IPTIP Administrative Trust	370	(315,249)	(246,760)	(283,169)	(221,083)	(39,625)
0199	Illinois Fisheries Management	422	(76,950)	(60,233)	(69,120)	(53,965)	(9,672)
0203	Tchr Health Insurance Security	416	(186,170)	(145,724)	(167,226)	(130,561)	(23,401)
0207	Pollution Control Board St Tr	532	(7,447)	(5,829)	(6,689)	(5,222)	(936)
0209	State Police Firearm Services	493	(1,568,796)	(1,227,969)	(1,409,155)	(1,100,193)	(197,189)
0211	DHS Technology Initiative	444	(193,617)	(151,553)	(173,915)	(135,783)	(24,337)
0214	Brownfields Redevelopment	532	-	-	-	-	-
0215	Capital Develop Brd Revolving	510	(101,773)	(79,663)	(91,417)	(71,373)	(12,792)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(2,065,251)	(1,616,567)	(1,855,090)	(1,448,355)	(259,590)
0218	Professions Indirect Cost	360	(42,199)	(33,031)	(37,904)	(29,594)	(5,304)
0220	DCFS Children's Services	418	(19,858)	(15,544)	(17,837)	(13,926)	(2,496)
0238	IL Health Facilities Planning	482	(99,291)	(77,720)	(89,187)	(69,632)	(12,480)
0240	Emergency Public Health	482	(124,114)	(97,149)	(111,484)	(87,041)	(15,600)
0242	ISAC Accounts Receivable	691	(29,787)	(23,316)	(26,756)	(20,890)	(3,744)
0243	Credit Union	440	(335,107)	(262,304)	(301,006)	(235,010)	(42,121)
0244	Savings & Resid Finance Reg	440	(379,788)	(297,277)	(341,140)	(266,344)	(47,737)
0255	DOL Federal Indirect Cost Fund	452	(22,340)	(17,487)	(20,067)	(15,667)	(2,808)
0258	Nursing Dedicated & Professional	440/482	(273,050)	(213,729)	(245,264)	(191,489)	(34,321)
0259	Optometric Licn & Disc Brd	440	(34,752)	(27,202)	(31,215)	(24,371)	(4,368)
0261	Underground Resource Conserv	422	(208,511)	(163,211)	(187,293)	(146,228)	(26,209)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0147	Coal Mining Regulatory	422	\$ -	\$ 44,146	\$ (8,580)	\$ (8,580)
0148	Mental Health Reporting	444	176,757	-	34,353	34,353
0148	Mental Health Reporting	493	-	441,281	(85,762)	(85,762)
0151	Reg CPA Admin & Disciplinary	440	-	352,991	(68,603)	(68,603)
0152	State Crime Laboratory	493	44,798	-	8,706	8,706
0156	Motor Vehicle Theft Prevention	546/350	220,869	-	42,926	42,926
0159	SBE Teacher Certification Institution	586	-	2,207,659	(429,056)	(429,056)
0161	SBE GED Testing Fund	684	-	88,259	(17,153)	(17,153)
0163	Weights & Measures	406	356,871	-	69,357	69,357
0163	Weights & Measures	360	-	485,667	(94,389)	(94,389)
0166	State Police Merit BD Public Safety	591	-	7,771,535	(1,510,389)	(1,510,389)
0167	Division of Corp Regis LLP	350	-	220,706	(42,894)	(42,894)
0169	IL Independent Tax Tribunal	564	-	132,470	(25,745)	(25,745)
0175	IL School Asbestos Abatement	482	397,724	-	77,297	77,297
0177	CHIP Board Payroll Trust	527	-	176,474	(34,298)	(34,298)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	-	132,350	(25,722)	(25,722)
0185	Secretary of State Spec Lic Pl	350	2,164,840	-	420,734	420,734
0193	Loc Govt Health Insurance Res	416	883,662	-	171,739	171,739
0195	IPTIP Administrative Trust	370	-	307,834	(59,827)	(59,827)
0199	Illinois Fisheries Management	422	309,443	-	60,140	60,140
0203	Tchr Health Insurance Security	416	-	131,763	(25,608)	(25,608)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	1,593,437	-	309,683	309,683
0211	DHS Technology Initiative	444	44,690	-	8,685	8,685
0214	Brownfields Redevelopment	532	-	485,297	(94,317)	(94,317)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	-	1,050,385	(204,141)	(204,141)
0218	Professions Indirect Cost	360	-	43,917	(8,535)	(8,535)
0220	DCFS Children's Services	418	132,502	-	25,752	25,752
0238	IL Health Facilities Planning	482	-	43,701	(8,493)	(8,493)
0240	Emergency Public Health	482	662,694	-	128,794	128,794
0242	ISAC Accounts Receivable	691	-	353,251	(68,654)	(68,654)
0243	Credit Union	440	-	86,715	(16,853)	(16,853)
0244	Savings & Resid Finance Reg	440	-	439,967	(85,507)	(85,507)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	-	661,271	(128,517)	(128,517)
0259	Optometric Licn & Disc Brd	440	88,431	-	17,186	17,186
0261	Underground Resource Conserv	422	1,678,478	-	326,210	326,210

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0147	Coal Mining Regulatory	422	\$ (8,580)	\$ (8,580)	\$ (8,580)	\$ (1,246)
0148	Mental Health Reporting	444	34,353	34,353	34,353	4,992
0148	Mental Health Reporting	493	(85,762)	(85,762)	(85,762)	(12,471)
0151	Reg CPA Admin & Disciplinary	440	(68,603)	(68,603)	(68,603)	(9,976)
0152	State Crime Laboratory	493	8,706	8,706	8,706	1,268
0156	Motor Vehicle Theft Prevention	546/350	42,926	42,926	42,926	6,239
0159	SBE Teacher Certification Institution	586	(429,056)	(429,056)	(429,056)	(62,379)
0161	SBE GED Testing Fund	684	(17,153)	(17,153)	(17,153)	(2,494)
0163	Weights & Measures	406	69,357	69,357	69,357	10,086
0163	Weights & Measures	360	(94,389)	(94,389)	(94,389)	(13,722)
0166	State Police Merit BD Public Safety	591	(1,510,389)	(1,510,389)	(1,510,389)	(219,590)
0167	Division of Corp Regis LLP	350	(42,894)	(42,894)	(42,894)	(6,236)
0169	IL Independent Tax Tribunal	564	(25,745)	(25,745)	(25,745)	(3,745)
0175	IL School Asbestos Abatement	482	77,297	77,297	77,297	11,239
0177	CHIP Board Payroll Trust	527	(34,298)	(34,298)	(34,298)	(4,984)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	(25,722)	(25,722)	(25,722)	(3,740)
0185	Secretary of State Spec Lic Pl	350	420,734	420,734	420,734	61,170
0193	Loc Govt Health Insurance Res	416	171,739	171,739	171,739	24,967
0195	IPTIP Administrative Trust	370	(59,827)	(59,827)	(59,827)	(8,699)
0199	Illinois Fisheries Management	422	60,140	60,140	60,140	8,743
0203	Tchr Health Insurance Security	416	(25,608)	(25,608)	(25,608)	(3,723)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	309,683	309,683	309,683	45,022
0211	DHS Technology Initiative	444	8,685	8,685	8,685	1,265
0214	Brownfields Redevelopment	532	(94,317)	(94,317)	(94,317)	(13,712)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(204,141)	(204,141)	(204,141)	(29,680)
0218	Professions Indirect Cost	360	(8,535)	(8,535)	(8,535)	(1,242)
0220	DCFS Children's Services	418	25,752	25,752	25,752	3,742
0238	IL Health Facilities Planning	482	(8,493)	(8,493)	(8,493)	(1,236)
0240	Emergency Public Health	482	128,794	128,794	128,794	18,724
0242	ISAC Accounts Receivable	691	(68,654)	(68,654)	(68,654)	(9,981)
0243	Credit Union	440	(16,853)	(16,853)	(16,853)	(2,450)
0244	Savings & Resid Finance Reg	440	(85,507)	(85,507)	(85,507)	(12,432)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	(128,517)	(128,517)	(128,517)	(18,686)
0259	Optometric Licn & Disc Brd	440	17,186	17,186	17,186	2,501
0261	Underground Resource Conserv	422	326,210	326,210	326,210	47,428

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0147	Coal Mining Regulatory	422	\$ 45,116	\$ -	\$ 8,795	\$ 8,795
0148	Mental Health Reporting	444	135,408	-	26,397	26,397
0148	Mental Health Reporting	493	-	721,575	(140,666)	(140,666)
0151	Reg CPA Admin & Disciplinary	440	406,139	-	79,174	79,174
0152	State Crime Laboratory	493	45,494	-	8,869	8,869
0156	Motor Vehicle Theft Prevention	546/350	3,157,687	-	615,570	615,570
0159	SBE Teacher Certification Institution	586	3,744,151	-	729,897	729,897
0161	SBE GED Testing Fund	684	-	90,186	(17,581)	(17,581)
0163	Weights & Measures	406	-	4,824,495	(940,503)	(940,503)
0163	Weights & Measures	360	-	45,076	(8,787)	(8,787)
0166	State Police Merit BD Public Safety	591	6,089,724	-	1,187,151	1,187,151
0167	Division of Corp Regis LLP	350	-	225,500	(43,960)	(43,960)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	1,082,806	-	211,086	211,086
0177	CHIP Board Payroll Trust	527	-	45,019	(8,776)	(8,776)
0182	Driver Services Administration	350	3,789,162	-	738,672	738,672
0184	ICJIA Violence Prevention	546	-	90,146	(17,573)	(17,573)
0185	Secretary of State Spec Lic Pl	350	-	495,493	(96,593)	(96,593)
0193	Loc Govt Health Insurance Res	416	-	856,752	(167,018)	(167,018)
0195	IPTIP Administrative Trust	370	-	946,533	(184,520)	(184,520)
0199	Illinois Fisheries Management	422	-	270,446	(52,722)	(52,722)
0203	Tchr Health Insurance Security	416	-	134,903	(26,298)	(26,298)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	227,832	-	44,414	44,414
0211	DHS Technology Initiative	444	676,956	-	131,968	131,968
0214	Brownfields Redevelopment	532	-	1,668,781	(325,318)	(325,318)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	2,531,738	-	493,545	493,545
0218	Professions Indirect Cost	360	-	315,619	(61,528)	(61,528)
0220	DCFS Children's Services	418	225,565	-	43,972	43,972
0238	IL Health Facilities Planning	482	-	405,708	(79,090)	(79,090)
0240	Emergency Public Health	482	857,281	-	167,121	167,121
0242	ISAC Accounts Receivable	691	180,437	-	35,175	35,175
0243	Credit Union	440	-	1,713,184	(333,974)	(333,974)
0244	Savings & Resid Finance Reg	440	-	495,239	(96,544)	(96,544)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	-	224,900	(43,843)	(43,843)
0259	Optometric Licn & Disc Brd	440	90,289	-	17,601	17,601
0261	Underground Resource Conserv	422	1,037,828	-	202,318	202,318

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Fund	Fund Name	Agency #	2022	2023	2024	2025
0147	Coal Mining Regulatory	422	\$ 8,795	\$ 8,795	\$ 8,795	\$ 1,141
0148	Mental Health Reporting	444	26,397	26,397	26,397	3,423
0148	Mental Health Reporting	493	(140,666)	(140,666)	(140,666)	(18,245)
0151	Reg CPA Admin & Disciplinary	440	79,174	79,174	79,174	10,269
0152	State Crime Laboratory	493	8,869	8,869	8,869	1,149
0156	Motor Vehicle Theft Prevention	546/350	615,570	615,570	615,570	79,837
0159	SBE Teacher Certification Institution	586	729,897	729,897	729,897	94,666
0161	SBE GED Testing Fund	684	(17,581)	(17,581)	(17,581)	(2,281)
0163	Weights & Measures	406	(940,503)	(940,503)	(940,503)	(121,980)
0163	Weights & Measures	360	(8,787)	(8,787)	(8,787)	(1,141)
0166	State Police Merit BD Public Safety	591	1,187,151	1,187,151	1,187,151	153,969
0167	Division of Corp Regis LLP	350	(43,960)	(43,960)	(43,960)	(5,700)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	211,086	211,086	211,086	27,376
0177	CHIP Board Payroll Trust	527	(8,776)	(8,776)	(8,776)	(1,139)
0182	Driver Services Administration	350	738,672	738,672	738,672	95,802
0184	ICJIA Violence Prevention	546	(17,573)	(17,573)	(17,573)	(2,281)
0185	Secretary of State Spec Lic Pl	350	(96,593)	(96,593)	(96,593)	(12,528)
0193	Loc Govt Health Insurance Res	416	(167,018)	(167,018)	(167,018)	(21,662)
0195	IPTIP Administrative Trust	370	(184,520)	(184,520)	(184,520)	(23,933)
0199	Illinois Fisheries Management	422	(52,722)	(52,722)	(52,722)	(6,836)
0203	Tchr Health Insurance Security	416	(26,298)	(26,298)	(26,298)	(3,413)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	44,414	44,414	44,414	5,762
0211	DHS Technology Initiative	444	131,968	131,968	131,968	17,116
0214	Brownfields Redevelopment	532	(325,318)	(325,318)	(325,318)	(42,191)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	493,545	493,545	493,545	64,013
0218	Professions Indirect Cost	360	(61,528)	(61,528)	(61,528)	(7,979)
0220	DCFS Children's Services	418	43,972	43,972	43,972	5,705
0238	IL Health Facilities Planning	482	(79,090)	(79,090)	(79,090)	(10,258)
0240	Emergency Public Health	482	167,121	167,121	167,121	21,676
0242	ISAC Accounts Receivable	691	35,175	35,175	35,175	4,562
0243	Credit Union	440	(333,974)	(333,974)	(333,974)	(43,314)
0244	Savings & Resid Finance Reg	440	(96,544)	(96,544)	(96,544)	(12,519)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	(43,843)	(43,843)	(43,843)	(5,685)
0259	Optometric Licn & Disc Brd	440	17,601	17,601	17,601	2,284
0261	Underground Resource Conserv	422	202,318	202,318	202,318	26,238

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0147	Coal Mining Regulatory	422	\$ 90,203	\$ -	\$ 17,387	\$ 17,387
0148	Mental Health Reporting	444	180,349	-	34,763	34,763
0148	Mental Health Reporting	493	405,905	-	78,240	78,240
0151	Reg CPA Admin & Disciplinary	440	315,576	-	60,829	60,829
0152	State Crime Laboratory	493	-	135,616	(26,141)	(26,141)
0156	Motor Vehicle Theft Prevention	546/350	3,562,977	-	686,780	686,780
0159	SBE Teacher Certification Institution	586	-	2,030,254	(391,341)	(391,341)
0161	SBE GED Testing Fund	684	-	15	(3)	(3)
0163	Weights & Measures	406	3,832,875	-	738,804	738,804
0163	Weights & Measures	360	-	180,444	(34,781)	(34,781)
0166	State Police Merit BD Public Safety	591	-	5,954,649	(1,147,785)	(1,147,785)
0167	Division of Corp Regis LLP	350	315,732	-	60,859	60,859
0169	IL Independent Tax Tribunal	564	315,740	-	60,860	60,860
0175	IL School Asbestos Abatement	482	-	361,112	(69,606)	(69,606)
0177	CHIP Board Payroll Trust	527	90,147	-	17,376	17,376
0182	Driver Services Administration	350	1,488,077	-	286,834	286,834
0184	ICJIA Violence Prevention	546	270,590	-	52,157	52,157
0185	Secretary of State Spec Lic Pl	350	-	451,544	(87,037)	(87,037)
0193	Loc Govt Health Insurance Res	416	541,122	-	104,304	104,304
0195	IPTIP Administrative Trust	370	1,442,917	-	278,129	278,129
0199	Illinois Fisheries Management	422	225,400	-	43,447	43,447
0203	Tchr Health Insurance Security	416	586,068	-	112,967	112,967
0207	Pollution Control Board St Tr	532	135,318	-	26,083	26,083
0209	State Police Firearm Services	493	12,492,564	-	2,407,998	2,407,998
0211	DHS Technology Initiative	444	631,162	-	121,659	121,659
0214	Brownfields Redevelopment	532	-	90,221	(17,391)	(17,391)
0215	Capital Develop Brd Revolving	510	1,849,342	-	356,469	356,469
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	-	3,883,676	(748,596)	(748,596)
0218	Professions Indirect Cost	360	90,136	-	17,374	17,374
0220	DCFS Children's Services	418	-	40	(8)	(8)
0238	IL Health Facilities Planning	482	315,576	-	60,829	60,829
0240	Emergency Public Health	482	-	45,360	(8,743)	(8,743)
0242	ISAC Accounts Receivable	691	360,826	-	69,551	69,551
0243	Credit Union	440	1,172,211	-	225,949	225,949
0244	Savings & Resid Finance Reg	440	766,122	-	147,673	147,673
0255	DOL Federal Indirect Cost Fund	452	405,953	-	78,249	78,249
0258	Nursing Dedicated & Professional	440/482	721,226	-	139,020	139,020
0259	Optometric Licn & Disc Brd	440	45,043	-	8,682	8,682
0261	Underground Resource Conserv	422	540,912	-	104,263	104,263

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Fund	Fund Name	Agency #	2023	2024	2025	2026
0147	Coal Mining Regulatory	422	\$ 17,387	\$ 17,387	\$ 17,387	\$ 3,268
0148	Mental Health Reporting	444	34,763	34,763	34,763	6,534
0148	Mental Health Reporting	493	78,240	78,240	78,240	14,705
0151	Reg CPA Admin & Disciplinary	440	60,829	60,829	60,829	11,431
0152	State Crime Laboratory	493	(26,141)	(26,141)	(26,141)	(4,911)
0156	Motor Vehicle Theft Prevention	546/350	686,780	686,780	686,780	129,077
0159	SBE Teacher Certification Institution	586	(391,341)	(391,341)	(391,341)	(73,549)
0161	SBE GED Testing Fund	684	(3)	(3)	(3)	-
0163	Weights & Measures	406	738,804	738,804	738,804	138,855
0163	Weights & Measures	360	(34,781)	(34,781)	(34,781)	(6,539)
0166	State Police Merit BD Public Safety	591	(1,147,785)	(1,147,785)	(1,147,785)	(215,724)
0167	Division of Corp Regis LLP	350	60,859	60,859	60,859	11,437
0169	IL Independent Tax Tribunal	564	60,860	60,860	60,860	11,440
0175	IL School Asbestos Abatement	482	(69,606)	(69,606)	(69,606)	(13,082)
0177	CHIP Board Payroll Trust	527	17,376	17,376	17,376	3,267
0182	Driver Services Administration	350	286,834	286,834	286,834	53,907
0184	ICJIA Violence Prevention	546	52,157	52,157	52,157	9,805
0185	Secretary of State Spec Lic Pl	350	(87,037)	(87,037)	(87,037)	(16,359)
0193	Loc Govt Health Insurance Res	416	104,304	104,304	104,304	19,602
0195	IPTIP Administrative Trust	370	278,129	278,129	278,129	52,272
0199	Illinois Fisheries Management	422	43,447	43,447	43,447	8,165
0203	Tchr Health Insurance Security	416	112,967	112,967	112,967	21,233
0207	Pollution Control Board St Tr	532	26,083	26,083	26,083	4,903
0209	State Police Firearm Services	493	2,407,998	2,407,998	2,407,998	452,574
0211	DHS Technology Initiative	444	121,659	121,659	121,659	22,867
0214	Brownfields Redevelopment	532	(17,391)	(17,391)	(17,391)	(3,266)
0215	Capital Develop Brd Revolving	510	356,469	356,469	356,469	66,997
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(748,596)	(748,596)	(748,596)	(140,696)
0218	Professions Indirect Cost	360	17,374	17,374	17,374	3,266
0220	DCFS Children's Services	418	(8)	(8)	(8)	-
0238	IL Health Facilities Planning	482	60,829	60,829	60,829	11,431
0240	Emergency Public Health	482	(8,743)	(8,743)	(8,743)	(1,645)
0242	ISAC Accounts Receivable	691	69,551	69,551	69,551	13,071
0243	Credit Union	440	225,949	225,949	225,949	42,466
0244	Savings & Resid Finance Reg	440	147,673	147,673	147,673	27,757
0255	DOL Federal Indirect Cost Fund	452	78,249	78,249	78,249	14,708
0258	Nursing Dedicated & Professional	440/482	139,020	139,020	139,020	26,126
0259	Optometric Licn & Disc Brd	440	8,682	8,682	8,682	1,633
0261	Underground Resource Conserv	422	104,263	104,263	104,263	19,597

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0270	Water Revolving	532	0.0737%		0.0919%	
0274	Self-Insurers Administration	563	0.0012%		0.0023%	
0276	Drunk & Drugged Driving Prevention	444	0.0015%		0.0032%	
0285	Long Term Care Monitor/Receive	482	0.0905%		0.1173%	
0286	IL Affordable Housing Trust	492	0.0003%		0.0003%	
0287	Home Care Services Agy Licensure	482	0.0066%		0.0084%	
0288	Community Water Supply Lab	532	0.0046%		0.0048%	
0290	Fertilizer Control	406	0.0083%		0.0103%	
0292	Security Investors Education	350	0.0005%		0.0005%	
0294	Used Tire Management	532/482	0.0280%		0.0299%	
0298	Natural Areas Acquisition	422	0.0341%		0.0417%	
0299	Open Space Lands Acquis&Devel	422	0.0072%		0.0071%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		0.0000%	
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		0.0000%	
0324	State COVID Urgent Remediation Emergency	588	0.0000%		0.0054%	
0326	African American HIV/Aids	482	0.0000%		0.0000%	
0327	Tattoo & Body Prong Estab Regis	482	0.0008%		0.0012%	
0329	County Provider Trust	478	0.0222%		0.0271%	
0333	Federal Support Agreement Rev	466	0.0586%		0.0671%	
0335	Criminal Justice Info Projects	546	0.0008%		0.0059%	
0336	Environmental Lab Certificate	532	0.0013%		0.0013%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0000%		0.0000%	
0340	Public Health Lab Serv Rev	482	0.0006%		0.0006%	
0342	Audit Expense	103	0.0000%		0.0000%	
0344	Care Prov for Persons with DD	478	0.0008%		0.0000%	
0345	Long Term Care Provider	478	0.0028%		0.0029%	
0345	Long Term Care Provider	482	0.0031%		0.0033%	
0350	ICCB Federal Trust	684	0.0006%		0.0009%	
0357	Child Labor Enforcement	452	0.0023%		0.0027%	
0359	IMSA Special Purposes Trust Fund	692	0.0009%		0.0010%	
0360	Lead Poisoning Screening	482	0.0199%		0.0181%	
0362	Securities Audit & Enforcement	350	0.0345%		0.0351%	
0363	Dept of Business Serv Sp Ops	350	0.0606%		0.0718%	
0368	Drug Treatment	444	0.0000%		0.0020%	
0369	Feed Control	360	0.0000%		0.0012%	
0369	Feed Control	406	0.0080%		0.0087%	
0370	Tanning Facility Permit	482	0.0012%		0.0002%	
0372	Plumbing Licensure & Program	482	0.0131%		0.0145%	
0384	Tax Compliance & Admin	492	0.2994%		0.2992%	
0386	Appraisal Administration	440	0.0027%		0.0023%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0270	Water Revolving	532	\$ (1,216,879)	\$ (555,757)	\$ (928,925)	\$ (66,214)	\$ 13,731
0274	Self-Insurers Administration	563	(140,670)	(124,125)	(145,037)	31,063	10,879
0276	Drunk & Drugged Driving Prevention	444	(156,805)	(133,784)	(186,475)	57,518	17,902
0285	Long Term Care Monitor/Receive	482	(2,023,718)	(1,179,870)	(2,355,394)	18,490	75,864
0286	IL Affordable Housing Trust	492	17,912	20,070	(2,746)	(5,152)	(926)
0287	Home Care Services Agy Licensure	482	(80,467)	(20,038)	(42,744)	9,995	3,486
0288	Community Water Supply Lab	532	(186,858)	(152,327)	(157,993)	(74,156)	(11,551)
0290	Fertilizer Control	406	(120,444)	(46,347)	(37,509)	(682)	890
0292	Security Investors Education	350	(21,847)	(18,250)	(19,602)	(9,727)	(1,543)
0294	Used Tire Management	532/482	(1,165,641)	(950,542)	(899,493)	(399,527)	(61,252)
0298	Natural Areas Acquisition	422	(661,246)	(361,258)	(319,966)	(62,051)	(4,528)
0299	Open Space Lands Acquis&Devel	422	(82,109)	(31,032)	(130,919)	(128,328)	(23,551)
0318	ICJIA Vio Prevent Sp Prj	546	(1,668)	(1,668)	(60,355)	(9,125)	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	328,359	367,207	352,691	376,814	71,578
0326	African American HIV/Aids	482	(8,582)	(8,582)	(1,247)	-	-
0327	Tattoo & Body Prong Estab Regis	482	22,266	30,898	71,679	23,296	2,831
0329	County Provider Trust	478	(527,267)	(332,311)	(75,499)	(21,034)	(3,580)
0333	Federal Support Agreement Rev	466	(2,058,550)	(1,575,838)	(1,420,042)	(497,485)	(68,233)
0335	Criminal Justice Info Projects	546	306,391	348,835	318,294	342,144	65,132
0336	Environmental Lab Certificate	532	(51,319)	(41,966)	(38,154)	(23,465)	(4,011)
0339	Illinois Community College Board Contracts and Grants Fund	684	(8,582)	(8,582)	(1,247)	-	-
0340	Public Health Lab Serv Rev	482	(264,955)	(260,639)	(64,248)	(12,585)	(1,850)
0342	Audit Expense	103	(347,202)	(347,202)	(501,328)	(68,421)	-
0344	Care Prov for Persons with DD	478	(78,118)	(78,118)	(70,798)	(69,561)	(13,072)
0345	Long Term Care Provider	478	(85,865)	(65,003)	(116,871)	(50,224)	(7,316)
0345	Long Term Care Provider	482	(69,620)	(45,880)	(84,152)	(43,838)	(6,918)
0350	ICCB Federal Trust	684	(142,481)	(136,007)	15,587	15,194	2,126
0357	Child Labor Enforcement	452	(122,386)	(102,963)	(66,262)	(16,144)	(1,800)
0359	IMSA Special Purposes Trust Fund	692	(10,299)	(3,105)	(64,495)	(16,456)	(1,453)
0360	Lead Poisoning Screening	482	589,943	720,152	(355,631)	(465,032)	(85,291)
0362	Securities Audit & Enforcement	350	(1,627,920)	(1,375,413)	(1,118,428)	(596,153)	(98,553)
0363	Dept of Business Serv Sp Ops	350	(1,486,100)	(969,576)	(1,325,195)	(359,382)	(38,619)
0368	Drug Treatment	444	(154,253)	(139,866)	45,431	132,720	26,513
0369	Feed Control	360	72,969	81,601	78,375	83,736	15,908
0369	Feed Control	406	(375,840)	(313,253)	(285,480)	(107,910)	(15,417)
0370	Tanning Facility Permit	482	11,047	12,486	(68,743)	(89,247)	(16,961)
0372	Plumbing Licensure & Program	482	174,443	278,755	(46,472)	(114,705)	(21,882)
0384	Tax Compliance & Admin	492	(10,509,743)	(8,357,319)	(6,644,055)	(5,119,658)	(926,935)
0386	Appraisal Administration	440	(216,221)	(199,676)	(147,243)	(81,118)	(13,638)

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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0270	Water Revolving	532	\$ (120,721)	\$ 44,799	\$ 61,218	\$ 22,503	\$ 3,195
0274	Self-Insurers Administration	563	(3,021)	1,121	1,532	563	80
0276	Drunk & Drugged Driving Prevention	444	(4,204)	1,560	2,132	784	111
0285	Long Term Care Monitor/Receive	482	(154,087)	57,181	78,137	28,723	4,078
0286	IL Affordable Housing Trust	492	(394)	146	200	73	10
0287	Home Care Services Agy Licensure	482	(11,034)	4,095	5,596	2,057	292
0288	Community Water Supply Lab	532	(6,305)	2,340	3,197	1,175	167
0290	Fertilizer Control	406	(13,530)	5,021	6,861	2,522	358
0292	Security Investors Education	350	(657)	244	333	122	17
0294	Used Tire Management	532/482	(39,277)	14,576	19,917	7,322	1,039
0298	Natural Areas Acquisition	422	(54,778)	20,328	27,778	10,211	1,450
0299	Open Space Lands Acquis&Devel	422	(9,327)	3,461	4,730	1,739	247
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	(7,094)	2,632	3,597	1,322	188
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tattoo & Body Prong Estab Regis	482	(1,576)	585	799	294	42
0329	County Provider Trust	478	(35,599)	13,211	18,052	6,636	942
0333	Federal Support Agreement Rev	466	(88,143)	32,710	44,698	16,431	2,333
0335	Criminal Justice Info Projects	546	(7,750)	2,876	3,930	1,445	205
0336	Environmental Lab Certificate	532	(1,708)	634	866	318	45
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-	-
0340	Public Health Lab Serv Rev	482	(788)	292	400	147	21
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-	-
0345	Long Term Care Provider	478	(3,809)	1,414	1,932	710	101
0345	Long Term Care Provider	482	(4,335)	1,609	2,198	808	115
0350	ICCB Federal Trust	684	(1,182)	439	600	220	31
0357	Child Labor Enforcement	452	(3,547)	1,316	1,799	661	94
0359	IMSA Special Purposes Trust Fund	692	(1,314)	487	666	245	35
0360	Lead Poisoning Screening	482	(23,776)	8,823	12,057	4,432	629
0362	Securities Audit & Enforcement	350	(46,108)	17,110	23,381	8,595	1,220
0363	Dept of Business Serv Sp Ops	350	(94,317)	35,001	47,828	17,582	2,496
0368	Drug Treatment	444	(2,627)	975	1,332	490	70
0369	Feed Control	360	(1,576)	585	799	294	42
0369	Feed Control	406	(11,428)	4,241	5,795	2,130	302
0370	Tanning Facility Permit	482	(263)	97	133	49	7
0372	Plumbing Licensure & Program	482	(19,047)	7,068	9,659	3,551	504
0384	Tax Compliance & Admin	492	(393,033)	145,853	199,307	73,264	10,401
0386	Appraisal Administration	440	(3,021)	1,121	1,532	563	80

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0270	Water Revolving	532	\$ (2,281,209)	\$ (1,785,607)	\$ (2,049,072)	\$ (1,599,805)	\$ (286,735)
0274	Self-Insurers Administration	563	(57,092)	(44,689)	(51,283)	(40,039)	(7,176)
0276	Drunk & Drugged Driving Prevention	444	(79,433)	(62,176)	(71,350)	(55,706)	(9,984)
0285	Long Term Care Monitor/Receive	482	(2,911,706)	(2,279,126)	(2,615,410)	(2,041,972)	(365,985)
0286	IL Affordable Housing Trust	492	(7,447)	(5,829)	(6,689)	(5,222)	(936)
0287	Home Care Services Agy Licensure	482	(208,511)	(163,211)	(187,293)	(146,228)	(26,209)
0288	Community Water Supply Lab	532	(119,149)	(93,263)	(107,024)	(83,559)	(14,976)
0290	Fertilizer Control	406	(255,674)	(200,128)	(229,657)	(179,304)	(32,137)
0292	Security Investors Education	350	(12,411)	(9,715)	(11,148)	(8,704)	(1,560)
0294	Used Tire Management	532/482	(742,200)	(580,954)	(666,673)	(520,503)	(93,290)
0298	Natural Areas Acquisition	422	(1,035,108)	(810,226)	(929,775)	(725,918)	(130,107)
0299	Open Space Lands Acquis&Devel	422	(176,241)	(137,952)	(158,307)	(123,598)	(22,153)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	(134,043)	(104,921)	(120,402)	(94,004)	(16,848)
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Prong Estab Regis	482	(29,787)	(23,316)	(26,756)	(20,890)	(3,744)
0329	County Provider Trust	478	(672,696)	(526,550)	(604,242)	(471,760)	(84,554)
0333	Federal Support Agreement Rev	466	(1,665,605)	(1,303,746)	(1,496,112)	(1,168,084)	(209,357)
0335	Criminal Justice Info Projects	546	(146,454)	(114,636)	(131,551)	(102,708)	(18,408)
0336	Environmental Lab Certificate	532	(32,270)	(25,259)	(28,986)	(22,631)	(4,056)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-	-
0340	Public Health Lab Serv Rev	482	(14,894)	(11,658)	(13,378)	(10,445)	(1,872)
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-	-
0345	Long Term Care Provider	478	(71,986)	(56,347)	(64,661)	(50,484)	(9,048)
0345	Long Term Care Provider	482	(81,915)	(64,119)	(73,579)	(57,447)	(10,296)
0350	ICCB Federal Trust	684	(22,340)	(17,487)	(20,067)	(15,667)	(2,808)
0357	Child Labor Enforcement	452	(67,021)	(52,461)	(60,201)	(47,002)	(8,424)
0359	IMSA Special Purposes Trust Fund	692	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)
0360	Lead Poisoning Screening	482	(449,291)	(351,681)	(403,571)	(315,087)	(56,473)
0362	Securities Audit & Enforcement	350	(871,278)	(681,989)	(782,616)	(611,025)	(109,515)
0363	Dept of Business Serv Sp Ops	350	(1,782,272)	(1,395,066)	(1,600,907)	(1,249,902)	(224,021)
0368	Drug Treatment	444	(49,645)	(38,860)	(44,594)	(34,816)	(6,240)
0369	Feed Control	360	(29,787)	(23,316)	(26,756)	(20,890)	(3,744)
0369	Feed Control	406	(215,958)	(169,040)	(193,982)	(151,451)	(27,145)
0370	Tanning Facility Permit	482	(4,965)	(3,886)	(4,459)	(3,482)	(624)
0372	Plumbing Licensure & Program	482	(359,930)	(281,733)	(323,303)	(252,418)	(45,241)
0384	Tax Compliance & Admin	492	(7,426,961)	(5,813,423)	(6,671,190)	(5,208,507)	(933,527)
0386	Appraisal Administration	440	(57,092)	(44,689)	(51,283)	(40,039)	(7,176)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0270	Water Revolving	532	\$ 759,346	\$ -	\$ 147,578	\$ 147,578
0274	Self-Insurers Administration	563	88,681	-	17,235	17,235
0276	Drunk & Drugged Driving Prevention	444	265,439	-	51,588	51,588
0285	Long Term Care Monitor/Receive	482	5,178,978	-	1,006,529	1,006,529
0286	IL Affordable Housing Trust	492	132,502	-	25,752	25,752
0287	Home Care Services Agy Licensure	482	739	-	144	144
0288	Community Water Supply Lab	532	-	43,570	(8,468)	(8,468)
0290	Fertilizer Control	406	-	219,901	(42,738)	(42,738)
0292	Security Investors Education	350	64	-	12	12
0294	Used Tire Management	532/482	-	791,283	(153,785)	(153,785)
0298	Natural Areas Acquisition	422	-	923,513	(179,484)	(179,484)
0299	Open Space Lands Acquis&Devel	422	486,481	-	94,547	94,547
0318	ICJIA Vio Prevent Sp Prj	546	353,339	-	68,671	68,671
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	44,157	(8,582)	(8,582)
0327	Tatoo & Body Prong Estab Regis	482	-	264,939	(51,491)	(51,491)
0329	County Provider Trust	478	-	1,984,801	(385,744)	(385,744)
0333	Federal Support Agreement Rev	466	-	2,024,022	(393,366)	(393,366)
0335	Criminal Justice Info Projects	546	88,400	-	17,180	17,180
0336	Environmental Lab Certificate	532	-	44,005	(8,552)	(8,552)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	44,157	(8,582)	(8,582)
0340	Public Health Lab Serv Rev	482	-	1,192,137	(231,690)	(231,690)
0342	Audit Expense	103	927,938	-	180,344	180,344
0344	Care Prov for Persons with DD	478	-	44,070	(8,565)	(8,565)
0345	Long Term Care Provider	478	265,330	-	51,567	51,567
0345	Long Term Care Provider	482	177,005	-	34,401	34,401
0350	ICCB Federal Trust	684	-	927,265	(180,213)	(180,213)
0357	Child Labor Enforcement	452	-	264,646	(51,434)	(51,434)
0359	IMSA Special Purposes Trust Fund	692	353,426	-	68,688	68,688
0360	Lead Poisoning Screening	482	6,184,045	-	1,201,862	1,201,862
0362	Securities Audit & Enforcement	350	-	2,115,325	(411,111)	(411,111)
0363	Dept of Business Serv Sp Ops	350	978,985	-	190,265	190,265
0368	Drug Treatment	444	-	1,148,004	(223,113)	(223,113)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	-	308,041	(59,867)	(59,867)
0370	Tanning Facility Permit	482	485,840	-	94,422	94,422
0372	Plumbing Licensure & Program	482	1,723,404	-	334,942	334,942
0384	Tax Compliance & Admin	492	-	15,157,613	(2,945,865)	(2,945,865)
0386	Appraisal Administration	440	-	352,894	(68,585)	(68,585)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0270	Water Revolving	532	\$ 147,578	\$ 147,578	\$ 147,578	\$ 21,456
0274	Self-Insurers Administration	563	17,235	17,235	17,235	2,506
0276	Drunk & Drugged Driving Prevention	444	51,588	51,588	51,588	7,499
0285	Long Term Care Monitor/Receive	482	1,006,529	1,006,529	1,006,529	146,333
0286	IL Affordable Housing Trust	492	25,752	25,752	25,752	3,742
0287	Home Care Services Agy Licensure	482	144	144	144	19
0288	Community Water Supply Lab	532	(8,468)	(8,468)	(8,468)	(1,230)
0290	Fertilizer Control	406	(42,738)	(42,738)	(42,738)	(6,211)
0292	Security Investors Education	350	12	12	12	4
0294	Used Tire Management	532/482	(153,785)	(153,785)	(153,785)	(22,358)
0298	Natural Areas Acquisition	422	(179,484)	(179,484)	(179,484)	(26,093)
0299	Open Space Lands Acquis&Devel	422	94,547	94,547	94,547	13,746
0318	ICJIA Vio Prevent Sp Prj	546	68,671	68,671	68,671	9,984
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	(8,582)	(8,582)	(8,582)	(1,247)
0327	Tattoo & Body Prong Estab Regis	482	(51,491)	(51,491)	(51,491)	(7,484)
0329	County Provider Trust	478	(385,744)	(385,744)	(385,744)	(56,081)
0333	Federal Support Agreement Rev	466	(393,366)	(393,366)	(393,366)	(57,192)
0335	Criminal Justice Info Projects	546	17,180	17,180	17,180	2,500
0336	Environmental Lab Certificate	532	(8,552)	(8,552)	(8,552)	(1,245)
0339	Illinois Community College Board Contracts and Grants Fund	684	(8,582)	(8,582)	(8,582)	(1,247)
0340	Public Health Lab Serv Rev	482	(231,690)	(231,690)	(231,690)	(33,687)
0342	Audit Expense	103	180,344	180,344	180,344	26,218
0344	Care Prov for Persons with DD	478	(8,565)	(8,565)	(8,565)	(1,245)
0345	Long Term Care Provider	478	51,567	51,567	51,567	7,495
0345	Long Term Care Provider	482	34,401	34,401	34,401	5,000
0350	ICCB Federal Trust	684	(180,213)	(180,213)	(180,213)	(26,200)
0357	Child Labor Enforcement	452	(51,434)	(51,434)	(51,434)	(7,476)
0359	IMSA Special Purposes Trust Fund	692	68,688	68,688	68,688	9,986
0360	Lead Poisoning Screening	482	1,201,862	1,201,862	1,201,862	174,735
0362	Securities Audit & Enforcement	350	(411,111)	(411,111)	(411,111)	(59,770)
0363	Dept of Business Serv Sp Ops	350	190,265	190,265	190,265	27,660
0368	Drug Treatment	444	(223,113)	(223,113)	(223,113)	(32,439)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	(59,867)	(59,867)	(59,867)	(8,706)
0370	Tanning Facility Permit	482	94,422	94,422	94,422	13,730
0372	Plumbing Licensure & Program	482	334,942	334,942	334,942	48,694
0384	Tax Compliance & Admin	492	(2,945,865)	(2,945,865)	(2,945,865)	(428,288)
0386	Appraisal Administration	440	(68,585)	(68,585)	(68,585)	(9,969)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0270	Water Revolving	532	\$ -	\$ 2,791,543	\$ (544,193)	\$ (544,193)
0274	Self-Insurers Administration	563	-	992,177	(193,418)	(193,418)
0276	Drunk & Drugged Driving Prevention	444	-	1,398,080	(272,546)	(272,546)
0285	Long Term Care Monitor/Receive	482	-	11,765,851	(2,293,674)	(2,293,674)
0286	IL Affordable Housing Trust	492	20	-	4	4
0287	Home Care Services Agy Licensure	482	-	89,774	(17,501)	(17,501)
0288	Community Water Supply Lab	532	-	360,522	(70,281)	(70,281)
0290	Fertilizer Control	406	90,748	-	17,691	17,691
0292	Security Investors Education	350	-	45,070	(8,786)	(8,786)
0294	Used Tire Management	532/482	-	2,027,785	(395,303)	(395,303)
0298	Natural Areas Acquisition	422	-	268,388	(52,320)	(52,320)
0299	Open Space Lands Acquis&Devel	422	90,675	-	17,676	17,676
0318	ICJIA Vio Prevent Sp Prj	546	-	360,820	(70,339)	(70,339)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prong Estab Regis	482	360,872	-	70,350	70,350
0329	County Provider Trust	478	723,090	-	140,962	140,962
0333	Federal Support Agreement Rev	466	-	3,333,760	(649,894)	(649,894)
0335	Criminal Justice Info Projects	546	52	-	10	10
0336	Environmental Lab Certificate	532	-	45,019	(8,776)	(8,776)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	-	90,166	(17,577)	(17,577)
0342	Audit Expense	103	-	2,706,151	(527,546)	(527,546)
0344	Care Prov for Persons with DD	478	52	-	10	10
0345	Long Term Care Provider	478	-	360,637	(70,304)	(70,304)
0345	Long Term Care Provider	482	-	180,208	(35,130)	(35,130)
0350	ICCB Federal Trust	684	180,449	-	35,177	35,177
0357	Child Labor Enforcement	452	-	180,259	(35,140)	(35,140)
0359	IMSA Special Purposes Trust Fund	692	-	315,659	(61,536)	(61,536)
0360	Lead Poisoning Screening	482	91,503	-	17,838	17,838
0362	Securities Audit & Enforcement	350	-	1,801,848	(351,258)	(351,258)
0363	Dept of Business Serv Sp Ops	350	-	3,965,064	(772,963)	(772,963)
0368	Drug Treatment	444	-	270,616	(52,755)	(52,755)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	-	766,222	(149,370)	(149,370)
0370	Tanning Facility Permit	482	45,181	-	8,808	8,808
0372	Plumbing Licensure & Program	482	496,982	-	96,883	96,883
0384	Tax Compliance & Admin	492	1,417,737	-	276,378	276,378
0386	Appraisal Administration	440	-	270,439	(52,720)	(52,720)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0270	Water Revolving	532	\$ (544,193)	\$ (544,193)	\$ (544,193)	\$ (70,578)
0274	Self-Insurers Administration	563	(193,418)	(193,418)	(193,418)	(25,087)
0276	Drunk & Drugged Driving Prevention	444	(272,546)	(272,546)	(272,546)	(35,350)
0285	Long Term Care Monitor/Receive	482	(2,293,674)	(2,293,674)	(2,293,674)	(297,481)
0286	IL Affordable Housing Trust	492	4	4	4	-
0287	Home Care Services Agy Licensure	482	(17,501)	(17,501)	(17,501)	(2,269)
0288	Community Water Supply Lab	532	(70,281)	(70,281)	(70,281)	(9,117)
0290	Fertilizer Control	406	17,691	17,691	17,691	2,293
0292	Security Investors Education	350	(8,786)	(8,786)	(8,786)	(1,140)
0294	Used Tire Management	532/482	(395,303)	(395,303)	(395,303)	(51,270)
0298	Natural Areas Acquisition	422	(52,320)	(52,320)	(52,320)	(6,788)
0299	Open Space Lands Acquis&Devel	422	17,676	17,676	17,676	2,295
0318	ICJIA Vio Prevent Sp Prj	546	(70,339)	(70,339)	(70,339)	(9,125)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prong Estab Regis	482	70,350	70,350	70,350	9,122
0329	County Provider Trust	478	140,962	140,962	140,962	18,280
0333	Federal Support Agreement Rev	466	(649,894)	(649,894)	(649,894)	(84,290)
0335	Criminal Justice Info Projects	546	10	10	10	2
0336	Environmental Lab Certificate	532	(8,776)	(8,776)	(8,776)	(1,139)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	(17,577)	(17,577)	(17,577)	(2,281)
0342	Audit Expense	103	(527,546)	(527,546)	(527,546)	(68,421)
0344	Care Prov for Persons with DD	478	10	10	10	2
0345	Long Term Care Provider	478	(70,304)	(70,304)	(70,304)	(9,117)
0345	Long Term Care Provider	482	(35,130)	(35,130)	(35,130)	(4,558)
0350	ICCB Federal Trust	684	35,177	35,177	35,177	4,564
0357	Child Labor Enforcement	452	(35,140)	(35,140)	(35,140)	(4,559)
0359	IMSA Special Purposes Trust Fund	692	(61,536)	(61,536)	(61,536)	(7,979)
0360	Lead Poisoning Screening	482	17,838	17,838	17,838	2,313
0362	Securities Audit & Enforcement	350	(351,258)	(351,258)	(351,258)	(45,558)
0363	Dept of Business Serv Sp Ops	350	(772,963)	(772,963)	(772,963)	(100,249)
0368	Drug Treatment	444	(52,755)	(52,755)	(52,755)	(6,841)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	(149,370)	(149,370)	(149,370)	(19,372)
0370	Tanning Facility Permit	482	8,808	8,808	8,808	1,141
0372	Plumbing Licensure & Program	482	96,883	96,883	96,883	12,567
0384	Tax Compliance & Admin	492	276,378	276,378	276,378	35,847
0386	Appraisal Administration	440	(52,720)	(52,720)	(52,720)	(6,839)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0270	Water Revolving	532	\$ 8,205,601	\$ -	\$ 1,581,666	\$ 1,581,666
0274	Self-Insurers Administration	563	496,105	-	95,626	95,626
0276	Drunk & Drugged Driving Prevention	444	766,725	-	147,790	147,790
0285	Long Term Care Monitor/Receive	482	12,083,871	-	2,329,220	2,329,220
0286	IL Affordable Housing Trust	492	-	15	(3)	(3)
0287	Home Care Services Agy Licensure	482	811,578	-	156,435	156,435
0288	Community Water Supply Lab	532	89,983	-	17,345	17,345
0290	Fertilizer Control	406	901,704	-	173,807	173,807
0292	Security Investors Education	350	-	25	(5)	(5)
0294	Used Tire Management	532/482	855,619	-	164,924	164,924
0298	Natural Areas Acquisition	422	3,426,349	-	660,444	660,444
0299	Open Space Lands Acquis&Devel	422	-	45,465	(8,764)	(8,764)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	2,435,718	-	469,496	469,496
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prong Estab Regis	482	180,383	-	34,770	34,770
0329	County Provider Trust	478	2,209,082	-	425,810	425,810
0333	Federal Support Agreement Rev	466	3,831,081	-	738,458	738,458
0335	Criminal Justice Info Projects	546	2,300,360	-	443,405	443,405
0336	Environmental Lab Certificate	532	-	65	(13)	(13)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	-	29	(6)	(6)
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	360,887	(69,563)	(69,563)
0345	Long Term Care Provider	478	44,966	-	8,667	8,667
0345	Long Term Care Provider	482	90,058	-	17,359	17,359
0350	ICCB Federal Trust	684	135,288	-	26,077	26,077
0357	Child Labor Enforcement	452	180,310	-	34,756	34,756
0359	IMSA Special Purposes Trust Fund	692	45,062	-	8,686	8,686
0360	Lead Poisoning Screening	482	-	812,897	(156,690)	(156,690)
0362	Securities Audit & Enforcement	350	268,917	-	51,835	51,835
0363	Dept of Business Serv Sp Ops	350	5,048,841	-	973,187	973,187
0368	Drug Treatment	444	902,118	-	173,887	173,887
0369	Feed Control	360	541,270	-	104,332	104,332
0369	Feed Control	406	315,341	-	60,783	60,783
0370	Tanning Facility Permit	482	-	451,119	(86,955)	(86,955)
0372	Plumbing Licensure & Program	482	630,830	-	121,595	121,595
0384	Tax Compliance & Admin	492	-	105,119	(20,262)	(20,262)
0386	Appraisal Administration	440	-	180,557	(34,803)	(34,803)

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0270	Water Revolving	532	\$ 1,581,666	\$ 1,581,666	\$ 1,581,666	\$ 297,271
0274	Self-Insurers Administration	563	95,626	95,626	95,626	17,975
0276	Drunk & Drugged Driving Prevention	444	147,790	147,790	147,790	27,775
0285	Long Term Care Monitor/Receive	482	2,329,220	2,329,220	2,329,220	437,771
0286	IL Affordable Housing Trust	492	(3)	(3)	(3)	-
0287	Home Care Services Agy Licensure	482	156,435	156,435	156,435	29,403
0288	Community Water Supply Lab	532	17,345	17,345	17,345	3,258
0290	Fertilizer Control	406	173,807	173,807	173,807	32,669
0292	Security Investors Education	350	(5)	(5)	(5)	-
0294	Used Tire Management	532/482	164,924	164,924	164,924	30,999
0298	Natural Areas Acquisition	422	660,444	660,444	660,444	124,129
0299	Open Space Lands Acquis&Devel	422	(8,764)	(8,764)	(8,764)	(1,645)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	469,496	469,496	469,496	88,238
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prong Estab Regis	482	34,770	34,770	34,770	6,533
0329	County Provider Trust	478	425,810	425,810	425,810	80,032
0333	Federal Support Agreement Rev	466	738,458	738,458	738,458	138,791
0335	Criminal Justice Info Projects	546	443,405	443,405	443,405	83,335
0336	Environmental Lab Certificate	532	(13)	(13)	(13)	-
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	(6)	(6)	(6)	1
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	(69,563)	(69,563)	(69,563)	(13,072)
0345	Long Term Care Provider	478	8,667	8,667	8,667	1,631
0345	Long Term Care Provider	482	17,359	17,359	17,359	3,263
0350	ICCB Federal Trust	684	26,077	26,077	26,077	4,903
0357	Child Labor Enforcement	452	34,756	34,756	34,756	6,530
0359	IMSA Special Purposes Trust Fund	692	8,686	8,686	8,686	1,632
0360	Lead Poisoning Screening	482	(156,690)	(156,690)	(156,690)	(29,447)
0362	Securities Audit & Enforcement	350	51,835	51,835	51,835	9,742
0363	Dept of Business Serv Sp Ops	350	973,187	973,187	973,187	182,906
0368	Drug Treatment	444	173,887	173,887	173,887	32,683
0369	Feed Control	360	104,332	104,332	104,332	19,610
0369	Feed Control	406	60,783	60,783	60,783	11,426
0370	Tanning Facility Permit	482	(86,955)	(86,955)	(86,955)	(16,344)
0372	Plumbing Licensure & Program	482	121,595	121,595	121,595	22,855
0384	Tax Compliance & Admin	492	(20,262)	(20,262)	(20,262)	(3,809)
0386	Appraisal Administration	440	(34,803)	(34,803)	(34,803)	(6,542)

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0387	Small Bus Environmental Assist	420	0.0013%		0.0007%	
0394	Gaining Early Awareness & Read	444	0.0000%		0.0000%	
0396	Senior Health Insurance Prog	402	0.0035%		0.0029%	
0398	EMS Assistance	482	0.0000%		0.0000%	
0408	DHS Special Purpose Trust	444	0.0396%		0.0383%	
0410	SBE Federal Dept of Agriculture	586	0.0325%		0.0373%	
0421	Public Aid Recoveries Trust	478	0.1795%		0.2100%	
0425	IL Power Agency Operations	360/445	0.0068%		0.0073%	
0428	Supreme Court Historic Preserv	210	0.0026%		0.0031%	
0434	Court of Claims Admin & Grant	528	0.0000%		0.0000%	
0435	Charitable Trust Stabilization Fund	370	0.0012%		0.0010%	
0438	IL State Fair	406	0.0000%		0.0000%	
0440	Agricultural Master	406	0.0059%		0.0065%	
0445	Sex Offender Investigation	493	0.0000%		0.0000%	
0447	GI Education	497	0.0038%		0.0047%	
0449	Interpreters for the Deaf	526	0.0006%		0.0010%	
0453	Monitoring Device Driving Permit	350	0.0126%		0.0107%	
0455	IL State Toll Highway Revenue	557	0.1248%		0.1602%	
0473	Teachers Retirement System	593	0.1545%		0.1851%	
0476	Wholesale Meat	406	0.0345%		0.0376%	
0480	Secretary of State ID Security	350	0.0069%		0.0219%	
0483	Secretary of State Spec Serv	350	0.0222%		0.0347%	
0484	Nuclear Civil Protection Planning Fund	588	0.0000%		0.0015%	
0488	Criminal Justice Trust	546	0.0104%		0.0151%	
0491	Federal Aid Disaster	588	0.0050%		0.0049%	
0495	Old Age Survivors Insurance	444	0.2549%		0.2912%	
0497	Federal Civil Prepared Admin	588	0.0002%		0.0002%	
0502	Early Intervention Service Rev	444	0.0070%		0.0096%	
0505	Athletics Supervision and Reg	440	0.0000%		0.0000%	
0506	Small Business Credit Initiatv	420	0.0004%		0.0014%	
0509	DHS Community Services	444	0.0000%		0.0016%	
0514	State Asset Forfeiture	493	0.0023%		0.0025%	
0522	Money Follows the Person Budget Transfer	478	0.0000%		0.0000%	
0523	Dept of Corrections Reimburse	425	0.0037%		0.0037%	
0523	Dept of Corrections Reimburse	426	0.0067%		0.0088%	
0524	Health Facilities Plan Review	482	0.0053%		0.0077%	
0531	Energy Efficiency Portfolio	420	0.0000%		0.0000%	
0533	Attorney General Tobacco	340	0.0124%		0.0149%	
0534	IL Workers' Comp Comm Operatns	563/446/360	0.0992%		0.1107%	
0535	Sex Offender Registration	493	0.0010%		0.0013%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0387	Small Bus Environmental Assist	420	\$ (97,637)	\$ (92,601)	\$ (123,855)	\$ (72,173)	\$ (11,966)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(302,640)	(281,778)	(252,994)	(119,072)	(18,757)
0398	EMS Assistance	482	(208)	(208)	(7,544)	(1,142)	-
0408	DHS Special Purpose Trust	444	(1,273,253)	(997,726)	(551,241)	(707,973)	(139,482)
0410	SBE Federal Dept of Agriculture	586	(624,558)	(356,224)	(677,169)	(265,313)	(36,703)
0421	Public Aid Recoveries Trust	478	(4,842,652)	(3,331,927)	(2,873,085)	(1,058,841)	(149,847)
0425	IL Power Agency Operations	360/445	17,564	70,080	(30,326)	(72,748)	(14,366)
0428	Supreme Court Historic Preserv	210	13,586	35,886	(31,169)	(12,034)	(1,399)
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(7,484)	-	-
0435	Charitable Trust Stabilization Fund	370	(128,688)	(121,494)	(28,855)	(31,142)	(6,356)
0438	IL State Fair	406	(35,787)	(35,787)	(57,801)	(7,983)	-
0440	Agricultural Master	406	(223,061)	(176,300)	(193,903)	(73,127)	(10,258)
0445	Sex Offender Investigation	493	(61,115)	(61,115)	(46,456)	(5,703)	-
0447	GI Education	497	(88,242)	(54,430)	(59,808)	(7,011)	198
0449	Interpreters for the Deaf	526	59,937	67,131	13,092	16,470	3,450
0453	Monitoring Device Driving Permit	350	105,103	182,078	(301,623)	(346,659)	(64,081)
0455	IL State Toll Highway Revenue	557	(4,434,202)	(3,281,734)	(1,426,539)	242,873	83,974
0473	Teachers Retirement System	593	(2,958,277)	(1,626,680)	(1,899,808)	(584,952)	(71,341)
0476	Wholesale Meat	406	(1,722,448)	(1,451,956)	(1,216,414)	(455,913)	(65,414)
0480	Secretary of State ID Security	350	963,226	1,120,773	849,085	925,944	177,531
0483	Secretary of State Spec Serv	350	150,964	400,593	(419,342)	377,019	97,159
0484	Nuclear Civil Protection Planning Fund	588	56,050	66,840	62,798	100,111	19,885
0488	Criminal Justice Trust	546	(554,431)	(445,802)	(391,335)	90,089	30,195
0491	Federal Aid Disaster	588	63,868	99,119	27,209	(75,727)	(16,763)
0495	Old Age Survivors Insurance	444	(9,501,942)	(7,407,069)	(7,227,184)	(2,352,505)	(305,731)
0497	Federal Civil Prepared Admin	588	3,567	5,006	4,468	(2,294)	(616)
0502	Early Intervention Service Rev	444	(139,168)	(70,106)	(103,398)	45,268	12,852
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiativ	420	57,484	67,555	5,101	54,931	12,021
0509	DHS Community Services	444	97,292	108,802	104,501	111,649	21,208
0514	State Asset Forfeiture	493	46,086	64,071	(38,039)	(27,817)	(4,451)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(309,668)	(283,051)	(366,464)	(102,303)	(11,423)
0523	Dept of Corrections Reimburse	426	(155,273)	(91,966)	104,311	50,878	7,153
0524	Health Facilities Plan Review	482	56,323	111,717	(48,452)	61,640	15,451
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	229,484	336,674	(121,665)	(49,873)	(5,141)
0534	IL Workers' Comp Comm Operatns	563/446/360	(4,713,089)	(3,916,721)	(2,683,486)	(1,034,329)	(153,806)
0535	Sex Offender Registration	493	(8,079)	1,274	(9,576)	2,624	888

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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0387	Small Bus Environmental Assist	420	\$ (920)	\$ 341	\$ 466	\$ 171	\$ 24
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(3,809)	1,414	1,932	710	101
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(50,311)	18,670	25,513	9,378	1,331
0410	SBE Federal Dept of Agriculture	586	(48,998)	18,183	24,847	9,134	1,297
0421	Public Aid Recoveries Trust	478	(275,859)	102,370	139,888	51,422	7,300
0425	IL Power Agency Operations	360/445	(9,589)	3,559	4,863	1,788	254
0428	Supreme Court Historic Preserv	210	(4,072)	1,511	2,065	759	108
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(1,314)	487	666	245	35
0438	IL State Fair	406	-	-	-	-	-
0440	Agricultural Master	406	(8,538)	3,169	4,330	1,592	226
0445	Sex Offender Investigation	493	-	-	-	-	-
0447	GI Education	497	(6,174)	2,291	3,131	1,151	163
0449	Interpreters for the Deaf	526	(1,314)	487	666	245	35
0453	Monitoring Device Driving Permit	350	(14,056)	5,216	7,128	2,620	372
0455	IL State Toll Highway Revenue	557	(210,441)	78,094	106,715	39,228	5,569
0473	Teachers Retirement System	593	(243,150)	90,232	123,301	45,325	6,435
0476	Wholesale Meat	406	(49,392)	18,329	25,047	9,207	1,307
0480	Secretary of State ID Security	350	(28,768)	10,676	14,588	5,363	761
0483	Secretary of State Spec Serv	350	(45,582)	16,915	23,115	8,497	1,206
0484	Nuclear Civil Protection Planning Fund	588	(1,970)	731	999	367	52
0488	Criminal Justice Trust	546	(19,836)	7,361	10,059	3,698	525
0491	Federal Aid Disaster	588	(6,437)	2,389	3,264	1,200	170
0495	Old Age Survivors Insurance	444	(382,524)	141,954	193,978	71,305	10,123
0497	Federal Civil Prepared Admin	588	(263)	97	133	49	7
0502	Early Intervention Service Rev	444	(12,611)	4,680	6,395	2,351	334
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(1,839)	682	933	343	49
0509	DHS Community Services	444	(2,102)	780	1,066	392	56
0514	State Asset Forfeiture	493	(3,284)	1,219	1,665	612	87
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(4,860)	1,804	2,465	906	129
0523	Dept of Corrections Reimburse	426	(11,560)	4,290	5,862	2,155	306
0524	Health Facilities Plan Review	482	(10,115)	3,754	5,129	1,885	268
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(19,573)	7,263	9,925	3,649	518
0534	IL Workers' Comp Comm Operatns	563/446/360	(145,417)	53,964	73,741	27,107	3,848
0535	Sex Offender Registration	493	(1,708)	634	866	318	45

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0387	Small Bus Environmental Assist	420	\$ (17,376)	\$ (13,601)	\$ (15,608)	\$ (12,186)	\$ (2,184)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(71,986)	(56,347)	(64,661)	(50,484)	(9,048)
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(950,711)	(744,165)	(853,966)	(666,731)	(119,499)
0410	SBE Federal Dept of Agriculture	586	(925,888)	(724,735)	(831,669)	(649,323)	(116,379)
0421	Public Aid Recoveries Trust	478	(5,212,773)	(4,080,277)	(4,682,319)	(3,655,703)	(655,216)
0425	IL Power Agency Operations	360/445	(181,206)	(141,838)	(162,766)	(127,079)	(22,777)
0428	Supreme Court Historic Preserv	210	(76,950)	(60,233)	(69,120)	(53,965)	(9,672)
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)
0438	IL State Fair	406	-	-	-	-	-
0440	Agricultural Master	406	(161,348)	(126,294)	(144,929)	(113,153)	(20,280)
0445	Sex Offender Investigation	493	-	-	-	-	-
0447	GI Education	497	(116,667)	(91,320)	(104,795)	(81,818)	(14,664)
0449	Interpreters for the Deaf	526	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)
0453	Monitoring Device Driving Permit	350	(265,603)	(207,900)	(238,575)	(186,267)	(33,385)
0455	IL State Toll Highway Revenue	557	(3,976,601)	(3,112,668)	(3,571,941)	(2,788,780)	(499,836)
0473	Teachers Retirement System	593	(4,594,687)	(3,596,472)	(4,127,130)	(3,222,241)	(577,526)
0476	Wholesale Meat	406	(933,335)	(730,564)	(838,358)	(654,545)	(117,315)
0480	Secretary of State ID Security	350	(543,618)	(425,515)	(488,299)	(381,238)	(68,330)
0483	Secretary of State Spec Serv	350	(861,349)	(674,217)	(773,697)	(604,061)	(108,267)
0484	Nuclear Civil Protection Planning Fund	588	(37,234)	(29,145)	(33,445)	(26,112)	(4,680)
0488	Criminal Justice Trust	546	(374,823)	(293,391)	(336,681)	(262,862)	(47,113)
0491	Federal Aid Disaster	588	(121,631)	(95,206)	(109,254)	(85,300)	(15,288)
0495	Old Age Survivors Insurance	444	(7,228,379)	(5,657,984)	(6,492,816)	(5,069,242)	(908,566)
0497	Federal Civil Prepared Admin	588	(4,965)	(3,886)	(4,459)	(3,482)	(624)
0502	Early Intervention Service Rev	444	(238,298)	(186,527)	(214,049)	(167,118)	(29,953)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(34,752)	(27,202)	(31,215)	(24,371)	(4,368)
0509	DHS Community Services	444	(39,716)	(31,088)	(35,675)	(27,853)	(4,992)
0514	State Asset Forfeiture	493	(62,057)	(48,575)	(55,742)	(43,520)	(7,800)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(91,844)	(71,891)	(82,498)	(64,410)	(11,544)
0523	Dept of Corrections Reimburse	426	(218,440)	(170,983)	(196,211)	(153,191)	(27,457)
0524	Health Facilities Plan Review	482	(191,135)	(149,610)	(171,685)	(134,042)	(24,025)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(369,859)	(289,505)	(332,222)	(259,381)	(46,489)
0534	IL Workers' Comp Comm Operatns	563/446/360	(2,747,876)	(2,150,889)	(2,468,251)	(1,927,078)	(345,392)
0535	Sex Offender Registration	493	(32,270)	(25,259)	(28,986)	(22,631)	(4,056)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0387	Small Bus Environmental Assist	420	\$ 176,842	\$ -	\$ 34,369	\$ 34,369
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	-	220,238	(42,803)	(42,803)
0398	EMS Assistance	482	44,168	-	8,584	8,584
0408	DHS Special Purpose Trust	444	-	3,308,029	(642,912)	(642,912)
0410	SBE Federal Dept of Agriculture	586	1,328,627	-	258,217	258,217
0421	Public Aid Recoveries Trust	478	-	6,161,394	(1,197,460)	(1,197,460)
0425	IL Power Agency Operations	360/445	486,374	-	94,526	94,526
0428	Supreme Court Historic Preserv	210	353,556	-	68,713	68,713
0434	Court of Claims Admin & Grant	528	-	264,939	(51,491)	(51,491)
0435	Charitable Trust Stabilization Fund	370	-	573,937	(111,544)	(111,544)
0438	IL State Fair	406	132,546	-	25,760	25,760
0440	Agricultural Master	406	771	-	150	150
0445	Sex Offender Investigation	493	-	88,259	(17,153)	(17,153)
0447	GI Education	497	-	43,701	(8,493)	(8,493)
0449	Interpreters for the Deaf	526	309,171	-	60,087	60,087
0453	Monitoring Device Driving Permit	350	2,739,048	-	532,331	532,331
0455	IL State Toll Highway Revenue	557	-	13,762,443	(2,674,715)	(2,674,715)
0473	Teachers Retirement System	593	-	1,351,415	(262,646)	(262,646)
0476	Wholesale Meat	406	-	2,026,686	(393,884)	(393,884)
0480	Secretary of State ID Security	350	1,281,310	-	249,021	249,021
0483	Secretary of State Spec Serv	350	4,374,989	-	850,274	850,274
0484	Nuclear Civil Protection Planning Fund	588	44	-	9	9
0488	Criminal Justice Trust	546	-	572,339	(111,233)	(111,233)
0491	Federal Aid Disaster	588	353,631	-	68,728	68,728
0495	Old Age Survivors Insurance	444	-	5,796,097	(1,126,465)	(1,126,465)
0497	Federal Civil Prepared Admin	588	11	-	2	2
0502	Early Intervention Service Rev	444	45,069	-	8,759	8,759
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	353,370	-	68,677	68,677
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	574,307	-	111,616	111,616
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	442,335	-	85,967	85,967
0523	Dept of Corrections Reimburse	426	-	1,324,149	(257,347)	(257,347)
0524	Health Facilities Plan Review	482	839,689	-	163,193	163,193
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	2,518,374	-	489,443	489,443
0534	IL Workers' Comp Comm Operatns	563/446/360	-	9,216,644	(1,791,244)	(1,791,244)
0535	Sex Offender Registration	493	44,275	-	8,605	8,605

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0387	Small Bus Environmental Assist	420	\$ 34,369	\$ 34,369	\$ 34,369	\$ 4,997
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	(42,803)	(42,803)	(42,803)	(6,223)
0398	EMS Assistance	482	8,584	8,584	8,584	1,248
0408	DHS Special Purpose Trust	444	(642,912)	(642,912)	(642,912)	(93,469)
0410	SBE Federal Dept of Agriculture	586	258,217	258,217	258,217	37,542
0421	Public Aid Recoveries Trust	478	(1,197,460)	(1,197,460)	(1,197,460)	(174,094)
0425	IL Power Agency Operations	360/445	94,526	94,526	94,526	13,744
0428	Supreme Court Historic Preserv	210	68,713	68,713	68,713	9,991
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(51,491)	(7,484)
0435	Charitable Trust Stabilization Fund	370	(111,544)	(111,544)	(111,544)	(16,217)
0438	IL State Fair	406	25,760	25,760	25,760	3,746
0440	Agricultural Master	406	150	150	150	21
0445	Sex Offender Investigation	493	(17,153)	(17,153)	(17,153)	(2,494)
0447	GI Education	497	(8,493)	(8,493)	(8,493)	(1,236)
0449	Interpreters for the Deaf	526	60,087	60,087	60,087	8,736
0453	Monitoring Device Driving Permit	350	532,331	532,331	532,331	77,393
0455	IL State Toll Highway Revenue	557	(2,674,715)	(2,674,715)	(2,674,715)	(388,868)
0473	Teachers Retirement System	593	(262,646)	(262,646)	(262,646)	(38,185)
0476	Wholesale Meat	406	(393,884)	(393,884)	(393,884)	(57,266)
0480	Secretary of State ID Security	350	249,021	249,021	249,021	36,205
0483	Secretary of State Spec Serv	350	850,274	850,274	850,274	123,619
0484	Nuclear Civil Protection Planning Fund	588	9	9	9	(1)
0488	Criminal Justice Trust	546	(111,233)	(111,233)	(111,233)	(16,174)
0491	Federal Aid Disaster	588	68,728	68,728	68,728	9,991
0495	Old Age Survivors Insurance	444	(1,126,465)	(1,126,465)	(1,126,465)	(163,772)
0497	Federal Civil Prepared Admin	588	2	2	2	1
0502	Early Intervention Service Rev	444	8,759	8,759	8,759	1,274
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	68,677	68,677	68,677	9,985
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	111,616	111,616	111,616	16,227
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	85,967	85,967	85,967	12,500
0523	Dept of Corrections Reimburse	426	(257,347)	(257,347)	(257,347)	(37,414)
0524	Health Facilities Plan Review	482	163,193	163,193	163,193	23,724
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	489,443	489,443	489,443	71,159
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,791,244)	(1,791,244)	(1,791,244)	(260,424)
0535	Sex Offender Registration	493	8,605	8,605	8,605	1,250

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0387	Small Bus Environmental Assist	420	\$ -	\$ 315,634	\$ (61,531)	\$ (61,531)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	-	676,308	(131,842)	(131,842)
0398	EMS Assistance	482	-	45,102	(8,792)	(8,792)
0408	DHS Special Purpose Trust	444	2,483,227	-	484,088	484,088
0410	SBE Federal Dept of Agriculture	586	-	1,666,671	(324,906)	(324,906)
0421	Public Aid Recoveries Trust	478	-	4,137,708	(806,618)	(806,618)
0425	IL Power Agency Operations	360/445	361,266	-	70,426	70,426
0428	Supreme Court Historic Preserv	210	-	90,035	(17,552)	(17,552)
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	135,386	-	26,393	26,393
0438	IL State Fair	406	-	315,718	(61,547)	(61,547)
0440	Agricultural Master	406	-	540,845	(105,434)	(105,434)
0445	Sex Offender Investigation	493	-	225,513	(43,962)	(43,962)
0447	GI Education	497	-	180,162	(35,121)	(35,121)
0449	Interpreters for the Deaf	526	-	45,064	(8,785)	(8,785)
0453	Monitoring Device Driving Permit	350	91,027	-	17,745	17,745
0455	IL State Toll Highway Revenue	557	-	3,329,436	(649,051)	(649,051)
0473	Teachers Retirement System	593	-	2,650,958	(516,786)	(516,786)
0476	Wholesale Meat	406	-	3,154,924	(615,031)	(615,031)
0480	Secretary of State ID Security	350	-	89,754	(17,497)	(17,497)
0483	Secretary of State Spec Serv	350	-	4,508,804	(878,961)	(878,961)
0484	Nuclear Civil Protection Planning Fund	588	-	180,409	(35,170)	(35,170)
0488	Criminal Justice Trust	546	-	2,344,652	(457,074)	(457,074)
0491	Federal Aid Disaster	588	676,865	-	131,950	131,950
0495	Old Age Survivors Insurance	444	-	20,099,080	(3,918,181)	(3,918,181)
0497	Federal Civil Prepared Admin	588	45,116	-	8,795	8,795
0502	Early Intervention Service Rev	444	-	630,977	(123,005)	(123,005)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	-	315,691	(61,542)	(61,542)
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	-	90,056	(17,556)	(17,556)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	-	1,533,244	(298,896)	(298,896)
0523	Dept of Corrections Reimburse	426	767,182	-	149,557	149,557
0524	Health Facilities Plan Review	482	-	585,987	(114,234)	(114,234)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	-	450,216	(87,767)	(87,767)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	5,270,518	(1,027,452)	(1,027,452)
0535	Sex Offender Registration	493	-	45,037	(8,780)	(8,780)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0387	Small Bus Environmental Assist	420	\$ (61,531)	\$ (61,531)	\$ (61,531)	\$ (7,979)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	(131,842)	(131,842)	(131,842)	(17,098)
0398	EMS Assistance	482	(8,792)	(8,792)	(8,792)	(1,142)
0408	DHS Special Purpose Trust	444	484,088	484,088	484,088	62,787
0410	SBE Federal Dept of Agriculture	586	(324,906)	(324,906)	(324,906)	(42,141)
0421	Public Aid Recoveries Trust	478	(806,618)	(806,618)	(806,618)	(104,618)
0425	IL Power Agency Operations	360/445	70,426	70,426	70,426	9,136
0428	Supreme Court Historic Preserv	210	(17,552)	(17,552)	(17,552)	(2,275)
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	26,393	26,393	26,393	3,421
0438	IL State Fair	406	(61,547)	(61,547)	(61,547)	(7,983)
0440	Agricultural Master	406	(105,434)	(105,434)	(105,434)	(13,675)
0445	Sex Offender Investigation	493	(43,962)	(43,962)	(43,962)	(5,703)
0447	GI Education	497	(35,121)	(35,121)	(35,121)	(4,557)
0449	Interpreters for the Deaf	526	(8,785)	(8,785)	(8,785)	(1,139)
0453	Monitoring Device Driving Permit	350	17,745	17,745	17,745	2,302
0455	IL State Toll Highway Revenue	557	(649,051)	(649,051)	(649,051)	(84,181)
0473	Teachers Retirement System	593	(516,786)	(516,786)	(516,786)	(67,028)
0476	Wholesale Meat	406	(615,031)	(615,031)	(615,031)	(79,769)
0480	Secretary of State ID Security	350	(17,497)	(17,497)	(17,497)	(2,269)
0483	Secretary of State Spec Serv	350	(878,961)	(878,961)	(878,961)	(113,999)
0484	Nuclear Civil Protection Planning Fund	588	(35,170)	(35,170)	(35,170)	(4,559)
0488	Criminal Justice Trust	546	(457,074)	(457,074)	(457,074)	(59,282)
0491	Federal Aid Disaster	588	131,950	131,950	131,950	17,115
0495	Old Age Survivors Insurance	444	(3,918,181)	(3,918,181)	(3,918,181)	(508,175)
0497	Federal Civil Prepared Admin	588	8,795	8,795	8,795	1,141
0502	Early Intervention Service Rev	444	(123,005)	(123,005)	(123,005)	(15,952)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	(61,542)	(61,542)	(61,542)	(7,981)
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	(17,556)	(17,556)	(17,556)	(2,276)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	(298,896)	(298,896)	(298,896)	(38,764)
0523	Dept of Corrections Reimburse	426	149,557	149,557	149,557	19,397
0524	Health Facilities Plan Review	482	(114,234)	(114,234)	(114,234)	(14,817)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	(87,767)	(87,767)	(87,767)	(11,381)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,027,452)	(1,027,452)	(1,027,452)	(133,258)
0535	Sex Offender Registration	493	(8,780)	(8,780)	(8,780)	(1,137)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0387	Small Bus Environmental Assist	420	\$ -	\$ 270,701	\$ (52,179)	\$ (52,179)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	-	270,810	(52,200)	(52,200)
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	-	588,349	(113,407)	(113,407)
0410	SBE Federal Dept of Agriculture	586	2,163,464	-	417,017	417,017
0421	Public Aid Recoveries Trust	478	13,748,359	-	2,650,058	2,650,058
0425	IL Power Agency Operations	360/445	225,192	-	43,407	43,407
0428	Supreme Court Historic Preserv	210	225,400	-	43,447	43,447
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	-	90,271	(17,400)	(17,400)
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	270,341	-	52,109	52,109
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	405,764	-	78,213	78,213
0449	Interpreters for the Deaf	526	180,395	-	34,772	34,772
0453	Monitoring Device Driving Permit	350	-	857,638	(165,314)	(165,314)
0455	IL State Toll Highway Revenue	557	15,961,271	-	3,076,606	3,076,606
0473	Teachers Retirement System	593	13,794,710	-	2,658,992	2,658,992
0476	Wholesale Meat	406	1,396,564	-	269,194	269,194
0480	Secretary of State ID Security	350	6,765,540	-	1,304,088	1,304,088
0483	Secretary of State Spec Serv	350	5,637,130	-	1,086,582	1,086,582
0484	Nuclear Civil Protection Planning Fund	588	676,588	-	130,415	130,415
0488	Criminal Justice Trust	546	2,119,458	-	408,535	408,535
0491	Federal Aid Disaster	588	-	45,355	(8,742)	(8,742)
0495	Old Age Survivors Insurance	444	16,360,747	-	3,153,607	3,153,607
0497	Federal Civil Prepared Admin	588	-	9	(2)	(2)
0502	Early Intervention Service Rev	444	1,172,406	-	225,987	225,987
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	451,040	-	86,940	86,940
0509	DHS Community Services	444	721,694	-	139,110	139,110
0514	State Asset Forfeiture	493	90,097	-	17,367	17,367
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	-	183	(35)	(35)
0523	Dept of Corrections Reimburse	426	946,889	-	182,517	182,517
0524	Health Facilities Plan Review	482	1,082,278	-	208,614	208,614
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	1,127,030	-	217,240	217,240
0534	IL Workers' Comp Comm Operatns	563/446/360	5,182,238	-	998,900	998,900
0535	Sex Offender Registration	493	135,269	-	26,074	26,074

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0387	Small Bus Environmental Assist	420	\$ (52,179)	\$ (52,179)	\$ (52,179)	\$ (9,806)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	(52,200)	(52,200)	(52,200)	(9,810)
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	(113,407)	(113,407)	(113,407)	(21,314)
0410	SBE Federal Dept of Agriculture	586	417,017	417,017	417,017	78,379
0421	Public Aid Recoveries Trust	478	2,650,058	2,650,058	2,650,058	498,069
0425	IL Power Agency Operations	360/445	43,407	43,407	43,407	8,157
0428	Supreme Court Historic Preserv	210	43,447	43,447	43,447	8,165
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(17,400)	(17,400)	(17,400)	(3,271)
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	52,109	52,109	52,109	9,796
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	78,213	78,213	78,213	14,699
0449	Interpreters for the Deaf	526	34,772	34,772	34,772	6,535
0453	Monitoring Device Driving Permit	350	(165,314)	(165,314)	(165,314)	(31,068)
0455	IL State Toll Highway Revenue	557	3,076,606	3,076,606	3,076,606	578,241
0473	Teachers Retirement System	593	2,658,992	2,658,992	2,658,992	499,750
0476	Wholesale Meat	406	269,194	269,194	269,194	50,594
0480	Secretary of State ID Security	350	1,304,088	1,304,088	1,304,088	245,100
0483	Secretary of State Spec Serv	350	1,086,582	1,086,582	1,086,582	204,220
0484	Nuclear Civil Protection Planning Fund	588	130,415	130,415	130,415	24,513
0488	Criminal Justice Trust	546	408,535	408,535	408,535	76,783
0491	Federal Aid Disaster	588	(8,742)	(8,742)	(8,742)	(1,645)
0495	Old Age Survivors Insurance	444	3,153,607	3,153,607	3,153,607	592,712
0497	Federal Civil Prepared Admin	588	(2)	(2)	(2)	1
0502	Early Intervention Service Rev	444	225,987	225,987	225,987	42,471
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	86,940	86,940	86,940	16,340
0509	DHS Community Services	444	139,110	139,110	139,110	26,144
0514	State Asset Forfeiture	493	17,367	17,367	17,367	3,262
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	(35)	(35)	(35)	(8)
0523	Dept of Corrections Reimburse	426	182,517	182,517	182,517	34,304
0524	Health Facilities Plan Review	482	208,614	208,614	208,614	39,208
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	217,240	217,240	217,240	40,830
0534	IL Workers' Comp Comm Operatns	563/446/360	998,900	998,900	998,900	187,738
0535	Sex Offender Registration	493	26,074	26,074	26,074	4,899

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0536	Leads Maintenance	493	0.0020%		0.0011%	
0537	State Offender DNA Identification	493	0.0036%		0.0060%	
0538	IL Historic Sites	422	0.0020%		0.0059%	
0539	Death Penalty Abolition	546	0.0002%		0.0003%	
0542	Ag Court Order & Vol Comply	340	0.0449%		0.0541%	
0543	Comptrollers Admin Fund	360	0.0000%		0.0000%	
0546	Public Pension Regulation	446	0.0059%		0.0054%	
0548	Drycleaner Environmental Response Trust	532	0.0000%		0.0023%	
0549	IL Charity Bureau	340	0.0128%		0.0105%	
0550	Supplemental Low Income Energy	420	0.0061%		0.0073%	
0560	SBE Federal Agency Services	586	0.0011%		0.0013%	
0561	SBE Federal Dept of Education	586	0.0709%		0.0859%	
0562	Pawnbroker Regulation	440	0.0003%		0.0005%	
0566	DCFS Federal Projects	418	0.0005%		0.0004%	
0568	School Infrastructure	511	0.0000%		0.0000%	
0568	School Infrastructure	586	0.0005%		0.0005%	
0568	School Infrastructure	507	0.0003%		0.0004%	
0576	Pesticide Control	406/482	0.0315%		0.0282%	
0577	Community College Health Insur	416	0.0015%		0.0014%	
0579	Savings Institutions Regulatory Fund	440	0.0009%		0.0006%	
0580	Fire Prevention Division	592	0.0000%		0.0013%	
0581	Juvenile Acct Incentive Block	444	0.0000%		0.0000%	
0582	DCFS Special Purpose Fund	418	0.0020%		0.0040%	
0592	DHS Federal Projects	444	0.0020%		0.0038%	
0600	Attorney General Whistleblower	340	0.0330%		0.0353%	
0606	Health Information Exchange	534	0.0000%		0.0000%	
0607	Special Projects Division	442	0.0116%		0.0103%	
0608	Partners for Conservation	422/406	0.0112%		0.0125%	
0612	Statewide 9-1-1 Fund	493	0.0050%		0.0072%	
0618	Services for Older Americans	402	0.0064%		0.0095%	
0622	Motor Vehicle License Plate	350	0.0064%		0.0159%	
0627	Public Transportation	509	0.0044%		0.0037%	
0632	Horse Racing	579	0.0130%		0.0136%	
0635	Death Certificate Surcharge	482	0.0041%		0.0004%	
0635	Death Certificate Surcharge	520	0.0003%		0.0006%	
0636	Commerce & Comm Affairs Asst	420	0.0045%		0.0064%	
0642	DHS State Projects	444	0.0000%		0.0000%	
0644	Commitment to Human Services Fund	402/546	0.0286%		0.0397%	
0646	Alcoholism & Substance Abuse	444	0.0000%		0.0008%	
0649	Motor Carrier Safety Inspection	493	0.0092%		0.0087%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0536	Leads Maintenance	493	\$ (176,231)	\$ (168,318)	\$ (134,646)	\$ (100,565)	\$ (18,103)
0537	State Offender DNA Identification	493	146,959	190,123	115,258	109,078	20,701
0538	IL Historic Sites	422	(184,090)	(141,646)	157,821	237,799	45,521
0539	Death Penalty Abolition	546	(7,514)	(5,356)	8,502	4,685	706
0542	Ag Court Order & Vol Comply	340	(765,955)	(376,763)	(955,855)	(214,533)	(16,662)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(219,001)	(180,153)	(172,777)	(137,342)	(24,839)
0548	Drycleaner Environmental Response Trust	532	139,857	156,402	150,219	160,494	30,490
0549	IL Charity Bureau	340	(396,647)	(321,110)	(408,239)	(379,147)	(70,002)
0550	Supplemental Low Income Energy	420	(269,868)	(217,352)	(200,445)	(39,254)	(2,925)
0560	SBE Federal Agency Services	586	42,883	52,236	(24,624)	(8,352)	(745)
0561	SBE Federal Dept of Education	586	(967,901)	(349,943)	(662,842)	(186,698)	(20,046)
0562	Pawnbroker Regulation	440	(21,834)	(18,237)	(12,257)	6,523	1,723
0566	DCFS Federal Projects	418	(52,629)	(49,752)	7,843	(11,000)	(2,869)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(31,471)	(27,874)	(58,574)	(15,429)	(1,543)
0568	School Infrastructure	507	(10,542)	(7,665)	(8,751)	684	402
0576	Pesticide Control	406/482	(1,191,910)	(989,041)	(816,032)	(755,203)	(140,989)
0577	Community College Health Insur	416	(11,338)	(1,267)	(49,067)	(35,012)	(5,958)
0579	Savings Institutions Regulatory Fund	440	(69,574)	(65,258)	(118,245)	(47,792)	(6,753)
0580	Fire Prevention Division	592	75,087	84,440	(58,439)	69,045	17,230
0581	Juvenile Acct Incentive Block	444	(34,327)	(34,327)	(4,990)	-	-
0582	DCFS Special Purpose Fund	418	50,351	79,126	16,981	94,953	20,335
0592	DHS Federal Projects	444	(4,720)	22,616	(2,321)	80,996	17,687
0600	Attorney General Whistleblower	340	(542,938)	(288,992)	33,697	(319,487)	(71,386)
0606	Health Information Exchange	534	(17,164)	(17,164)	(2,494)	-	-
0607	Special Projects Division	442	(399,738)	(325,641)	(360,878)	(293,324)	(53,043)
0608	Partners for Conservation	422/406	(424,343)	(334,420)	(676,375)	(175,725)	(17,342)
0612	Statewide 9-1-1 Fund	493	(50,152)	1,645	(39,820)	57,397	13,726
0618	Services for Older Americans	402	(135,590)	(67,248)	(48,919)	92,740	21,336
0622	Motor Vehicle License Plate	350	665,294	779,677	421,432	538,192	106,169
0627	Public Transportation	509	(132,963)	(106,346)	(182,392)	(131,243)	(22,859)
0632	Horse Racing	579	(711,320)	(613,482)	(481,637)	(208,725)	(32,181)
0635	Death Certificate Surcharge	482	(296,885)	(294,008)	(295,150)	(324,027)	(61,702)
0635	Death Certificate Surcharge	520	36,779	41,095	39,483	19,204	3,052
0636	Commerce & Comm Affairs Asst	420	(152,030)	(105,989)	(145,316)	32,503	11,293
0642	DHS State Projects	444	-	-	-	-	-
0644	Commitment to Human Services Fund	402/546	2,442,188	2,727,786	2,621,065	609,606	58,846
0646	Alcoholism & Substance Abuse	444	48,646	54,401	52,251	55,825	10,604
0649	Motor Carrier Safety Inspection	493	(469,475)	(406,888)	(313,110)	(200,847)	(35,031)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0536	Leads Maintenance	493	\$ (1,445)	\$ 536	\$ 733	\$ 269	\$ 38
0537	State Offender DNA Identification	493	(7,882)	2,925	3,997	1,469	209
0538	IL Historic Sites	422	(7,750)	2,876	3,930	1,445	205
0539	Death Penalty Abolition	546	(394)	146	200	73	10
0542	Ag Court Order & Vol Comply	340	(71,066)	26,373	36,038	13,247	1,881
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(7,094)	2,632	3,597	1,322	188
0548	Drycleaner Environmental Response Trust	532	(3,021)	1,121	1,532	563	80
0549	IL Charity Bureau	340	(13,793)	5,119	6,994	2,571	365
0550	Supplemental Low Income Energy	420	(9,589)	3,559	4,863	1,788	254
0560	SBE Federal Agency Services	586	(1,708)	634	866	318	45
0561	SBE Federal Dept of Education	586	(112,839)	41,874	57,221	21,034	2,986
0562	Pawnbroker Regulation	440	(657)	244	333	122	17
0566	DCFS Federal Projects	418	(525)	195	266	98	14
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(657)	244	333	122	17
0568	School Infrastructure	507	(525)	195	266	98	14
0576	Pesticide Control	406/482	(37,044)	13,747	18,785	6,905	980
0577	Community College Health Insur	416	(1,839)	682	933	343	49
0579	Savings Institutions Regulatory Fund	440	(788)	292	400	147	21
0580	Fire Prevention Division	592	(1,708)	634	866	318	45
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(5,254)	1,950	2,665	979	139
0592	DHS Federal Projects	444	(4,992)	1,852	2,531	930	132
0600	Attorney General Whistleblower	340	(46,371)	17,208	23,515	8,644	1,227
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(13,530)	5,021	6,861	2,522	358
0608	Partners for Conservation	422/406	(16,420)	6,093	8,327	3,061	435
0612	Statewide 9-1-1 Fund	493	(9,458)	3,510	4,796	1,763	250
0618	Services for Older Americans	402	(12,479)	4,631	6,328	2,326	330
0622	Motor Vehicle License Plate	350	(20,886)	7,751	10,592	3,893	553
0627	Public Transportation	509	(4,860)	1,804	2,465	906	129
0632	Horse Racing	579	(17,865)	6,630	9,059	3,330	473
0635	Death Certificate Surcharge	482	(525)	195	266	98	14
0635	Death Certificate Surcharge	520	(788)	292	400	147	21
0636	Commerce & Comm Affairs Asst	420	(8,407)	3,120	4,263	1,567	222
0642	DHS State Projects	444	-	-	-	-	-
0644	Commitment to Human Services Fund	402/546	(52,150)	19,353	26,446	9,721	1,380
0646	Alcoholism & Substance Abuse	444	(1,051)	390	533	196	28
0649	Motor Carrier Safety Inspection	493	(11,428)	4,241	5,795	2,130	302

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0536	Leads Maintenance	493	\$ (27,305)	\$ (21,373)	\$ (24,526)	\$ (19,149)	\$ (3,432)
0537	State Offender DNA Identification	493	(148,936)	(116,579)	(133,781)	(104,449)	(18,720)
0538	IL Historic Sites	422	(146,454)	(114,636)	(131,551)	(102,708)	(18,408)
0539	Death Penalty Abolition	546	(7,447)	(5,829)	(6,689)	(5,222)	(936)
0542	Ag Court Order & Vol Comply	340	(1,342,910)	(1,051,157)	(1,206,255)	(941,779)	(168,796)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(134,043)	(104,921)	(120,402)	(94,004)	(16,848)
0548	Drycleaner Environmental Response Trust	532	(57,092)	(44,689)	(51,283)	(40,039)	(7,176)
0549	IL Charity Bureau	340	(260,639)	(204,014)	(234,116)	(182,785)	(32,761)
0550	Supplemental Low Income Energy	420	(181,206)	(141,838)	(162,766)	(127,079)	(22,777)
0560	SBE Federal Agency Services	586	(32,270)	(25,259)	(28,986)	(22,631)	(4,056)
0561	SBE Federal Dept of Education	586	(2,132,272)	(1,669,027)	(1,915,291)	(1,495,357)	(268,015)
0562	Pawnbroker Regulation	440	(12,411)	(9,715)	(11,148)	(8,704)	(1,560)
0566	DCFS Federal Projects	418	(9,929)	(7,772)	(8,919)	(6,963)	(1,248)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(12,411)	(9,715)	(11,148)	(8,704)	(1,560)
0568	School Infrastructure	507	(9,929)	(7,772)	(8,919)	(6,963)	(1,248)
0576	Pesticide Control	406/482	(700,001)	(547,923)	(628,769)	(490,909)	(87,986)
0577	Community College Health Insur	416	(34,752)	(27,202)	(31,215)	(24,371)	(4,368)
0579	Savings Institutions Regulatory Fund	440	(14,894)	(11,658)	(13,378)	(10,445)	(1,872)
0580	Fire Prevention Division	592	(32,270)	(25,259)	(28,986)	(22,631)	(4,056)
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(99,291)	(77,720)	(89,187)	(69,632)	(12,480)
0592	DHS Federal Projects	444	(94,326)	(73,834)	(84,728)	(66,151)	(11,856)
0600	Attorney General Whistleblower	340	(876,242)	(685,875)	(787,076)	(614,506)	(110,139)
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(255,674)	(200,128)	(229,657)	(179,304)	(32,137)
0608	Partners for Conservation	422/406	(310,284)	(242,874)	(278,709)	(217,601)	(39,001)
0612	Statewide 9-1-1 Fund	493	(178,724)	(139,895)	(160,537)	(125,338)	(22,465)
0618	Services for Older Americans	402	(235,816)	(184,584)	(211,819)	(165,377)	(29,641)
0622	Motor Vehicle License Plate	350	(394,681)	(308,935)	(354,518)	(276,789)	(49,609)
0627	Public Transportation	509	(91,844)	(71,891)	(82,498)	(64,410)	(11,544)
0632	Horse Racing	579	(337,589)	(264,246)	(303,236)	(236,750)	(42,433)
0635	Death Certificate Surcharge	482	(9,929)	(7,772)	(8,919)	(6,963)	(1,248)
0635	Death Certificate Surcharge	520	(14,894)	(11,658)	(13,378)	(10,445)	(1,872)
0636	Commerce & Comm Affairs Asst	420	(158,865)	(124,351)	(142,699)	(111,412)	(19,968)
0642	DHS State Projects	444	-	-	-	-	-
0644	Commitment to Human Services Fund	402/546	(985,462)	(771,367)	(885,181)	(691,102)	(123,867)
0646	Alcoholism & Substance Abuse	444	(19,858)	(15,544)	(17,837)	(13,926)	(2,496)
0649	Motor Carrier Safety Inspection	493	(215,958)	(169,040)	(193,982)	(151,451)	(27,145)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0536	Leads Maintenance	493	\$ -	\$ 220,532	\$ (42,860)	\$ (42,860)
0537	State Offender DNA Identification	493	353,609	-	68,724	68,724
0538	IL Historic Sites	422	-	1,898,510	(368,973)	(368,973)
0539	Death Penalty Abolition	546	-	88,302	(17,161)	(17,161)
0542	Ag Court Order & Vol Comply	340	2,610,927	-	507,431	507,431
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	131,816	(25,618)	(25,618)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	354,630	-	68,922	68,922
0550	Supplemental Low Income Energy	420	-	219,945	(42,746)	(42,746)
0560	SBE Federal Agency Services	586	441,717	-	85,847	85,847
0561	SBE Federal Dept of Education	586	493,580	-	95,927	95,927
0562	Pawnbroker Regulation	440	-	44,102	(8,571)	(8,571)
0566	DCFS Federal Projects	418	-	353,241	(68,652)	(68,652)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	176,744	-	34,350	34,350
0568	School Infrastructure	507	44	-	9	9
0576	Pesticide Control	406/482	-	1,498,047	(291,144)	(291,144)
0577	Community College Health Insur	416	265,124	-	51,527	51,527
0579	Savings Institutions Regulatory Fund	440	309,303	-	60,113	60,113
0580	Fire Prevention Division	592	839,180	-	163,094	163,094
0581	Juvenile Acct Incentive Block	444	-	176,625	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	309,411	-	60,134	60,134
0592	DHS Federal Projects	444	88,628	-	17,225	17,225
0600	Attorney General Whistleblower	340	-	2,514,155	(488,623)	(488,623)
0606	Health Information Exchange	534	-	88,314	(17,164)	(17,164)
0607	Special Projects Division	442	45,450	-	8,833	8,833
0608	Partners for Conservation	422/406	1,856,494	-	360,808	360,808
0612	Statewide 9-1-1 Fund	493	133,111	-	25,870	25,870
0618	Services for Older Americans	402	-	264,113	(51,330)	(51,330)
0622	Motor Vehicle License Plate	350	1,899,565	-	369,178	369,178
0627	Public Transportation	509	397,952	-	77,342	77,342
0632	Horse Racing	579	-	1,013,924	(197,055)	(197,055)
0635	Death Certificate Surcharge	482	402	-	78	78
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	133,176	-	25,883	25,883
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	705,428	(137,099)	(137,099)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0536	Leads Maintenance	493	\$ (42,860)	\$ (42,860)	\$ (42,860)	\$ (6,232)
0537	State Offender DNA Identification	493	68,724	68,724	68,724	9,989
0538	IL Historic Sites	422	(368,973)	(368,973)	(368,973)	(53,645)
0539	Death Penalty Abolition	546	(17,161)	(17,161)	(17,161)	(2,497)
0542	Ag Court Order & Vol Comply	340	507,431	507,431	507,431	73,772
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(25,618)	(25,618)	(25,618)	(3,726)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	68,922	68,922	68,922	10,020
0550	Supplemental Low Income Energy	420	(42,746)	(42,746)	(42,746)	(6,215)
0560	SBE Federal Agency Services	586	85,847	85,847	85,847	12,482
0561	SBE Federal Dept of Education	586	95,927	95,927	95,927	13,945
0562	Pawnbroker Regulation	440	(8,571)	(8,571)	(8,571)	(1,247)
0566	DCFS Federal Projects	418	(68,652)	(68,652)	(68,652)	(9,981)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	34,350	34,350	34,350	4,994
0568	School Infrastructure	507	9	9	9	(1)
0576	Pesticide Control	406/482	(291,144)	(291,144)	(291,144)	(42,327)
0577	Community College Health Insur	416	51,527	51,527	51,527	7,489
0579	Savings Institutions Regulatory Fund	440	60,113	60,113	60,113	8,738
0580	Fire Prevention Division	592	163,094	163,094	163,094	23,710
0581	Juvenile Acct Incentive Block	444	(34,327)	(34,327)	(34,327)	(4,990)
0582	DCFS Special Purpose Fund	418	60,134	60,134	60,134	8,741
0592	DHS Federal Projects	444	17,225	17,225	17,225	2,503
0600	Attorney General Whistleblower	340	(488,623)	(488,623)	(488,623)	(71,040)
0606	Health Information Exchange	534	(17,164)	(17,164)	(17,164)	(2,494)
0607	Special Projects Division	442	8,833	8,833	8,833	1,285
0608	Partners for Conservation	422/406	360,808	360,808	360,808	52,454
0612	Statewide 9-1-1 Fund	493	25,870	25,870	25,870	3,761
0618	Services for Older Americans	402	(51,330)	(51,330)	(51,330)	(7,463)
0622	Motor Vehicle License Plate	350	369,178	369,178	369,178	53,675
0627	Public Transportation	509	77,342	77,342	77,342	11,242
0632	Horse Racing	579	(197,055)	(197,055)	(197,055)	(28,649)
0635	Death Certificate Surcharge	482	78	78	78	12
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	25,883	25,883	25,883	3,761
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(137,099)	(137,099)	(137,099)	(19,933)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0536	Leads Maintenance	493	\$ -	\$ 135,176	\$ (26,352)	\$ (26,352)
0537	State Offender DNA Identification	493	135,543	-	26,423	26,423
0538	IL Historic Sites	422	131	-	26	26
0539	Death Penalty Abolition	546	45,116	-	8,795	8,795
0542	Ag Court Order & Vol Comply	340	-	3,379,757	(658,861)	(658,861)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	44,716	(8,717)	(8,717)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	45,940	-	8,956	8,956
0550	Supplemental Low Income Energy	420	-	721,242	(140,601)	(140,601)
0560	SBE Federal Agency Services	586	-	135,237	(26,364)	(26,364)
0561	SBE Federal Dept of Education	586	-	626,804	(122,191)	(122,191)
0562	Pawnbroker Regulation	440	-	90,186	(17,581)	(17,581)
0566	DCFS Federal Projects	418	180,444	-	35,176	35,176
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	270,582	(52,748)	(52,748)
0568	School Infrastructure	507	-	45,082	(8,788)	(8,788)
0576	Pesticide Control	406/482	633,492	-	123,495	123,495
0577	Community College Health Insur	416	-	90,106	(17,566)	(17,566)
0579	Savings Institutions Regulatory Fund	440	-	450,967	(87,913)	(87,913)
0580	Fire Prevention Division	592	-	856,949	(167,056)	(167,056)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	-	405,792	(79,106)	(79,106)
0592	DHS Federal Projects	444	-	405,792	(79,106)	(79,106)
0600	Attorney General Whistleblower	340	3,429,947	-	668,645	668,645
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	134,549	(26,229)	(26,229)
0608	Partners for Conservation	422/406	-	2,930,934	(571,366)	(571,366)
0612	Statewide 9-1-1 Fund	493	-	405,596	(79,068)	(79,068)
0618	Services for Older Americans	402	-	540,812	(105,428)	(105,428)
0622	Motor Vehicle License Plate	350	-	585,915	(114,220)	(114,220)
0627	Public Transportation	509	-	270,326	(52,698)	(52,698)
0632	Horse Racing	579	-	1,081,612	(210,853)	(210,853)
0635	Death Certificate Surcharge	482	180,679	-	35,222	35,222
0635	Death Certificate Surcharge	520	135,327	-	26,381	26,381
0636	Commerce & Comm Affairs Asst	420	-	901,757	(175,791)	(175,791)
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	12,901,193	-	2,515,001	2,515,001
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	315,116	(61,430)	(61,430)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0536	Leads Maintenance	493	\$ (26,352)	\$ (26,352)	\$ (26,352)	\$ (3,416)
0537	State Offender DNA Identification	493	26,423	26,423	26,423	3,428
0538	IL Historic Sites	422	26	26	26	1
0539	Death Penalty Abolition	546	8,795	8,795	8,795	1,141
0542	Ag Court Order & Vol Comply	340	(658,861)	(658,861)	(658,861)	(85,452)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(8,717)	(8,717)	(8,717)	(1,131)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	8,956	8,956	8,956	1,160
0550	Supplemental Low Income Energy	420	(140,601)	(140,601)	(140,601)	(18,237)
0560	SBE Federal Agency Services	586	(26,364)	(26,364)	(26,364)	(3,417)
0561	SBE Federal Dept of Education	586	(122,191)	(122,191)	(122,191)	(15,849)
0562	Pawnbroker Regulation	440	(17,581)	(17,581)	(17,581)	(2,281)
0566	DCFS Federal Projects	418	35,176	35,176	35,176	4,564
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(52,748)	(52,748)	(52,748)	(6,842)
0568	School Infrastructure	507	(8,788)	(8,788)	(8,788)	(1,142)
0576	Pesticide Control	406/482	123,495	123,495	123,495	16,017
0577	Community College Health Insur	416	(17,566)	(17,566)	(17,566)	(2,276)
0579	Savings Institutions Regulatory Fund	440	(87,913)	(87,913)	(87,913)	(11,402)
0580	Fire Prevention Division	592	(167,056)	(167,056)	(167,056)	(21,669)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	(79,106)	(79,106)	(79,106)	(10,262)
0592	DHS Federal Projects	444	(79,106)	(79,106)	(79,106)	(10,262)
0600	Attorney General Whistleblower	340	668,645	668,645	668,645	86,722
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(26,229)	(26,229)	(26,229)	(3,404)
0608	Partners for Conservation	422/406	(571,366)	(571,366)	(571,366)	(74,104)
0612	Statewide 9-1-1 Fund	493	(79,068)	(79,068)	(79,068)	(10,256)
0618	Services for Older Americans	402	(105,428)	(105,428)	(105,428)	(13,672)
0622	Motor Vehicle License Plate	350	(114,220)	(114,220)	(114,220)	(14,815)
0627	Public Transportation	509	(52,698)	(52,698)	(52,698)	(6,836)
0632	Horse Racing	579	(210,853)	(210,853)	(210,853)	(27,347)
0635	Death Certificate Surcharge	482	35,222	35,222	35,222	4,569
0635	Death Certificate Surcharge	520	26,381	26,381	26,381	3,422
0636	Commerce & Comm Affairs Asst	420	(175,791)	(175,791)	(175,791)	(22,802)
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	2,515,001	2,515,001	2,515,001	326,188
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(61,430)	(61,430)	(61,430)	(7,966)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0536	Leads Maintenance	493	\$ -	\$ 406,054	\$ (78,269)	\$ (78,269)
0537	State Offender DNA Identification	493	1,082,362	-	208,630	208,630
0538	IL Historic Sites	422	1,759,029	-	339,061	339,061
0539	Death Penalty Abolition	546	45,097	-	8,693	8,693
0542	Ag Court Order & Vol Comply	340	4,147,508	-	799,451	799,451
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	225,824	(43,529)	(43,529)
0548	Drycleaner Environmental Response Trust	532	1,037,436	-	199,970	199,970
0549	IL Charity Bureau	340	-	1,038,071	(200,093)	(200,093)
0550	Supplemental Low Income Energy	420	540,968	-	104,274	104,274
0560	SBE Federal Agency Services	586	90,156	-	17,378	17,378
0561	SBE Federal Dept of Education	586	6,762,353	-	1,303,474	1,303,474
0562	Pawnbroker Regulation	440	90,196	-	17,386	17,386
0566	DCFS Federal Projects	418	-	45,130	(8,699)	(8,699)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	25	(5)	(5)
0568	School Infrastructure	507	45,091	-	8,691	8,691
0576	Pesticide Control	406/482	-	1,490,063	(287,216)	(287,216)
0577	Community College Health Insur	416	-	45,179	(8,708)	(8,708)
0579	Savings Institutions Regulatory Fund	440	-	135,362	(26,092)	(26,092)
0580	Fire Prevention Division	592	586,376	-	113,027	113,027
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	902,016	-	173,868	173,868
0592	DHS Federal Projects	444	811,806	-	156,479	156,479
0600	Attorney General Whistleblower	340	1,035,791	-	199,653	199,653
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	586,954	(113,138)	(113,138)
0608	Partners for Conservation	422/406	585,819	-	112,919	112,919
0612	Statewide 9-1-1 Fund	493	992,081	-	191,228	191,228
0618	Services for Older Americans	402	1,397,962	-	269,463	269,463
0622	Motor Vehicle License Plate	350	4,284,740	-	825,903	825,903
0627	Public Transportation	509	-	315,959	(60,903)	(60,903)
0632	Horse Racing	579	269,989	-	52,042	52,042
0635	Death Certificate Surcharge	482	-	1,669,123	(321,731)	(321,731)
0635	Death Certificate Surcharge	520	135,303	-	26,080	26,080
0636	Commerce & Comm Affairs Asst	420	856,789	-	165,150	165,150
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	5,005,328	-	964,799	964,799
0646	Alcoholism & Substance Abuse	444	360,847	-	69,555	69,555
0649	Motor Carrier Safety Inspection	493	-	225,988	(43,560)	(43,560)

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0536	Leads Maintenance	493	\$ (78,269)	\$ (78,269)	\$ (78,269)	\$ (14,709)
0537	State Offender DNA Identification	493	208,630	208,630	208,630	39,212
0538	IL Historic Sites	422	339,061	339,061	339,061	63,724
0539	Death Penalty Abolition	546	8,693	8,693	8,693	1,632
0542	Ag Court Order & Vol Comply	340	799,451	799,451	799,451	150,253
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(43,529)	(43,529)	(43,529)	(8,179)
0548	Drycleaner Environmental Response Trust	532	199,970	199,970	199,970	37,586
0549	IL Charity Bureau	340	(200,093)	(200,093)	(200,093)	(37,606)
0550	Supplemental Low Income Energy	420	104,274	104,274	104,274	19,598
0560	SBE Federal Agency Services	586	17,378	17,378	17,378	3,266
0561	SBE Federal Dept of Education	586	1,303,474	1,303,474	1,303,474	244,983
0562	Pawnbroker Regulation	440	17,386	17,386	17,386	3,266
0566	DCFS Federal Projects	418	(8,699)	(8,699)	(8,699)	(1,635)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(5)	(5)	(5)	-
0568	School Infrastructure	507	8,691	8,691	8,691	1,636
0576	Pesticide Control	406/482	(287,216)	(287,216)	(287,216)	(53,983)
0577	Community College Health Insur	416	(8,708)	(8,708)	(8,708)	(1,639)
0579	Savings Institutions Regulatory Fund	440	(26,092)	(26,092)	(26,092)	(4,902)
0580	Fire Prevention Division	592	113,027	113,027	113,027	21,241
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	173,868	173,868	173,868	32,676
0592	DHS Federal Projects	444	156,479	156,479	156,479	29,411
0600	Attorney General Whistleblower	340	199,653	199,653	199,653	37,526
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(113,138)	(113,138)	(113,138)	(21,264)
0608	Partners for Conservation	422/406	112,919	112,919	112,919	21,224
0612	Statewide 9-1-1 Fund	493	191,228	191,228	191,228	35,941
0618	Services for Older Americans	402	269,463	269,463	269,463	50,647
0622	Motor Vehicle License Plate	350	825,903	825,903	825,903	155,225
0627	Public Transportation	509	(60,903)	(60,903)	(60,903)	(11,444)
0632	Horse Racing	579	52,042	52,042	52,042	9,779
0635	Death Certificate Surcharge	482	(321,731)	(321,731)	(321,731)	(60,468)
0635	Death Certificate Surcharge	520	26,080	26,080	26,080	4,903
0636	Commerce & Comm Affairs Asst	420	165,150	165,150	165,150	31,039
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	964,799	964,799	964,799	181,333
0646	Alcoholism & Substance Abuse	444	69,555	69,555	69,555	13,072
0649	Motor Carrier Safety Inspection	493	(43,560)	(43,560)	(43,560)	(8,188)

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0654	Healthy Smiles	482	0.0014%		0.0007%	
0659	Historic Property Admnsitration Fund	420/422	0.0000%		0.0009%	
0660	Academic Quality Assurance Fund	601	0.0016%		0.0011%	
0664	Student Loan Operations	691	0.0510%		0.0328%	
0668	College Savings Pool Administr	370	0.0059%		0.0083%	
0673	Dept of Insurance Fed Trust	446	0.0000%		0.0000%	
0674	State Charter School Comm	586	0.0016%		0.0000%	
0675	Electronics Recycling	532	0.0000%		0.0000%	
0689	Agriculture Pesticide Control	406	0.0033%		0.0023%	
0690	DHS Project Resources	482	0.0002%		0.0000%	
0692	ICCB Adult Education Fund	684	0.0058%		0.0080%	
0698	Long Term Care Ombudsman Fund	402	0.0000%		0.0000%	
0700	USDA Women, Infants & Children	444	0.0145%		0.0187%	
0701	Federal Student Incentive Tr	691	0.0043%		0.0075%	
0702	Assist Living & Shared Hou Reg	482	0.0058%		0.0128%	
0705	State Police Whistleblower Rew	493	0.0000%		0.0087%	
0708	Illinois Standard Bred Breeders	406	0.0000%		0.0013%	
0709	Illinois Thoroughbred Breeders	406	0.0000%		0.0008%	
0710	Homeland Security Emerg Prepar	588	0.0311%		0.0347%	
0711	State Lottery	458	0.1066%		0.1211%	
0711	State Lottery	360	0.0009%		0.0011%	
0718	Community Mental Health Medical	444	0.0066%		0.0067%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0000%		0.0000%	
0724	Dept of Labor Federal Projects	452	0.0047%		0.0060%	
0726	Federal Industrial Services	452	0.0065%		0.0079%	
0731	IL Clean Water	532	0.0566%		0.0622%	
0732	Secretary of State DUI Adminis	350	0.0063%		0.0111%	
0733	Tobacco Settlement Recovery	482	0.0004%		0.0002%	
0733	Tobacco Settlement Recovery	444	0.0005%		0.0010%	
0737	Energy Administration	420	0.0023%		0.0019%	
0740	Medicaid Buy In Program Revolv	478	0.0007%		0.0017%	
0745	State's Attorney Appel Prosec Co	295	0.0011%		0.0045%	
0746	Home Inspection Administration	440	0.0004%		0.0007%	
0751	Private Business and Vocational Schools Quality Assurance Fund	601	0.0022%		0.0018%	
0755	State Employees Def Comp Plan	416	0.0036%		0.0046%	
0757	Child Support Administrative	478	0.5258%		0.6130%	
0762	Local Initiative	444	0.0035%		0.0040%	
0763	Tourism Promotions	420/422	0.0519%		0.0650%	
0765	Federal Surface Mining Control	422	0.0107%		0.0139%	
0772	Career and Technical Education	684	0.0017%		0.0020%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0654	Healthy Smiles	482	\$ (17,382)	\$ (12,346)	\$ (6,907)	\$ (63,762)	\$ (13,602)
0659	Historic Property Admistration Fund	420/422	10,358	16,832	(266)	54,819	11,931
0660	Academic Quality Assurance Fund	601	(91,015)	(83,102)	(130,104)	(71,488)	(11,568)
0664	Student Loan Operations	691	(5,213,954)	(4,977,992)	(1,898,566)	(2,024,856)	(398,695)
0668	College Savings Pool Administr	370	(479,882)	(420,172)	(339,984)	20,547	13,598
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	(157,485)	(157,485)	(186,863)	(145,967)	(26,148)
0675	Electronics Recycling	532	(231,708)	(231,708)	(33,685)	-	-
0689	Agriculture Pesticide Control	406	(11,129)	5,416	(169,520)	(134,429)	(23,443)
0690	DHS Project Resources	482	196	196	196	(15,108)	(3,266)
0692	ICCB Adult Education Fund	684	(27,716)	29,836	(35,793)	45,940	11,257
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(221,597)	(87,070)	(196,310)	22,429	10,910
0701	Federal Student Incentive Tr	691	47,975	101,929	111,024	149,461	29,144
0702	Assist Living & Shared Hou Reg	482	367,766	459,848	315,317	384,307	74,881
0705	State Police Whistleblower Rew	493	520,441	583,028	566,975	607,088	115,323
0708	Illinois Standard Bred Breeders	406	79,049	88,402	84,907	90,714	17,230
0709	Illinois Thoroughbred Breeders	406	48,646	54,401	52,251	55,825	10,604
0710	Homeland Security Emerg Prepar	588	(1,267,532)	(1,017,903)	(1,023,851)	(356,939)	(48,288)
0711	State Lottery	458	(3,017,171)	(2,145,986)	(2,437,004)	(957,756)	(136,880)
0711	State Lottery	360	(9,879)	(1,966)	46,411	6,482	(128)
0718	Community Mental Health Medical	444	(57,198)	(8,999)	(210,504)	(120,036)	(19,050)
0722	Comptroller Debt Recovery Trust Fund	360	(231,708)	(231,708)	(33,685)	-	-
0724	Dept of Labor Federal Projects	452	138,834	181,998	92,460	22,552	2,725
0726	Federal Industrial Services	452	88,079	144,912	13,556	(8,218)	(1,509)
0731	IL Clean Water	532	(1,812,640)	(1,365,177)	(1,166,750)	(613,051)	(100,500)
0732	Secretary of State DUI Adminis	350	375,615	455,467	190,816	223,346	44,178
0733	Tobacco Settlement Recovery	482	3,764	5,203	4,665	(17,406)	(3,884)
0733	Tobacco Settlement Recovery	444	60,047	67,241	20,538	25,164	5,086
0737	Energy Administration	420	(109,917)	(96,249)	(72,062)	(66,268)	(12,400)
0740	Medicaid Buy In Program Revolv	478	8,202	20,432	45,184	57,759	11,092
0745	State's Attorney Appel Prosec Co	295	184,517	216,889	124,078	206,962	41,675
0746	Home Inspection Administration	440	(51,441)	(46,405)	32,386	18,626	2,741
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(108,140)	(95,191)	(100,075)	(69,111)	(12,095)
0755	State Employees Def Comp Plan	416	(240,411)	(207,318)	(87,746)	1,123	2,143
0757	Child Support Administrative	478	(17,508,644)	(13,098,764)	(12,007,049)	(3,704,378)	(467,329)
0762	Local Initiative	444	23,786	52,561	(68,277)	(30,910)	(4,177)
0763	Tourism Promotions	420/422	(1,291,993)	(824,388)	(1,132,252)	(92,238)	13,428
0765	Federal Surface Mining Control	422	(315,659)	(215,663)	(333,962)	(2,627)	9,384
0772	Career and Technical Education	684	(7,316)	7,071	45,684	867	(1,272)

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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0654	Healthy Smiles	482	\$ (920)	\$ 341	\$ 466	\$ 171	\$ 24
0659	Historic Property Admistration Fund	420/422	(1,182)	439	600	220	31
0660	Academic Quality Assurance Fund	601	(1,445)	536	733	269	38
0664	Student Loan Operations	691	(43,087)	15,989	21,849	8,032	1,140
0668	College Savings Pool Administr	370	(10,903)	4,046	5,529	2,032	289
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(3,021)	1,121	1,532	563	80
0690	DHS Project Resources	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(10,509)	3,900	5,329	1,959	278
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(24,565)	9,116	12,457	4,579	650
0701	Federal Student Incentive Tr	691	(9,852)	3,656	4,996	1,837	261
0702	Assist Living & Shared Hou Reg	482	(16,814)	6,240	8,527	3,134	445
0705	State Police Whistleblower Rew	493	(11,428)	4,241	5,795	2,130	302
0708	Illinois Standard Bred Breeders	406	(1,708)	634	866	318	45
0709	Illinois Thoroughbred Breeders	406	(1,051)	390	533	196	28
0710	Homeland Security Emerg Prepar	588	(45,582)	16,915	23,115	8,497	1,206
0711	State Lottery	458	(159,079)	59,034	80,669	29,653	4,210
0711	State Lottery	360	(1,445)	536	733	269	38
0718	Community Mental Health Medical	444	(8,801)	3,266	4,463	1,641	233
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-
0724	Dept of Labor Federal Projects	452	(7,882)	2,925	3,997	1,469	209
0726	Federal Industrial Services	452	(10,378)	3,851	5,262	1,934	275
0731	IL Clean Water	532	(81,707)	30,321	41,434	15,231	2,162
0732	Secretary of State DUI Adminis	350	(14,581)	5,411	7,394	2,718	386
0733	Tobacco Settlement Recovery	482	(263)	97	133	49	7
0733	Tobacco Settlement Recovery	444	(1,314)	487	666	245	35
0737	Energy Administration	420	(2,496)	926	1,266	465	66
0740	Medicaid Buy In Program Revolv	478	(2,233)	829	1,132	416	59
0745	State's Attorney Appel Prosec Co	295	(5,911)	2,194	2,998	1,102	156
0746	Home Inspection Administration	440	(920)	341	466	171	24
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(2,365)	877	1,199	441	63
0755	State Employees Def Comp Plan	416	(6,043)	2,242	3,064	1,126	160
0757	Child Support Administrative	478	(805,245)	298,824	408,340	150,104	21,310
0762	Local Initiative	444	(5,254)	1,950	2,665	979	139
0763	Tourism Promotions	420/422	(85,385)	31,686	43,299	15,916	2,260
0765	Federal Surface Mining Control	422	(18,259)	6,776	9,259	3,404	483
0772	Career and Technical Education	684	(2,627)	975	1,332	490	70

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0654	Healthy Smiles	482	\$ (17,376)	\$ (13,601)	\$ (15,608)	\$ (12,186)	\$ (2,184)
0659	Historic Property Admnsitration Fund	420/422	(22,340)	(17,487)	(20,067)	(15,667)	(2,808)
0660	Academic Quality Assurance Fund	601	(27,305)	(21,373)	(24,526)	(19,149)	(3,432)
0664	Student Loan Operations	691	(814,186)	(637,300)	(731,334)	(570,986)	(102,339)
0668	College Savings Pool Administr	370	(206,029)	(161,268)	(185,063)	(144,487)	(25,897)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(57,092)	(44,689)	(51,283)	(40,039)	(7,176)
0690	DHS Project Resources	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(198,582)	(155,439)	(178,374)	(139,265)	(24,961)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(464,185)	(363,339)	(416,949)	(325,532)	(58,345)
0701	Federal Student Incentive Tr	691	(186,170)	(145,724)	(167,226)	(130,561)	(23,401)
0702	Assist Living & Shared Hou Reg	482	(317,731)	(248,703)	(285,398)	(222,824)	(39,937)
0705	State Police Whistleblower Rew	493	(215,958)	(169,040)	(193,982)	(151,451)	(27,145)
0708	Illinois Standard Bred Breeders	406	(32,270)	(25,259)	(28,986)	(22,631)	(4,056)
0709	Illinois Thoroughbred Breeders	406	(19,858)	(15,544)	(17,837)	(13,926)	(2,496)
0710	Homeland Security Emerg Prepar	588	(861,349)	(674,217)	(773,697)	(604,061)	(108,267)
0711	State Lottery	458	(3,006,032)	(2,352,960)	(2,700,137)	(2,108,122)	(377,841)
0711	State Lottery	360	(27,305)	(21,373)	(24,526)	(19,149)	(3,432)
0718	Community Mental Health Medical	444	(166,312)	(130,180)	(149,388)	(116,634)	(20,905)
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-
0724	Dept of Labor Federal Projects	452	(148,936)	(116,579)	(133,781)	(104,449)	(18,720)
0726	Federal Industrial Services	452	(196,100)	(153,496)	(176,144)	(137,524)	(24,649)
0731	IL Clean Water	532	(1,543,974)	(1,208,539)	(1,386,858)	(1,082,785)	(194,069)
0732	Secretary of State DUI Adminis	350	(275,532)	(215,672)	(247,494)	(193,230)	(34,633)
0733	Tobacco Settlement Recovery	482	(4,965)	(3,886)	(4,459)	(3,482)	(624)
0733	Tobacco Settlement Recovery	444	(24,823)	(19,430)	(22,297)	(17,408)	(3,120)
0737	Energy Administration	420	(47,163)	(36,917)	(42,364)	(33,075)	(5,928)
0740	Medicaid Buy In Program Revolv	478	(42,199)	(33,031)	(37,904)	(29,594)	(5,304)
0745	State's Attorney Appel Prosec Co	295	(111,702)	(87,435)	(100,335)	(78,337)	(14,040)
0746	Home Inspection Administration	440	(17,376)	(13,601)	(15,608)	(12,186)	(2,184)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(44,681)	(34,974)	(40,134)	(31,335)	(5,616)
0755	State Employees Def Comp Plan	416	(114,185)	(89,377)	(102,565)	(80,077)	(14,352)
0757	Child Support Administrative	478	(15,216,333)	(11,910,522)	(13,667,912)	(10,671,173)	(1,912,607)
0762	Local Initiative	444	(99,291)	(77,720)	(89,187)	(69,632)	(12,480)
0763	Tourism Promotions	420/422	(1,613,477)	(1,262,943)	(1,449,289)	(1,131,527)	(202,805)
0765	Federal Surface Mining Control	422	(345,036)	(270,075)	(309,925)	(241,973)	(43,369)
0772	Career and Technical Education	684	(49,645)	(38,860)	(44,594)	(34,816)	(6,240)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0654	Healthy Smiles	482	\$ -	\$ 44,093	\$ (8,569)	\$ (8,569)
0659	Historic Property Admistration Fund	420/422	88,389	-	17,178	17,178
0660	Academic Quality Assurance Fund	601	265,200	-	51,541	51,541
0664	Student Loan Operations	691	-	19,071,196	(3,706,466)	(3,706,466)
0668	College Savings Pool Administr	370	-	617,116	(119,936)	(119,936)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	176,866	-	34,374	34,374
0675	Electronics Recycling	532	-	1,192,225	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	1,016,031	-	197,464	197,464
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	265,645	-	51,628	51,628
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	355,035	-	69,001	69,001
0701	Federal Student Incentive Tr	691	-	176,159	(34,236)	(34,236)
0702	Assist Living & Shared Hou Reg	482	663,019	-	128,857	128,857
0705	State Police Whistleblower Rew	493	-	44,157	(8,582)	(8,582)
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	-	525,790	(102,187)	(102,187)
0711	State Lottery	458	-	207,870	(40,399)	(40,399)
0711	State Lottery	360	-	309,075	(60,068)	(60,068)
0718	Community Mental Health Medical	444	1,104,760	-	214,709	214,709
0722	Comptroller Debt Recovery Trust Fund	360	-	1,192,225	(231,708)	(231,708)
0724	Dept of Labor Federal Projects	452	441,956	-	85,894	85,894
0726	Federal Industrial Services	452	662,999	-	128,853	128,853
0731	IL Clean Water	532	-	2,201,365	(427,833)	(427,833)
0732	Secretary of State DUI Adminis	350	1,413,724	-	274,756	274,756
0733	Tobacco Settlement Recovery	482	11	-	2	2
0733	Tobacco Settlement Recovery	444	265,003	-	51,503	51,503
0737	Energy Administration	420	-	176,386	(34,280)	(34,280)
0740	Medicaid Buy In Program Revolv	478	-	176,550	(34,312)	(34,312)
0745	State's Attorney Appel Prosec Co	295	485,949	-	94,444	94,444
0746	Home Inspection Administration	440	-	485,721	(94,399)	(94,399)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	272	-	53	53
0755	State Employees Def Comp Plan	416	-	794,360	(154,383)	(154,383)
0757	Child Support Administrative	478	-	16,494,269	(3,205,643)	(3,205,643)
0762	Local Initiative	444	662,780	-	128,811	128,811
0763	Tourism Promotions	420/422	801,555	-	155,781	155,781
0765	Federal Surface Mining Control	422	487,286	-	94,703	94,703
0772	Career and Technical Education	684	-	264,842	(51,472)	(51,472)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0654	Healthy Smiles	482	\$ (8,569)	\$ (8,569)	\$ (8,569)	\$ (1,248)
0659	Historic Property Admistration Fund	420/422	17,178	17,178	17,178	2,499
0660	Academic Quality Assurance Fund	601	51,541	51,541	51,541	7,495
0664	Student Loan Operations	691	(3,706,466)	(3,706,466)	(3,706,466)	(538,866)
0668	College Savings Pool Administr	370	(119,936)	(119,936)	(119,936)	(17,436)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	34,374	34,374	34,374	4,996
0675	Electronics Recycling	532	(231,708)	(231,708)	(231,708)	(33,685)
0689	Agriculture Pesticide Control	406	197,464	197,464	197,464	28,711
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	51,628	51,628	51,628	7,505
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	69,001	69,001	69,001	10,030
0701	Federal Student Incentive Tr	691	(34,236)	(34,236)	(34,236)	(4,979)
0702	Assist Living & Shared Hou Reg	482	128,857	128,857	128,857	18,734
0705	State Police Whistleblower Rew	493	(8,582)	(8,582)	(8,582)	(1,247)
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(102,187)	(102,187)	(102,187)	(14,855)
0711	State Lottery	458	(40,399)	(40,399)	(40,399)	(5,875)
0711	State Lottery	360	(60,068)	(60,068)	(60,068)	(8,735)
0718	Community Mental Health Medical	444	214,709	214,709	214,709	31,215
0722	Comptroller Debt Recovery Trust Fund	360	(231,708)	(231,708)	(231,708)	(33,685)
0724	Dept of Labor Federal Projects	452	85,894	85,894	85,894	12,486
0726	Federal Industrial Services	452	128,853	128,853	128,853	18,734
0731	IL Clean Water	532	(427,833)	(427,833)	(427,833)	(62,200)
0732	Secretary of State DUI Adminis	350	274,756	274,756	274,756	39,944
0733	Tobacco Settlement Recovery	482	2	2	2	1
0733	Tobacco Settlement Recovery	444	51,503	51,503	51,503	7,488
0737	Energy Administration	420	(34,280)	(34,280)	(34,280)	(4,986)
0740	Medicaid Buy In Program Revolv	478	(34,312)	(34,312)	(34,312)	(4,990)
0745	State's Attorney Appel Prosec Co	295	94,444	94,444	94,444	13,729
0746	Home Inspection Administration	440	(94,399)	(94,399)	(94,399)	(13,726)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	53	53	53	7
0755	State Employees Def Comp Plan	416	(154,383)	(154,383)	(154,383)	(22,445)
0757	Child Support Administrative	478	(3,205,643)	(3,205,643)	(3,205,643)	(466,054)
0762	Local Initiative	444	128,811	128,811	128,811	18,725
0763	Tourism Promotions	420/422	155,781	155,781	155,781	22,650
0765	Federal Surface Mining Control	422	94,703	94,703	94,703	13,771
0772	Career and Technical Education	684	(51,472)	(51,472)	(51,472)	(7,482)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0654	Healthy Smiles	482	\$ 360,912	\$ -	\$ 70,357	\$ 70,357
0659	Historic Property Admistration Fund	420/422	-	315,718	(61,547)	(61,547)
0660	Academic Quality Assurance Fund	601	-	360,716	(70,319)	(70,319)
0664	Student Loan Operations	691	4,784,201	-	932,648	932,648
0668	College Savings Pool Administr	370	-	1,803,716	(351,622)	(351,622)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	270,512	(52,734)	(52,734)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	315,503	(61,505)	(61,505)
0690	DHS Project Resources	482	90,218	-	17,587	17,587
0692	ICCB Adult Education Fund	684	-	315,339	(61,473)	(61,473)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	-	856,002	(166,872)	(166,872)
0701	Federal Student Incentive Tr	691	282	-	55	55
0702	Assist Living & Shared Hou Reg	482	-	180,033	(35,096)	(35,096)
0705	State Police Whistleblower Rew	493	-	-	-	-
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	-	2,929,633	(571,112)	(571,112)
0711	State Lottery	458	-	5,495,546	(1,071,320)	(1,071,320)
0711	State Lottery	360	315,777	-	61,559	61,559
0718	Community Mental Health Medical	444	-	540,799	(105,425)	(105,425)
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	496,436	-	96,777	96,777
0726	Federal Industrial Services	452	225,938	-	44,045	44,045
0731	IL Clean Water	532	-	1,259,173	(245,467)	(245,467)
0732	Secretary of State DUI Adminis	350	-	134,896	(26,297)	(26,297)
0733	Tobacco Settlement Recovery	482	135,335	-	26,383	26,383
0733	Tobacco Settlement Recovery	444	-	45,070	(8,786)	(8,786)
0737	Energy Administration	420	45,252	-	8,822	8,822
0740	Medicaid Buy In Program Revolv	478	45	-	9	9
0745	State's Attorney Appel Prosec Co	295	-	450,955	(87,911)	(87,911)
0746	Home Inspection Administration	440	180,437	-	35,175	35,175
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	135,164	(26,349)	(26,349)
0755	State Employees Def Comp Plan	416	-	270,380	(52,709)	(52,709)
0757	Child Support Administrative	478	-	30,049,046	(5,857,860)	(5,857,860)
0762	Local Initiative	444	-	225,285	(43,918)	(43,918)
0763	Tourism Promotions	420/422	-	4,551,965	(887,375)	(887,375)
0765	Federal Surface Mining Control	422	-	1,668,095	(325,184)	(325,184)
0772	Career and Technical Education	684	360,931	-	70,361	70,361

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0654	Healthy Smiles	482	\$ 70,357	\$ 70,357	\$ 70,357	\$ 9,127
0659	Historic Property Admistration Fund	420/422	(61,547)	(61,547)	(61,547)	(7,983)
0660	Academic Quality Assurance Fund	601	(70,319)	(70,319)	(70,319)	(9,121)
0664	Student Loan Operations	691	932,648	932,648	932,648	120,961
0668	College Savings Pool Administr	370	(351,622)	(351,622)	(351,622)	(45,606)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	(52,734)	(52,734)	(52,734)	(6,842)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(61,505)	(61,505)	(61,505)	(7,978)
0690	DHS Project Resources	482	17,587	17,587	17,587	2,283
0692	ICCB Adult Education Fund	684	(61,473)	(61,473)	(61,473)	(7,974)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	(166,872)	(166,872)	(166,872)	(21,642)
0701	Federal Student Incentive Tr	691	55	55	55	7
0702	Assist Living & Shared Hou Reg	482	(35,096)	(35,096)	(35,096)	(4,553)
0705	State Police Whistleblower Rew	493	-	-	-	-
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(571,112)	(571,112)	(571,112)	(74,073)
0711	State Lottery	458	(1,071,320)	(1,071,320)	(1,071,320)	(138,946)
0711	State Lottery	360	61,559	61,559	61,559	7,982
0718	Community Mental Health Medical	444	(105,425)	(105,425)	(105,425)	(13,674)
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	96,777	96,777	96,777	12,551
0726	Federal Industrial Services	452	44,045	44,045	44,045	5,713
0731	IL Clean Water	532	(245,467)	(245,467)	(245,467)	(31,838)
0732	Secretary of State DUI Adminis	350	(26,297)	(26,297)	(26,297)	(3,411)
0733	Tobacco Settlement Recovery	482	26,383	26,383	26,383	3,420
0733	Tobacco Settlement Recovery	444	(8,786)	(8,786)	(8,786)	(1,140)
0737	Energy Administration	420	8,822	8,822	8,822	1,142
0740	Medicaid Buy In Program Revolv	478	9	9	9	-
0745	State's Attorney Appel Prosec Co	295	(87,911)	(87,911)	(87,911)	(11,400)
0746	Home Inspection Administration	440	35,175	35,175	35,175	4,562
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(26,349)	(26,349)	(26,349)	(3,419)
0755	State Employees Def Comp Plan	416	(52,709)	(52,709)	(52,709)	(6,835)
0757	Child Support Administrative	478	(5,857,860)	(5,857,860)	(5,857,860)	(759,746)
0762	Local Initiative	444	(43,918)	(43,918)	(43,918)	(5,695)
0763	Tourism Promotions	420/422	(887,375)	(887,375)	(887,375)	(115,090)
0765	Federal Surface Mining Control	422	(325,184)	(325,184)	(325,184)	(42,175)
0772	Career and Technical Education	684	70,361	70,361	70,361	9,126

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0654	Healthy Smiles	482	\$ -	\$ 315,812	\$ (60,874)	\$ (60,874)
0659	Historic Property Admnsitration Fund	420/422	405,953	-	78,249	78,249
0660	Academic Quality Assurance Fund	601	-	225,609	(43,487)	(43,487)
0664	Student Loan Operations	691	-	8,211,811	(1,582,863)	(1,582,863)
0668	College Savings Pool Administr	370	1,082,246	-	208,608	208,608
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	721,773	(139,125)	(139,125)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	451,222	(86,975)	(86,975)
0690	DHS Project Resources	482	-	90,221	(17,391)	(17,391)
0692	ICCB Adult Education Fund	684	992,040	-	191,220	191,220
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	1,893,725	-	365,024	365,024
0701	Federal Student Incentive Tr	691	1,443,174	-	278,178	278,178
0702	Assist Living & Shared Hou Reg	482	3,157,123	-	608,550	608,550
0705	State Police Whistleblower Rew	493	3,924,211	-	756,409	756,409
0708	Illinois Standard Bred Breeders	406	586,376	-	113,027	113,027
0709	Illinois Thoroughbred Breeders	406	360,847	-	69,555	69,555
0710	Homeland Security Emerg Prepar	588	1,622,263	-	312,698	312,698
0711	State Lottery	458	6,535,046	-	1,259,659	1,259,659
0711	State Lottery	360	90,166	-	17,380	17,380
0718	Community Mental Health Medical	444	44,777	-	8,631	8,631
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	586,141	-	112,981	112,981
0726	Federal Industrial Services	452	631,160	-	121,659	121,659
0731	IL Clean Water	532	2,523,112	-	486,341	486,341
0732	Secretary of State DUI Adminis	350	2,164,770	-	417,269	417,269
0733	Tobacco Settlement Recovery	482	-	90,232	(17,393)	(17,393)
0733	Tobacco Settlement Recovery	444	225,506	-	43,467	43,467
0737	Energy Administration	420	-	180,538	(34,800)	(34,800)
0740	Medicaid Buy In Program Revolv	478	451,022	-	86,937	86,937
0745	State's Attorney Appel Prosec Co	295	1,533,544	-	295,597	295,597
0746	Home Inspection Administration	440	135,296	-	26,079	26,079
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	180,532	(34,798)	(34,798)
0755	State Employees Def Comp Plan	416	450,880	-	86,909	86,909
0757	Child Support Administrative	478	39,306,153	-	7,576,437	7,576,437
0762	Local Initiative	444	225,354	-	43,438	43,438
0763	Tourism Promotions	420/422	5,906,288	-	1,138,463	1,138,463
0765	Federal Surface Mining Control	422	1,442,855	-	278,117	278,117
0772	Career and Technical Education	684	135,233	-	26,067	26,067

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0654	Healthy Smiles	482	\$ (60,874)	\$ (60,874)	\$ (60,874)	\$ (11,442)
0659	Historic Property Admistration Fund	420/422	78,249	78,249	78,249	14,708
0660	Academic Quality Assurance Fund	601	(43,487)	(43,487)	(43,487)	(8,174)
0664	Student Loan Operations	691	(1,582,863)	(1,582,863)	(1,582,863)	(297,496)
0668	College Savings Pool Administr	370	208,608	208,608	208,608	39,206
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	(139,125)	(139,125)	(139,125)	(26,148)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(86,975)	(86,975)	(86,975)	(16,347)
0690	DHS Project Resources	482	(17,391)	(17,391)	(17,391)	(3,266)
0692	ICCB Adult Education Fund	684	191,220	191,220	191,220	35,940
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	365,024	365,024	365,024	68,605
0701	Federal Student Incentive Tr	691	278,178	278,178	278,178	52,284
0702	Assist Living & Shared Hou Reg	482	608,550	608,550	608,550	114,373
0705	State Police Whistleblower Rew	493	756,409	756,409	756,409	142,166
0708	Illinois Standard Bred Breeders	406	113,027	113,027	113,027	21,241
0709	Illinois Thoroughbred Breeders	406	69,555	69,555	69,555	13,072
0710	Homeland Security Emerg Prepar	588	312,698	312,698	312,698	58,773
0711	State Lottery	458	1,259,659	1,259,659	1,259,659	236,751
0711	State Lottery	360	17,380	17,380	17,380	3,266
0718	Community Mental Health Medical	444	8,631	8,631	8,631	1,622
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	112,981	112,981	112,981	21,236
0726	Federal Industrial Services	452	121,659	121,659	121,659	22,865
0731	IL Clean Water	532	486,341	486,341	486,341	91,407
0732	Secretary of State DUI Adminis	350	417,269	417,269	417,269	78,425
0733	Tobacco Settlement Recovery	482	(17,393)	(17,393)	(17,393)	(3,267)
0733	Tobacco Settlement Recovery	444	43,467	43,467	43,467	8,171
0737	Energy Administration	420	(34,800)	(34,800)	(34,800)	(6,538)
0740	Medicaid Buy In Program Revolv	478	86,937	86,937	86,937	16,337
0745	State's Attorney Appel Prosec Co	295	295,597	295,597	295,597	55,559
0746	Home Inspection Administration	440	26,079	26,079	26,079	4,901
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(34,798)	(34,798)	(34,798)	(6,542)
0755	State Employees Def Comp Plan	416	86,909	86,909	86,909	16,335
0757	Child Support Administrative	478	7,576,437	7,576,437	7,576,437	1,423,968
0762	Local Initiative	444	43,438	43,438	43,438	8,164
0763	Tourism Promotions	420/422	1,138,463	1,138,463	1,138,463	213,973
0765	Federal Surface Mining Control	422	278,117	278,117	278,117	52,270
0772	Career and Technical Education	684	26,067	26,067	26,067	4,898

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0773	ISAC Loan Purch Prog Payroll	691	0.0034%		0.0031%	
0776	Pres Libr & Museum Operating	541	0.0000%		0.0000%	
0790	Private Sewage Disposal Program	482	0.0010%		0.0012%	
0792	Cemetery Oversight Lcns&Dscpln	440	0.0012%		0.0042%	
0795	Bank & Trust Company	440/360	0.0577%		0.0635%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0580%		0.0720%	
0798	Rehab Servs EL & Second ED Act	444	0.0005%		0.0000%	
0801	AG State Proj & Crt Order Dist	340	0.0336%		0.0504%	
0802	Personal Property Tax Replace	360	0.4131%		0.4424%	
0802	Personal Property Tax Replace	492	0.1237%		0.1404%	
0802	Personal Property Tax Replace	580	0.0274%		0.0323%	
0802	Personal Property Tax Replace	548	0.0069%		0.0066%	
0802	Personal Property Tax Replace	295	0.0031%		0.0054%	
0817	State Police Operations Assist	493	0.0017%		0.0033%	
0821	Dram Shop	567/444/492	0.0299%		0.0375%	
0823	IL State Dental Disciplinary	440	0.0046%		0.0051%	
0826	Agriculture Federal Projects	406	0.0013%		0.0000%	
0828	Hazardous Waste	532	0.0253%		0.0319%	
0829	Comm Assoc Manager Lcns & Disc	440	0.0000%		0.0000%	
0838	Public Health Federal Projects	482	0.0000%		0.0032%	
0850	Real Estate License Admin	360/440	0.0168%		0.0267%	
0855	National Flood Insurance Program	422	0.0023%		0.0021%	
0859	Federal Energy	420/532	0.0012%		0.0012%	
0863	Cycle Rider Safety Training	494	0.0017%		0.0027%	
0870	Low Income Energy Block Grant	420	0.0117%		0.0165%	
0871	Community Services Block Grant	420	0.0044%		0.0037%	
0872	Maternal & Child Health Serv Blk	482	0.0092%		0.0058%	
0872	Maternal & Child Health Serv Blk	444	0.0000%		0.0000%	
0873	Preventative Health&Hlth Serv Bl	482	0.0059%		0.0067%	
0875	Com Dev/Small City Blk Grant	420	0.0035%		0.0032%	
0876	Community MH Servs Block Grant	444	0.0026%		0.0033%	
0879	Traffic & Crim Conviction Sur	569/493	0.0144%		0.0168%	
0882	Sheffield 2/1982 Agreed Order	588	0.0000%		0.0000%	
0883	Intra-Agency Services	420	0.0286%		0.0371%	
0884	DNR Special Projects	422	0.0000%		0.0000%	
0885	Wage Theft Prevention Fund	452	0.0000%		0.0000%	
0887	State Police Law Enforcement Admin	493	0.0000%		0.0027%	
0888	Design Professional Admin & In	440	0.0032%		0.0038%	
0893	Firearm Dealer License Certification	493	0.0000%		0.0002%	
0894	DNR Federal Projects	422	0.0101%		0.0099%	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2021

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0773	ISAC Loan Purch Prog Payroll	691	\$ (168,972)	\$ (146,672)	\$ (169,749)	\$ (89,582)	\$ (14,471)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(14,159)	(5,527)	(16,108)	(4,354)	(434)
0792	Cemetery Oversight Lcns&Dscpln	440	(101,954)	(71,741)	(17,082)	165,926	36,064
0795	Bank & Trust Company	440/360	(2,250,063)	(1,793,249)	(1,869,853)	(713,770)	(101,245)
0796	Nuclear Safety Emerg Preparedness	588/360	(1,439,457)	(921,495)	(1,211,621)	(134,182)	6,524
0798	Rehab Servs EL & Second ED Act	444	(35,504)	(35,504)	(64,854)	(46,896)	(8,169)
0801	AG State Proj & Crt Order Dist	340	(487,186)	(124,611)	(825,697)	427,724	118,966
0802	Personal Property Tax Replace	360	(15,141,702)	(11,959,107)	(11,330,461)	(5,567,716)	(886,905)
0802	Personal Property Tax Replace	492	(3,917,464)	(2,907,436)	(2,583,204)	(1,072,779)	(160,509)
0802	Personal Property Tax Replace	580	(391,353)	(158,988)	(253,641)	(126,287)	(19,636)
0802	Personal Property Tax Replace	548	(460,457)	(412,977)	(372,211)	(164,502)	(25,281)
0802	Personal Property Tax Replace	295	232,421	271,269	176,038	117,529	20,916
0817	State Police Operations Assist	493	202,337	226,077	217,206	101,844	15,959
0821	Dram Shop	567/444/492	(131,306)	138,465	132,522	55,683	8,437
0823	IL State Dental Disciplinary	440	8,023	44,712	67,621	(25,851)	(7,571)
0826	Agriculture Federal Projects	406	1,279	1,279	1,279	(98,212)	(21,246)
0828	Hazardous Waste	532	(78,256)	151,231	(59,654)	30,681	9,382
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	132,632	155,653	132,368	213,034	42,420
0850	Real Estate License Admin	360/440	(614,857)	(422,779)	(348,303)	323,664	79,364
0855	National Flood Insurance Program	422	(82,262)	(67,154)	(116,859)	(61,433)	(9,751)
0859	Federal Energy	420/532	28,947	37,579	(9,673)	(19,467)	(3,703)
0863	Cycle Rider Safety Training	494	66,239	85,662	(24,320)	31,466	8,010
0870	Low Income Energy Block Grant	420	(248,264)	(129,564)	(78,814)	118,077	27,510
0871	Community Services Block Grant	420	(244,736)	(218,119)	(206,152)	(132,382)	(22,859)
0872	Maternal & Child Health Serv Blk	482	(602,490)	(560,765)	(481,188)	(400,930)	(73,471)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(297,134)	(248,935)	(208,406)	(61,450)	(7,610)
0875	Com Dev/Small City Blk Grant	420	(206,121)	(183,100)	(184,447)	(92,436)	(14,780)
0876	Community MH Servs Block Grant	444	(102,770)	(79,030)	(29,278)	3,060	1,251
0879	Traffic & Crim Conviction Sur	569/493	(515,361)	(394,502)	(271,259)	(91,197)	(12,640)
0882	Sheffield 2/1982 Agreed Order	588	(103,606)	(103,606)	(37,607)	(3,422)	-
0883	Intra-Agency Services	420	(569,668)	(302,774)	15,053	121,421	24,382
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	164,180	183,603	176,346	188,407	35,790
0888	Design Professional Admin & In	440	(230,627)	(203,291)	(176,925)	(31,327)	(1,927)
0893	Firearm Dealer License Certification	493	12,161	13,600	13,063	13,956	2,650
0894	DNR Federal Projects	422	(512,607)	(441,387)	(446,223)	(214,753)	(33,830)

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0773	ISAC Loan Purch Prog Payroll	691	\$ (4,072)	\$ 1,511	\$ 2,065	\$ 759	\$ 108
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(1,576)	585	799	294	42
0792	Cemetery Oversight Lcns&Dscpln	440	(5,517)	2,047	2,798	1,028	146
0795	Bank & Trust Company	440/360	(83,414)	30,955	42,299	15,549	2,207
0796	Nuclear Safety Emerg Preparedness	588/360	(94,580)	35,098	47,962	17,630	2,503
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(66,206)	24,569	33,573	12,341	1,752
0802	Personal Property Tax Replace	360	(581,143)	215,660	294,698	108,329	15,379
0802	Personal Property Tax Replace	492	(184,431)	68,442	93,525	34,379	4,881
0802	Personal Property Tax Replace	580	(42,430)	15,746	21,516	7,909	1,123
0802	Personal Property Tax Replace	548	(8,670)	3,217	4,396	1,616	229
0802	Personal Property Tax Replace	295	(7,094)	2,632	3,597	1,322	188
0817	State Police Operations Assist	493	(4,335)	1,609	2,198	808	115
0821	Dram Shop	567/444/492	(49,260)	18,280	24,980	9,183	1,304
0823	IL State Dental Disciplinary	440	(6,699)	2,486	3,397	1,249	177
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(41,904)	15,551	21,250	7,811	1,109
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	(4,204)	1,560	2,132	784	111
0850	Real Estate License Admin	360/440	(35,073)	13,016	17,786	6,538	928
0855	National Flood Insurance Program	422	(2,759)	1,024	1,399	514	73
0859	Federal Energy	420/532	(1,576)	585	799	294	42
0863	Cycle Rider Safety Training	494	(3,547)	1,316	1,799	661	94
0870	Low Income Energy Block Grant	420	(21,675)	8,043	10,991	4,040	574
0871	Community Services Block Grant	420	(4,860)	1,804	2,465	906	129
0872	Maternal & Child Health Serv Blk	482	(7,619)	2,827	3,864	1,420	202
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(8,801)	3,266	4,463	1,641	233
0875	Com Dev/Small City Blk Grant	420	(4,204)	1,560	2,132	784	111
0876	Community MH Servs Block Grant	444	(4,335)	1,609	2,198	808	115
0879	Traffic & Crim Conviction Sur	569/493	(22,069)	8,190	11,191	4,114	584
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(48,735)	18,085	24,714	9,085	1,290
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	(3,547)	1,316	1,799	661	94
0888	Design Professional Admin & In	440	(4,992)	1,852	2,531	930	132
0893	Firearm Dealer License Certification	493	(263)	97	133	49	7
0894	DNR Federal Projects	422	(13,005)	4,826	6,595	2,424	344

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0773	ISAC Loan Purch Prog Payroll	691	\$ (76,950)	\$ (60,233)	\$ (69,120)	\$ (53,965)	\$ (9,672)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(29,787)	(23,316)	(26,756)	(20,890)	(3,744)
0792	Cemetery Oversight Lcns&Dscpln	440	(104,255)	(81,606)	(93,646)	(73,114)	(13,104)
0795	Bank & Trust Company	440/360	(1,576,243)	(1,233,798)	(1,415,844)	(1,105,415)	(198,125)
0796	Nuclear Safety Emerg Preparedness	588/360	(1,787,236)	(1,398,952)	(1,605,367)	(1,253,384)	(224,646)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(1,251,066)	(979,266)	(1,123,757)	(877,369)	(157,252)
0802	Personal Property Tax Replace	360	(10,981,575)	(8,595,783)	(9,864,086)	(7,701,349)	(1,380,322)
0802	Personal Property Tax Replace	492	(3,485,111)	(2,727,956)	(3,130,465)	(2,444,099)	(438,059)
0802	Personal Property Tax Replace	580	(801,774)	(627,585)	(720,185)	(562,282)	(100,778)
0802	Personal Property Tax Replace	548	(163,830)	(128,237)	(147,159)	(114,894)	(20,593)
0802	Personal Property Tax Replace	295	(134,043)	(104,921)	(120,402)	(94,004)	(16,848)
0817	State Police Operations Assist	493	(81,915)	(64,119)	(73,579)	(57,447)	(10,296)
0821	Dram Shop	567/444/492	(930,852)	(728,621)	(836,128)	(652,804)	(117,003)
0823	IL State Dental Disciplinary	440	(126,596)	(99,092)	(113,713)	(88,781)	(15,912)
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(791,845)	(619,813)	(711,267)	(555,319)	(99,530)
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	(79,433)	(62,176)	(71,350)	(55,706)	(9,984)
0850	Real Estate License Admin	360/440	(662,767)	(518,778)	(595,323)	(464,797)	(83,306)
0855	National Flood Insurance Program	422	(52,128)	(40,803)	(46,823)	(36,557)	(6,552)
0859	Federal Energy	420/532	(29,787)	(23,316)	(26,756)	(20,890)	(3,744)
0863	Cycle Rider Safety Training	494	(67,021)	(52,461)	(60,201)	(47,002)	(8,424)
0870	Low Income Energy Block Grant	420	(409,575)	(320,593)	(367,897)	(287,234)	(51,481)
0871	Community Services Block Grant	420	(91,844)	(71,891)	(82,498)	(64,410)	(11,544)
0872	Maternal & Child Health Serv Blk	482	(143,972)	(112,693)	(129,321)	(100,967)	(18,096)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(166,312)	(130,180)	(149,388)	(116,634)	(20,905)
0875	Com Dev/Small City Blk Grant	420	(79,433)	(62,176)	(71,350)	(55,706)	(9,984)
0876	Community MH Servs Block Grant	444	(81,915)	(64,119)	(73,579)	(57,447)	(10,296)
0879	Traffic & Crim Conviction Sur	569/493	(417,022)	(326,422)	(374,586)	(292,456)	(52,417)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(920,923)	(720,849)	(827,210)	(645,841)	(115,755)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	(67,021)	(52,461)	(60,201)	(47,002)	(8,424)
0888	Design Professional Admin & In	440	(94,326)	(73,834)	(84,728)	(66,151)	(11,856)
0893	Firearm Dealer License Certification	493	(4,965)	(3,886)	(4,459)	(3,482)	(624)
0894	DNR Federal Projects	422	(245,745)	(192,356)	(220,738)	(172,340)	(30,889)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0773	ISAC Loan Purch Prog Payroll	691	\$ 88,780	\$ -	\$ 17,254	\$ 17,254
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	44,275	-	8,605	8,605
0792	Cemetery Oversight Lcns&Dscpln	440	-	397,060	(77,168)	(77,168)
0795	Bank & Trust Company	440/360	-	566,544	(110,107)	(110,107)
0796	Nuclear Safety Emerg Preparedness	588/360	581,437	-	113,002	113,002
0798	Rehab Servs EL & Second ED Act	444	176,714	-	34,344	34,344
0801	AG State Proj & Crt Order Dist	340	3,405,297	-	661,816	661,816
0802	Personal Property Tax Replace	360	-	10,945,109	(2,127,170)	(2,127,170)
0802	Personal Property Tax Replace	492	-	4,224,486	(821,024)	(821,024)
0802	Personal Property Tax Replace	580	47,113	-	9,156	9,156
0802	Personal Property Tax Replace	548	-	352,263	(68,462)	(68,462)
0802	Personal Property Tax Replace	295	485,961	-	94,446	94,446
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	-	571,154	(111,003)	(111,003)
0823	IL State Dental Disciplinary	440	-	220,457	(42,846)	(42,846)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	753,366	-	146,416	146,416
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	88,409	-	17,182	17,182
0850	Real Estate License Admin	360/440	-	880,553	(171,134)	(171,134)
0855	National Flood Insurance Program	422	265,264	-	51,554	51,554
0859	Federal Energy	420/532	265,058	-	51,514	51,514
0863	Cycle Rider Safety Training	494	618,463	-	120,198	120,198
0870	Low Income Energy Block Grant	420	-	572,610	(111,286)	(111,286)
0871	Community Services Block Grant	420	-	131,915	(25,638)	(25,638)
0872	Maternal & Child Health Serv Blk	482	-	572,980	(111,358)	(111,358)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	352,460	(68,500)	(68,500)
0875	Com Dev/Small City Blk Grant	420	-	43,667	(8,487)	(8,487)
0876	Community MH Servs Block Grant	444	-	352,959	(68,597)	(68,597)
0879	Traffic & Crim Conviction Sur	569/493	-	1,013,924	(197,055)	(197,055)
0882	Sheffield 2/1982 Agreed Order	588	-	397,375	(77,229)	(77,229)
0883	Intra-Agency Services	420	-	2,513,993	(488,592)	(488,592)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	-	220,261	(42,807)	(42,807)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	-	131,109	(25,481)	(25,481)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021		2022		2023		2024	
0773	ISAC Loan Purch Prog Payroll	691	\$	17,254	\$	17,254	\$	17,254	\$	2,510
0776	Pres Libr & Museum Operating	541		-		-		-		-
0790	Private Sewage Disposal Program	482		8,605		8,605		8,605		1,250
0792	Cemetery Oversight Lens&Dscpln	440		(77,168)		(77,168)		(77,168)		(11,220)
0795	Bank & Trust Company	440/360		(110,107)		(110,107)		(110,107)		(16,009)
0796	Nuclear Safety Emerg Preparedness	588/360		113,002		113,002		113,002		16,427
0798	Rehab Servs EL & Second ED Act	444		34,344		34,344		34,344		4,994
0801	AG State Proj & Crt Order Dist	340		661,816		661,816		661,816		96,217
0802	Personal Property Tax Replace	360		(2,127,170)		(2,127,170)		(2,127,170)		(309,259)
0802	Personal Property Tax Replace	492		(821,024)		(821,024)		(821,024)		(119,366)
0802	Personal Property Tax Replace	580		9,156		9,156		9,156		1,333
0802	Personal Property Tax Replace	548		(68,462)		(68,462)		(68,462)		(9,953)
0802	Personal Property Tax Replace	295		94,446		94,446		94,446		13,731
0817	State Police Operations Assist	493		-		-		-		-
0821	Dram Shop	567/444/492		(111,003)		(111,003)		(111,003)		(16,139)
0823	IL State Dental Disciplinary	440		(42,846)		(42,846)		(42,846)		(6,227)
0826	Agriculture Federal Projects	406		-		-		-		-
0828	Hazardous Waste	532		146,416		146,416		146,416		21,286
0829	Comm Assoc Manager Lcns & Disc	440		-		-		-		-
0838	Public Health Federal Projects	482		17,182		17,182		17,182		2,499
0850	Real Estate License Admin	360/440		(171,134)		(171,134)		(171,134)		(24,883)
0855	National Flood Insurance Program	422		51,554		51,554		51,554		7,494
0859	Federal Energy	420/532		51,514		51,514		51,514		7,488
0863	Cycle Rider Safety Training	494		120,198		120,198		120,198		17,473
0870	Low Income Energy Block Grant	420		(111,286)		(111,286)		(111,286)		(16,180)
0871	Community Services Block Grant	420		(25,638)		(25,638)		(25,638)		(3,725)
0872	Maternal & Child Health Serv Blk	482		(111,358)		(111,358)		(111,358)		(16,190)
0872	Maternal & Child Health Serv Blk	444		-		-		-		-
0873	Preventative Health&Hlth Serv Bl	482		(68,500)		(68,500)		(68,500)		(9,960)
0875	Com Dev/Small City Blk Grant	420		(8,487)		(8,487)		(8,487)		(1,232)
0876	Community MH Servs Block Grant	444		(68,597)		(68,597)		(68,597)		(9,974)
0879	Traffic & Crim Conviction Sur	569/493		(197,055)		(197,055)		(197,055)		(28,649)
0882	Sheffield 2/1982 Agreed Order	588		(77,229)		(77,229)		(77,229)		(11,230)
0883	Intra-Agency Services	420		(488,592)		(488,592)		(488,592)		(71,033)
0884	DNR Special Projects	422		-		-		-		-
0885	Wage Theft Prevention Fund	452		-		-		-		-
0887	State Police Law Enforcement Admin	493		-		-		-		-
0888	Design Professional Admin & In	440		(42,807)		(42,807)		(42,807)		(6,226)
0893	Firearm Dealer License Certification	493		-		-		-		-
0894	DNR Federal Projects	422		(25,481)		(25,481)		(25,481)		(3,704)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0773	ISAC Loan Purch Prog Payroll	691	\$ -	\$ 405,700	\$ (79,088)	\$ (79,088)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	-	45,037	(8,780)	(8,780)
0792	Cemetery Oversight Lcns&Dscpln	440	-	901,972	(175,833)	(175,833)
0795	Bank & Trust Company	440/360	-	5,047,713	(984,018)	(984,018)
0796	Nuclear Safety Emerg Preparedness	588/360	-	4,551,567	(887,297)	(887,297)
0798	Rehab Servs EL & Second ED Act	444	-	135,274	(26,371)	(26,371)
0801	AG State Proj & Crt Order Dist	340	-	6,627,878	(1,292,060)	(1,292,060)
0802	Personal Property Tax Replace	360	-	20,494,670	(3,995,298)	(3,995,298)
0802	Personal Property Tax Replace	492	-	4,502,175	(877,669)	(877,669)
0802	Personal Property Tax Replace	580	91,995	-	17,934	17,934
0802	Personal Property Tax Replace	548	-	991,805	(193,346)	(193,346)
0802	Personal Property Tax Replace	295	406,125	-	79,171	79,171
0817	State Police Operations Assist	493	766,854	-	149,493	149,493
0821	Dram Shop	567/444/492	1,535,439	-	299,324	299,324
0823	IL State Dental Disciplinary	440	721,939	-	140,737	140,737
0826	Agriculture Federal Projects	406	586,417	-	114,318	114,318
0828	Hazardous Waste	532	182,064	-	35,492	35,492
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	-	405,923	(79,132)	(79,132)
0850	Real Estate License Admin	360/440	-	3,110,978	(606,464)	(606,464)
0855	National Flood Insurance Program	422	-	315,569	(61,518)	(61,518)
0859	Federal Energy	420/532	45,181	-	8,808	8,808
0863	Cycle Rider Safety Training	494	-	360,710	(70,318)	(70,318)
0870	Low Income Energy Block Grant	420	-	630,671	(122,945)	(122,945)
0871	Community Services Block Grant	420	-	315,430	(61,491)	(61,491)
0872	Maternal & Child Health Serv Blk	482	-	224,912	(43,845)	(43,845)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	631,050	(123,019)	(123,019)
0875	Com Dev/Small City Blk Grant	420	-	450,797	(87,880)	(87,880)
0876	Community MH Servs Block Grant	444	-	44,932	(8,759)	(8,759)
0879	Traffic & Crim Conviction Sur	569/493	-	450,086	(87,741)	(87,741)
0882	Sheffield 2/1982 Agreed Order	588	-	135,307	(26,377)	(26,377)
0883	Intra-Agency Services	420	768,611	-	149,836	149,836
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	-	721,432	(140,638)	(140,638)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	-	1,081,801	(210,890)	(210,890)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0773	ISAC Loan Purch Prog Payroll	691	\$ (79,088)	\$ (79,088)	\$ (79,088)	\$ (10,260)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	(8,780)	(8,780)	(8,780)	(1,137)
0792	Cemetery Oversight Lcns&Dscpln	440	(175,833)	(175,833)	(175,833)	(22,807)
0795	Bank & Trust Company	440/360	(984,018)	(984,018)	(984,018)	(127,623)
0796	Nuclear Safety Emerg Preparedness	588/360	(887,297)	(887,297)	(887,297)	(115,082)
0798	Rehab Servs EL & Second ED Act	444	(26,371)	(26,371)	(26,371)	(3,419)
0801	AG State Proj & Crt Order Dist	340	(1,292,060)	(1,292,060)	(1,292,060)	(167,578)
0802	Personal Property Tax Replace	360	(3,995,298)	(3,995,298)	(3,995,298)	(518,180)
0802	Personal Property Tax Replace	492	(877,669)	(877,669)	(877,669)	(113,830)
0802	Personal Property Tax Replace	580	17,934	17,934	17,934	2,325
0802	Personal Property Tax Replace	548	(193,346)	(193,346)	(193,346)	(25,075)
0802	Personal Property Tax Replace	295	79,171	79,171	79,171	10,270
0817	State Police Operations Assist	493	149,493	149,493	149,493	19,389
0821	Dram Shop	567/444/492	299,324	299,324	299,324	38,819
0823	IL State Dental Disciplinary	440	140,737	140,737	140,737	18,254
0826	Agriculture Federal Projects	406	114,318	114,318	114,318	14,827
0828	Hazardous Waste	532	35,492	35,492	35,492	4,604
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	(79,132)	(79,132)	(79,132)	(10,263)
0850	Real Estate License Admin	360/440	(606,464)	(606,464)	(606,464)	(78,658)
0855	National Flood Insurance Program	422	(61,518)	(61,518)	(61,518)	(7,979)
0859	Federal Energy	420/532	8,808	8,808	8,808	1,141
0863	Cycle Rider Safety Training	494	(70,318)	(70,318)	(70,318)	(9,120)
0870	Low Income Energy Block Grant	420	(122,945)	(122,945)	(122,945)	(15,946)
0871	Community Services Block Grant	420	(61,491)	(61,491)	(61,491)	(7,975)
0872	Maternal & Child Health Serv Blk	482	(43,845)	(43,845)	(43,845)	(5,687)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(123,019)	(123,019)	(123,019)	(15,955)
0875	Com Dev/Small City Blk Grant	420	(87,880)	(87,880)	(87,880)	(11,397)
0876	Community MH Servs Block Grant	444	(8,759)	(8,759)	(8,759)	(1,137)
0879	Traffic & Crim Conviction Sur	569/493	(87,741)	(87,741)	(87,741)	(11,381)
0882	Sheffield 2/1982 Agreed Order	588	(26,377)	(26,377)	(26,377)	(3,422)
0883	Intra-Agency Services	420	149,836	149,836	149,836	19,431
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	(140,638)	(140,638)	(140,638)	(18,242)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	(210,890)	(210,890)	(210,890)	(27,351)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0773	ISAC Loan Purch Prog Payroll	691	\$ -	\$ 135,487	\$ (26,116)	\$ (26,116)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	90,163	-	17,379	17,379
0792	Cemetery Oversight Lcns&Dscpln	440	1,353,117	-	260,819	260,819
0795	Bank & Trust Company	440/360	2,613,268	-	503,719	503,719
0796	Nuclear Safety Emerg Preparedness	588/360	6,311,937	-	1,216,654	1,216,654
0798	Rehab Servs EL & Second ED Act	444	-	225,554	(43,477)	(43,477)
0801	AG State Proj & Crt Order Dist	340	7,576,116	-	1,460,330	1,460,330
0802	Personal Property Tax Replace	360	13,195,458	-	2,543,484	2,543,484
0802	Personal Property Tax Replace	492	7,526,524	-	1,450,771	1,450,771
0802	Personal Property Tax Replace	580	2,208,824	-	425,761	425,761
0802	Personal Property Tax Replace	548	-	135,662	(26,149)	(26,149)
0802	Personal Property Tax Replace	295	1,037,281	-	199,941	199,941
0817	State Police Operations Assist	493	721,610	-	139,094	139,094
0821	Dram Shop	567/444/492	3,426,561	-	660,485	660,485
0823	IL State Dental Disciplinary	440	225,299	-	43,427	43,427
0826	Agriculture Federal Projects	406	-	586,441	(113,039)	(113,039)
0828	Hazardous Waste	532	2,975,728	-	573,585	573,585
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	1,443,388	-	278,219	278,219
0850	Real Estate License Admin	360/440	4,464,647	-	860,581	860,581
0855	National Flood Insurance Program	422	-	90,327	(17,411)	(17,411)
0859	Federal Energy	420/532	-	61	(12)	(12)
0863	Cycle Rider Safety Training	494	450,975	-	86,927	86,927
0870	Low Income Energy Block Grant	420	2,164,502	-	417,217	417,217
0871	Community Services Block Grant	420	-	315,959	(60,903)	(60,903)
0872	Maternal & Child Health Serv Blk	482	-	1,534,057	(295,696)	(295,696)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	360,552	-	69,498	69,498
0875	Com Dev/Small City Blk Grant	420	-	135,492	(26,117)	(26,117)
0876	Community MH Servs Block Grant	444	315,612	-	60,836	60,836
0879	Traffic & Crim Conviction Sur	569/493	1,081,823	-	208,526	208,526
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	3,832,577	-	738,746	738,746
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	1,217,860	-	234,748	234,748
0888	Design Professional Admin & In	440	270,477	-	52,136	52,136
0893	Firearm Dealer License Certification	493	90,212	-	17,389	17,389
0894	DNR Federal Projects	422	-	90,715	(17,486)	(17,486)

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0773	ISAC Loan Purch Prog Payroll	691	\$ (26,116)	\$ (26,116)	\$ (26,116)	\$ (4,907)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	17,379	17,379	17,379	3,268
0792	Cemetery Oversight Lcns&Dscpln	440	260,819	260,819	260,819	49,022
0795	Bank & Trust Company	440/360	503,719	503,719	503,719	94,673
0796	Nuclear Safety Emerg Preparedness	588/360	1,216,654	1,216,654	1,216,654	228,667
0798	Rehab Servs EL & Second ED Act	444	(43,477)	(43,477)	(43,477)	(8,169)
0801	AG State Proj & Crt Order Dist	340	1,460,330	1,460,330	1,460,330	274,466
0802	Personal Property Tax Replace	360	2,543,484	2,543,484	2,543,484	478,038
0802	Personal Property Tax Replace	492	1,450,771	1,450,771	1,450,771	272,669
0802	Personal Property Tax Replace	580	425,761	425,761	425,761	80,019
0802	Personal Property Tax Replace	548	(26,149)	(26,149)	(26,149)	(4,917)
0802	Personal Property Tax Replace	295	199,941	199,941	199,941	37,576
0817	State Police Operations Assist	493	139,094	139,094	139,094	26,140
0821	Dram Shop	567/444/492	660,485	660,485	660,485	124,136
0823	IL State Dental Disciplinary	440	43,427	43,427	43,427	8,164
0826	Agriculture Federal Projects	406	(113,039)	(113,039)	(113,039)	(21,246)
0828	Hazardous Waste	532	573,585	573,585	573,585	107,803
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	278,219	278,219	278,219	52,293
0850	Real Estate License Admin	360/440	860,581	860,581	860,581	161,742
0855	National Flood Insurance Program	422	(17,411)	(17,411)	(17,411)	(3,272)
0859	Federal Energy	420/532	(12)	(12)	(12)	(1)
0863	Cycle Rider Safety Training	494	86,927	86,927	86,927	16,340
0870	Low Income Energy Block Grant	420	417,217	417,217	417,217	78,417
0871	Community Services Block Grant	420	(60,903)	(60,903)	(60,903)	(11,444)
0872	Maternal & Child Health Serv Blk	482	(295,696)	(295,696)	(295,696)	(55,577)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	69,498	69,498	69,498	13,062
0875	Com Dev/Small City Blk Grant	420	(26,117)	(26,117)	(26,117)	(4,907)
0876	Community MH Servs Block Grant	444	60,836	60,836	60,836	11,432
0879	Traffic & Crim Conviction Sur	569/493	208,526	208,526	208,526	39,193
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	738,746	738,746	738,746	138,847
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	234,748	234,748	234,748	44,120
0888	Design Professional Admin & In	440	52,136	52,136	52,136	9,797
0893	Firearm Dealer License Certification	493	17,389	17,389	17,389	3,267
0894	DNR Federal Projects	422	(17,486)	(17,486)	(17,486)	(3,285)

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
0896	Public Health Spec State Projects	482	0.0063%		0.0033%	
0897	Veterans' Affairs Fed Projects	497	0.0000%		0.0000%	
0898	Cannabis Business Development	420	0.0000%		0.0003%	
0903	State Surplus Property Rev	416	0.0075%		0.0000%	
0904	IL State Police Federal Projs	493	0.0211%		0.0325%	
0905	IL Forestry Development	422	0.0022%		0.0120%	
0906	State Police Services	493	0.0407%		0.0453%	
0908	Cannabis Expungment	340	0.0000%		0.0020%	
0911	Juvenile Justice Trust	444	0.0001%		0.0007%	
0912	Cannabis Regulation Fund	406	0.0000%		0.0013%	
0912	Cannabis Regulation Fund	440	0.0028%		0.0113%	
0912	Cannabis Regulation Fund	493	0.0000%		0.0004%	
0912	Cannabis Regulation Fund	546	0.0029%		0.0014%	
0913	Federal Workforce Training	420	0.0320%		0.0400%	
0920	Metabolic Screening and Treatment	482	0.0277%		0.0256%	
0921	DHS Recoveries Trust	444	0.0521%		0.0421%	
0922	Insurance Producer Admin	446/360	0.0649%		0.0741%	
0925	Coal Technology Assist	422	0.0225%		0.0256%	
0929	Violent Crime Victims Assist	340	0.0068%		0.0000%	
0938	Hearing Instrument Dispen Exam	482	0.0000%		0.0000%	
0940	Self-Insurers Security	563	0.0030%		0.0024%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0013%		0.0017%	
0944	Enviro Protection Permit & Insp	532	0.0259%		0.0429%	
0947	Governor's Grant Fund	310	0.0031%		0.0033%	
0951	Narcotics Profit Forfeiture	295	0.0030%		0.0012%	
0962	Park & Conservation	422/360	0.1732%		0.1411%	
0963	Vehicle Inspection	532	0.0264%		0.0325%	
0963	Vehicle Inspection	350	0.0132%		0.0141%	
0969	Local Tourism Fund	420	0.0023%		0.0004%	
0971	Build Illinois Bond	420/482/507	0.0116%		0.0206%	
0973	IL Capital Revolving Loan	420	0.0000%		0.0000%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		0.0000%	
0983	BHE Federal Grants	601	0.0000%		0.0007%	
0988	Attorney General Federal Grant	340	0.0018%		0.0022%	
0991	Abandoned Minded Lands Reclam	422	0.0188%		0.0246%	
0997	Insurance Financial Regulation	446	0.0779%		0.0841%	
UNIV	Chicago State Univ	608	0.0119%		0.0171%	
UNIV	Eastern IL Univ	612	0.0173%		0.0215%	
UNIV	Governor's State Univ	616	0.0157%		0.0172%	
UNIV	Northeastern State Univ	620	0.0843%		0.0790%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
0896	Public Health Spec State Projects	482	\$ (193,082)	\$ (169,342)	\$ (332,347)	\$ (320,941)	\$ (59,216)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	18,242	20,400	19,594	20,934	3,977
0903	State Surplus Property Rev	416	(308,834)	(308,834)	(609,666)	(653,275)	(122,570)
0904	IL State Police Federal Projs	493	(211,700)	22,103	161,693	421,782	85,974
0905	IL Forestry Development	422	(230,913)	(144,586)	(30,326)	568,529	123,113
0906	State Police Services	493	(1,581,956)	(1,256,070)	(1,033,958)	(429,195)	(64,669)
0908	Cannabis Expungment	340	121,615	136,002	130,625	139,561	26,513
0911	Juvenile Justice Trust	444	42,663	47,699	45,817	41,289	7,643
0912	Cannabis Regulation Fund	406	79,049	88,402	84,907	90,714	17,230
0912	Cannabis Regulation Fund	440	689,877	771,169	740,792	576,983	104,027
0912	Cannabis Regulation Fund	493	24,324	27,201	26,125	27,913	5,300
0912	Cannabis Regulation Fund	546	87,984	98,055	94,293	(121,397)	(28,835)
0913	Federal Workforce Training	420	(974,315)	(686,558)	(523,365)	(31,145)	7,257
0920	Metabolic Screening and Treatment	482	(628,083)	(443,918)	(711,261)	(623,321)	(113,352)
0921	DHS Recoveries Trust	444	(2,201,857)	(1,898,992)	(2,181,882)	(1,648,300)	(293,394)
0922	Insurance Producer Admin	446/360	(3,679,257)	(3,146,187)	(2,855,577)	(727,872)	(78,403)
0925	Coal Technology Assist	422	525,098	709,263	(247,407)	(184,858)	(28,366)
0929	Violent Crime Victims Assist	340	(1,935,971)	(1,935,971)	(1,936,372)	(765,746)	(111,129)
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(4,990)	-	-
0940	Self-Insurers Security	563	26,033	43,299	44,156	(73,997)	(17,216)
0942	Low-Level Rad Waste Fac Dev&Op	588	49,823	62,053	(15,885)	2,168	1,288
0944	Enviro Protection Permit & Insp	532	(1,317,777)	(1,009,157)	(993,248)	544,254	145,388
0947	Governor's Grant Fund	310	203,714	227,454	218,583	(3,924)	(6,918)
0951	Narcotics Profit Forfeiture	295	(21,398)	(12,766)	(38,021)	(158,872)	(33,123)
0962	Park & Conservation	422/360	(5,872,525)	(4,857,461)	(3,853,299)	(4,925,491)	(960,192)
0963	Vehicle Inspection	532	(1,967,739)	(1,733,936)	(1,088,533)	(130,292)	(642)
0963	Vehicle Inspection	350	(289,119)	(187,685)	(196,481)	(159,297)	(28,820)
0969	Local Tourism Fund	420	(102,140)	(99,263)	9,670	(145,847)	(32,285)
0971	Build Illinois Bond	420/482/507	597,647	745,841	749,017	483,572	83,489
0973	IL Capital Revolving Loan	420	(173,303)	(173,303)	(85,309)	(9,125)	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	42,564	47,600	45,718	48,845	9,280
0988	Attorney General Federal Grant	340	(82,751)	(66,925)	(21,535)	(2,997)	(253)
0991	Abandoned Minded Lands Reclam	422	(300,027)	(123,056)	(6,165)	88,751	18,845
0997	Insurance Financial Regulation	446	(2,319,142)	(1,714,132)	(1,729,012)	(958,595)	(158,303)
UNIV	Chicago State Univ	608	(108,603)	14,414	(24,457)	144,837	32,194
UNIV	Eastern IL Univ	612	(299,568)	(144,898)	185,771	41,631	2,263
UNIV	Governor's State Univ	616	(1,358,780)	(1,235,044)	(760,930)	(220,792)	(28,586)
UNIV	Northeastern State Univ	620	(3,522,286)	(2,953,965)	(3,050,689)	(1,929,123)	(330,500)

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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0896	Public Health Spec State Projects	482	\$ (4,335)	\$ 1,609	\$ 2,198	\$ 808	\$ 115
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	(394)	146	200	73	10
0903	State Surplus Property Rev	416	-	-	-	-	-
0904	IL State Police Federal Projs	493	(42,692)	15,843	21,649	7,958	1,130
0905	IL Forestry Development	422	(15,763)	5,850	7,994	2,938	417
0906	State Police Services	493	(59,507)	22,083	30,176	11,093	1,575
0908	Cannabis Expungment	340	(2,627)	975	1,332	490	70
0911	Juvenile Justice Trust	444	(920)	341	466	171	24
0912	Cannabis Regulation Fund	406	(1,708)	634	866	318	45
0912	Cannabis Regulation Fund	440	(14,844)	5,509	7,527	2,767	393
0912	Cannabis Regulation Fund	493	(525)	195	266	98	14
0912	Cannabis Regulation Fund	546	(1,839)	682	933	343	49
0913	Federal Workforce Training	420	(52,545)	19,499	26,645	9,795	1,391
0920	Metabolic Screening and Treatment	482	(33,629)	12,479	17,053	6,269	890
0921	DHS Recoveries Trust	444	(55,303)	20,523	28,044	10,309	1,464
0922	Insurance Producer Admin	446/360	(97,339)	36,122	49,361	18,145	2,576
0925	Coal Technology Assist	422	(33,629)	12,479	17,053	6,269	890
0929	Violent Crime Victims Assist	340	-	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(3,153)	1,170	1,599	588	83
0942	Low-Level Rad Waste Fac Dev&Op	588	(2,233)	829	1,132	416	59
0944	Enviro Protection Permit & Insp	532	(56,354)	20,913	28,577	10,505	1,491
0947	Governor's Grant Fund	310	(4,335)	1,609	2,198	808	115
0951	Narcotics Profit Forfeiture	295	(1,576)	585	799	294	42
0962	Park & Conservation	422/360	(185,351)	68,783	93,991	34,551	4,905
0963	Vehicle Inspection	532	(42,692)	15,843	21,649	7,958	1,130
0963	Vehicle Inspection	350	(18,522)	6,873	9,392	3,453	490
0969	Local Tourism Fund	420	(525)	195	266	98	14
0971	Build Illinois Bond	420/482/507	(27,060)	10,042	13,722	5,044	716
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	(920)	341	466	171	24
0988	Attorney General Federal Grant	340	(2,890)	1,072	1,465	539	76
0991	Abandoned Minded Lands Reclam	422	(32,315)	11,992	16,387	6,024	855
0997	Insurance Financial Regulation	446	(110,475)	40,997	56,022	20,593	2,924
UNIV	Chicago State Univ	608	(22,463)	8,336	11,391	4,187	594
UNIV	Eastern IL Univ	612	(28,243)	10,481	14,322	5,265	747
UNIV	Governor's State Univ	616	(22,594)	8,385	11,458	4,212	598
UNIV	Northeastern State Univ	620	(103,775)	38,511	52,625	19,345	2,746

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
0896	Public Health Spec State Projects	482	\$ (81,915)	\$ (64,119)	\$ (73,579)	\$ (57,447)	\$ (10,296)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	(7,447)	(5,829)	(6,689)	(5,222)	(936)
0903	State Surplus Property Rev	416	-	-	-	-	-
0904	IL State Police Federal Projs	493	(806,739)	(631,471)	(724,645)	(565,764)	(101,402)
0905	IL Forestry Development	422	(297,873)	(233,159)	(267,561)	(208,897)	(37,441)
0906	State Police Services	493	(1,124,470)	(880,174)	(1,010,043)	(788,587)	(141,339)
0908	Cannabis Expungment	340	(49,645)	(38,860)	(44,594)	(34,816)	(6,240)
0911	Juvenile Justice Trust	444	(17,376)	(13,601)	(15,608)	(12,186)	(2,184)
0912	Cannabis Regulation Fund	406	(32,270)	(25,259)	(28,986)	(22,631)	(4,056)
0912	Cannabis Regulation Fund	440	(280,497)	(219,558)	(251,953)	(196,712)	(35,257)
0912	Cannabis Regulation Fund	493	(9,929)	(7,772)	(8,919)	(6,963)	(1,248)
0912	Cannabis Regulation Fund	546	(34,752)	(27,202)	(31,215)	(24,371)	(4,368)
0913	Federal Workforce Training	420	(992,909)	(777,196)	(891,870)	(696,324)	(124,803)
0920	Metabolic Screening and Treatment	482	(635,462)	(497,405)	(570,797)	(445,648)	(79,874)
0921	DHS Recoveries Trust	444	(1,045,037)	(817,998)	(938,693)	(732,882)	(131,355)
0922	Insurance Producer Admin	446/360	(1,839,364)	(1,439,755)	(1,652,190)	(1,289,941)	(231,198)
0925	Coal Technology Assist	422	(635,462)	(497,405)	(570,797)	(445,648)	(79,874)
0929	Violent Crime Victims Assist	340	-	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(59,575)	(46,632)	(53,512)	(41,779)	(7,488)
0942	Low-Level Rad Waste Fac Dev&Op	588	(42,199)	(33,031)	(37,904)	(29,594)	(5,304)
0944	Enviro Protection Permit & Insp	532	(1,064,895)	(833,542)	(956,531)	(746,808)	(133,851)
0947	Governor's Grant Fund	310	(81,915)	(64,119)	(73,579)	(57,447)	(10,296)
0951	Narcotics Profit Forfeiture	295	(29,787)	(23,316)	(26,756)	(20,890)	(3,744)
0962	Park & Conservation	422/360	(3,502,487)	(2,741,557)	(3,146,073)	(2,456,285)	(440,243)
0963	Vehicle Inspection	532	(806,739)	(631,471)	(724,645)	(565,764)	(101,402)
0963	Vehicle Inspection	350	(350,000)	(273,961)	(314,384)	(245,454)	(43,993)
0969	Local Tourism Fund	420	(9,929)	(7,772)	(8,919)	(6,963)	(1,248)
0971	Build Illinois Bond	420/482/507	(511,348)	(400,256)	(459,313)	(358,607)	(64,274)
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	(17,376)	(13,601)	(15,608)	(12,186)	(2,184)
0988	Attorney General Federal Grant	340	(54,610)	(42,746)	(49,053)	(38,298)	(6,864)
0991	Abandoned Minded Lands Reclam	422	(610,639)	(477,975)	(548,500)	(428,240)	(76,754)
0997	Insurance Financial Regulation	446	(2,087,592)	(1,634,054)	(1,875,157)	(1,464,022)	(262,398)
UNIV	Chicago State Univ	608	(424,469)	(332,251)	(381,275)	(297,679)	(53,353)
UNIV	Eastern IL Univ	612	(533,689)	(417,743)	(479,380)	(374,274)	(67,082)
UNIV	Governor's State Univ	616	(426,951)	(334,194)	(383,504)	(299,420)	(53,665)
UNIV	Northeastern State Univ	620	(1,960,996)	(1,534,961)	(1,761,444)	(1,375,241)	(246,486)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0896	Public Health Spec State Projects	482	\$ 928,002	\$ -	\$ 180,356	\$ 180,356
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	1,811,240	-	352,012	352,012
0904	IL State Police Federal Projs	493	-	1,366,450	(265,568)	(265,568)
0905	IL Forestry Development	422	-	882,152	(171,445)	(171,445)
0906	State Police Services	493	-	2,070,440	(402,388)	(402,388)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	-	1,629,929	(316,775)	(316,775)
0920	Metabolic Screening and Treatment	482	1,195,245	-	232,295	232,295
0921	DHS Recoveries Trust	444	1,021,794	-	198,585	198,585
0922	Insurance Producer Admin	446/360	-	2,948,992	(573,133)	(573,133)
0925	Coal Technology Assist	422	5,345,518	-	1,038,895	1,038,895
0929	Violent Crime Victims Assist	340	2,401	-	467	467
0938	Hearing Instrument Dispen Exam	482	-	176,625	(34,327)	(34,327)
0940	Self-Insurers Security	563	-	44,016	(8,554)	(8,554)
0942	Low-Level Rad Waste Fac Dev&Op	588	441,738	-	85,851	85,851
0944	Enviro Protection Permit & Insp	532	-	790,120	(153,559)	(153,559)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	132,621	-	25,775	25,775
0962	Park & Conservation	422/360	-	8,329,492	(1,618,827)	(1,618,827)
0963	Vehicle Inspection	532	-	4,411,797	(857,428)	(857,428)
0963	Vehicle Inspection	350	-	175,234	(34,057)	(34,057)
0969	Local Tourism Fund	420	-	662,347	(128,726)	(128,726)
0971	Build Illinois Bond	420/482/507	-	352,513	(68,511)	(68,511)
0973	IL Capital Revolving Loan	420	-	529,790	(102,964)	(102,964)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	-	308,900	(60,034)	(60,034)
0991	Abandoned Minded Lands Reclam	422	-	1,101,933	(214,159)	(214,159)
0997	Insurance Financial Regulation	446	-	1,271,558	(247,126)	(247,126)
UNIV	Chicago State Univ	608	-	42,732	(8,305)	(8,305)
UNIV	Eastern IL Univ	612	-	2,338,847	(454,552)	(454,552)
UNIV	Governor's State Univ	616	-	3,132,869	(608,870)	(608,870)
UNIV	Northeastern State Univ	620	-	696,275	(135,320)	(135,320)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0896	Public Health Spec State Projects	482	\$ 180,356	\$ 180,356	\$ 180,356	\$ 26,222
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	352,012	352,012	352,012	51,180
0904	IL State Police Federal Projs	493	(265,568)	(265,568)	(265,568)	(38,610)
0905	IL Forestry Development	422	(171,445)	(171,445)	(171,445)	(24,927)
0906	State Police Services	493	(402,388)	(402,388)	(402,388)	(58,500)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	(316,775)	(316,775)	(316,775)	(46,054)
0920	Metabolic Screening and Treatment	482	232,295	232,295	232,295	33,770
0921	DHS Recoveries Trust	444	198,585	198,585	198,585	28,869
0922	Insurance Producer Admin	446/360	(573,133)	(573,133)	(573,133)	(83,327)
0925	Coal Technology Assist	422	1,038,895	1,038,895	1,038,895	151,043
0929	Violent Crime Victims Assist	340	467	467	467	66
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(34,327)	(4,990)
0940	Self-Insurers Security	563	(8,554)	(8,554)	(8,554)	(1,246)
0942	Low-Level Rad Waste Fac Dev&Op	588	85,851	85,851	85,851	12,483
0944	Enviro Protection Permit & Insp	532	(153,559)	(153,559)	(153,559)	(22,325)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	25,775	25,775	25,775	3,746
0962	Park & Conservation	422/360	(1,618,827)	(1,618,827)	(1,618,827)	(235,357)
0963	Vehicle Inspection	532	(857,428)	(857,428)	(857,428)	(124,657)
0963	Vehicle Inspection	350	(34,057)	(34,057)	(34,057)	(4,949)
0969	Local Tourism Fund	420	(128,726)	(128,726)	(128,726)	(18,717)
0971	Build Illinois Bond	420/482/507	(68,511)	(68,511)	(68,511)	(9,958)
0973	IL Capital Revolving Loan	420	(102,964)	(102,964)	(102,964)	(14,970)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	(60,034)	(60,034)	(60,034)	(8,730)
0991	Abandoned Minded Lands Reclam	422	(214,159)	(214,159)	(214,159)	(31,138)
0997	Insurance Financial Regulation	446	(247,126)	(247,126)	(247,126)	(35,928)
UNIV	Chicago State Univ	608	(8,305)	(8,305)	(8,305)	(1,207)
UNIV	Eastern IL Univ	612	(454,552)	(454,552)	(454,552)	(66,087)
UNIV	Governor's State Univ	616	(608,870)	(608,870)	(608,870)	(88,519)
UNIV	Northeastern State Univ	620	(135,320)	(135,320)	(135,320)	(19,675)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0896	Public Health Spec State Projects	482	\$ -	\$ 134,896	\$ (26,297)	\$ (26,297)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	-	44,611	(8,697)	(8,697)
0904	IL State Police Federal Projs	493	-	449,647	(87,656)	(87,656)
0905	IL Forestry Development	422	-	3,066,828	(597,858)	(597,858)
0906	State Police Services	493	-	2,026,956	(395,141)	(395,141)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	45,109	-	8,794	8,794
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	440	1,263,054	-	246,224	246,224
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	1,308,164	-	255,018	255,018
0913	Federal Workforce Training	420	-	1,576,498	(307,328)	(307,328)
0920	Metabolic Screening and Treatment	482	-	43,295	(8,440)	(8,440)
0921	DHS Recoveries Trust	444	-	2,206,621	(430,166)	(430,166)
0922	Insurance Producer Admin	446/360	-	10,098,729	(1,968,679)	(1,968,679)
0925	Coal Technology Assist	422	-	584,863	(114,015)	(114,015)
0929	Violent Crime Victims Assist	340	-	6,900,244	(1,345,156)	(1,345,156)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	766,939	-	149,510	149,510
0942	Low-Level Rad Waste Fac Dev&Op	588	-	135,224	(26,361)	(26,361)
0944	Enviro Protection Permit & Insp	532	-	7,801,046	(1,520,762)	(1,520,762)
0947	Governor's Grant Fund	310	1,398,381	-	272,605	272,605
0951	Narcotics Profit Forfeiture	295	721,836	-	140,717	140,717
0962	Park & Conservation	422/360	11,422,255	-	2,226,692	2,226,692
0963	Vehicle Inspection	532	-	4,057,504	(790,983)	(790,983)
0963	Vehicle Inspection	350	181,272	-	35,338	35,338
0969	Local Tourism Fund	420	1,037,508	-	202,255	202,255
0971	Build Illinois Bond	420/482/507	2,165,679	-	422,185	422,185
0973	IL Capital Revolving Loan	420	-	360,820	(70,339)	(70,339)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	117	-	23	23
0991	Abandoned Minded Lands Reclam	422	271,845	-	52,994	52,994
0997	Insurance Financial Regulation	446	-	2,114,729	(412,252)	(412,252)
UNIV	Chicago State Univ	608	-	540,453	(105,358)	(105,358)
UNIV	Eastern IL Univ	612	1,805,232	-	351,918	351,918
UNIV	Governor's State Univ	616	-	2,208,999	(430,630)	(430,630)
UNIV	Northeastern State Univ	620	-	4,414,542	(860,585)	(860,585)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0896	Public Health Spec State Projects	482	\$ (26,297)	\$ (26,297)	\$ (26,297)	\$ (3,411)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	(8,697)	(8,697)	(8,697)	(1,126)
0904	IL State Police Federal Projs	493	(87,656)	(87,656)	(87,656)	(11,367)
0905	IL Forestry Development	422	(597,858)	(597,858)	(597,858)	(77,538)
0906	State Police Services	493	(395,141)	(395,141)	(395,141)	(51,251)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	8,794	8,794	8,794	1,139
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	440	246,224	246,224	246,224	31,934
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	255,018	255,018	255,018	33,074
0913	Federal Workforce Training	420	(307,328)	(307,328)	(307,328)	(39,858)
0920	Metabolic Screening and Treatment	482	(8,440)	(8,440)	(8,440)	(1,095)
0921	DHS Recoveries Trust	444	(430,166)	(430,166)	(430,166)	(55,791)
0922	Insurance Producer Admin	446/360	(1,968,679)	(1,968,679)	(1,968,679)	(255,334)
0925	Coal Technology Assist	422	(114,015)	(114,015)	(114,015)	(14,788)
0929	Violent Crime Victims Assist	340	(1,345,156)	(1,345,156)	(1,345,156)	(174,464)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	149,510	149,510	149,510	19,389
0942	Low-Level Rad Waste Fac Dev&Op	588	(26,361)	(26,361)	(26,361)	(3,419)
0944	Enviro Protection Permit & Insp	532	(1,520,762)	(1,520,762)	(1,520,762)	(197,236)
0947	Governor's Grant Fund	310	272,605	272,605	272,605	35,356
0951	Narcotics Profit Forfeiture	295	140,717	140,717	140,717	18,251
0962	Park & Conservation	422/360	2,226,692	2,226,692	2,226,692	288,795
0963	Vehicle Inspection	532	(790,983)	(790,983)	(790,983)	(102,589)
0963	Vehicle Inspection	350	35,338	35,338	35,338	4,582
0969	Local Tourism Fund	420	202,255	202,255	202,255	26,233
0971	Build Illinois Bond	420/482/507	422,185	422,185	422,185	54,754
0973	IL Capital Revolving Loan	420	(70,339)	(70,339)	(70,339)	(9,125)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	23	23	23	2
0991	Abandoned Minded Lands Reclam	422	52,994	52,994	52,994	6,875
0997	Insurance Financial Regulation	446	(412,252)	(412,252)	(412,252)	(53,469)
UNIV	Chicago State Univ	608	(105,358)	(105,358)	(105,358)	(13,663)
UNIV	Eastern IL Univ	612	351,918	351,918	351,918	45,642
UNIV	Governor's State Univ	616	(430,630)	(430,630)	(430,630)	(55,849)
UNIV	Northeastern State Univ	620	(860,585)	(860,585)	(860,585)	(111,617)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0896	Public Health Spec State Projects	482	\$ -	\$ 1,353,490	\$ (260,891)	\$ (260,891)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	135,318	-	26,083	26,083
0903	State Surplus Property Rev	416	-	3,383,315	(652,149)	(652,149)
0904	IL State Police Federal Projs	493	5,141,021	-	990,955	990,955
0905	IL Forestry Development	422	4,420,267	-	852,026	852,026
0906	State Police Services	493	2,072,845	-	399,550	399,550
0908	Cannabis Expungment	340	902,118	-	173,887	173,887
0911	Juvenile Justice Trust	444	270,628	-	52,165	52,165
0912	Cannabis Regulation Fund	406	586,376	-	113,027	113,027
0912	Cannabis Regulation Fund	440	3,833,861	-	738,994	738,994
0912	Cannabis Regulation Fund	493	180,424	-	34,778	34,778
0912	Cannabis Regulation Fund	546	-	676,731	(130,443)	(130,443)
0913	Federal Workforce Training	420	3,606,879	-	695,242	695,242
0920	Metabolic Screening and Treatment	482	-	948,603	(182,847)	(182,847)
0921	DHS Recoveries Trust	444	-	4,513,183	(869,936)	(869,936)
0922	Insurance Producer Admin	446/360	4,146,509	-	799,258	799,258
0925	Coal Technology Assist	422	1,397,163	-	269,309	269,309
0929	Violent Crime Victims Assist	340	-	3,067,539	(591,282)	(591,282)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	-	270,786	(52,195)	(52,195)
0942	Low-Level Rad Waste Fac Dev&Op	588	180,358	-	34,765	34,765
0944	Enviro Protection Permit & Insp	532	7,666,713	-	1,477,793	1,477,793
0947	Governor's Grant Fund	310	90,058	-	17,359	17,359
0951	Narcotics Profit Forfeiture	295	-	812,056	(156,527)	(156,527)
0962	Park & Conservation	422/360	-	14,487,614	(2,792,552)	(2,792,552)
0963	Vehicle Inspection	532	2,750,145	-	530,103	530,103
0963	Vehicle Inspection	350	405,293	-	78,122	78,122
0969	Local Tourism Fund	420	-	857,126	(165,215)	(165,215)
0971	Build Illinois Bond	420/482/507	4,058,952	-	782,381	782,381
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	315,740	-	60,860	60,860
0988	Attorney General Federal Grant	340	180,335	-	34,760	34,760
0991	Abandoned Minded Lands Reclam	422	2,615,204	-	504,092	504,092
0997	Insurance Financial Regulation	446	2,792,686	-	538,303	538,303
UNIV	Chicago State Univ	608	2,344,913	-	451,992	451,992
UNIV	Eastern IL Univ	612	1,893,588	-	364,998	364,998
UNIV	Governor's State Univ	616	675,806	-	130,265	130,265
UNIV	Northeastern State Univ	620	-	2,394,810	(461,610)	(461,610)

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0896	Public Health Spec State Projects	482	\$ (260,891)	\$ (260,891)	\$ (260,891)	\$ (49,035)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	26,083	26,083	26,083	4,903
0903	State Surplus Property Rev	416	(652,149)	(652,149)	(652,149)	(122,570)
0904	IL State Police Federal Projs	493	990,955	990,955	990,955	186,246
0905	IL Forestry Development	422	852,026	852,026	852,026	160,137
0906	State Police Services	493	399,550	399,550	399,550	75,095
0908	Cannabis Expungment	340	173,887	173,887	173,887	32,683
0911	Juvenile Justice Trust	444	52,165	52,165	52,165	9,803
0912	Cannabis Regulation Fund	406	113,027	113,027	113,027	21,241
0912	Cannabis Regulation Fund	440	738,994	738,994	738,994	138,891
0912	Cannabis Regulation Fund	493	34,778	34,778	34,778	6,534
0912	Cannabis Regulation Fund	546	(130,443)	(130,443)	(130,443)	(24,516)
0913	Federal Workforce Training	420	695,242	695,242	695,242	130,669
0920	Metabolic Screening and Treatment	482	(182,847)	(182,847)	(182,847)	(34,368)
0921	DHS Recoveries Trust	444	(869,936)	(869,936)	(869,936)	(163,503)
0922	Insurance Producer Admin	446/360	799,258	799,258	799,258	150,219
0925	Coal Technology Assist	422	269,309	269,309	269,309	50,618
0929	Violent Crime Victims Assist	340	(591,282)	(591,282)	(591,282)	(111,129)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	(52,195)	(52,195)	(52,195)	(9,811)
0942	Low-Level Rad Waste Fac Dev&Op	588	34,765	34,765	34,765	6,533
0944	Enviro Protection Permit & Insp	532	1,477,793	1,477,793	1,477,793	277,748
0947	Governor's Grant Fund	310	17,359	17,359	17,359	3,263
0951	Narcotics Profit Forfeiture	295	(156,527)	(156,527)	(156,527)	(29,421)
0962	Park & Conservation	422/360	(2,792,552)	(2,792,552)	(2,792,552)	(524,854)
0963	Vehicle Inspection	532	530,103	530,103	530,103	99,630
0963	Vehicle Inspection	350	78,122	78,122	78,122	14,683
0969	Local Tourism Fund	420	(165,215)	(165,215)	(165,215)	(31,051)
0971	Build Illinois Bond	420/482/507	782,381	782,381	782,381	147,047
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	60,860	60,860	60,860	11,440
0988	Attorney General Federal Grant	340	34,760	34,760	34,760	6,535
0991	Abandoned Minded Lands Reclam	422	504,092	504,092	504,092	94,744
0997	Insurance Financial Regulation	446	538,303	538,303	538,303	101,171
UNIV	Chicago State Univ	608	451,992	451,992	451,992	84,953
UNIV	Eastern IL Univ	612	364,998	364,998	364,998	68,598
UNIV	Governor's State Univ	616	130,265	130,265	130,265	24,481
UNIV	Northeastern State Univ	620	(461,610)	(461,610)	(461,610)	(86,760)

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Fund	Fund Name	Agency #	FY20		FY21	
			20 Primary Allocation	20 Secondary Allocation	21 Primary Allocation	21 Secondary Allocation
UNIV	Western IL Univ	628	0.0385%		0.0441%	
UNIV	Illinois State Univ	636	0.0586%		0.0628%	
UNIV	Northern IL Univ	644	0.1002%		0.1169%	
UNIV	Southern IL Univ	664	0.3059%		0.3790%	
UNIV	University of IL	676	2.6299%		3.0983%	
UNIV	University of IL - Foundation	676A	0.0981%		0.1219%	
UNIV	University of IL - Alumni Association	676B	0.0084%		0.0097%	
			100%	100%	100%	100%
0455	IL State Toll Highway	557	1.2458%		1.2567%	

Grand Total*

**The sum of the values by employer may differ from the plan totals due to rounding.*

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			Total Recognition of Deferred Inflows and Outflows				
Fund	Fund Name	Agency #	2022	2023	2024	2025	2026
UNIV	Western IL Univ	628	\$ (608,684)	\$ (291,432)	\$ (601,396)	\$ (291,987)	\$ (44,625)
UNIV	Illinois State Univ	636	(1,473,975)	(1,022,196)	(1,705,624)	(816,924)	(125,230)
UNIV	Northern IL Univ	644	(2,101,610)	(1,260,640)	(1,254,027)	(571,186)	(87,964)
UNIV	Southern IL Univ	664	(6,898,848)	(4,172,349)	(5,754,916)	(671,722)	24,628
UNIV	University of IL	676	(63,934,368)	(41,645,410)	(50,085,345)	(15,562,603)	(1,909,944)
UNIV	University of IL - Foundation	676A	586,475	1,463,416	(259,510)	(14,600)	12,633
UNIV	University of IL - Alumni Association	676B	578,908	648,689	(52,290)	(62,649)	(8,699)
			<u>\$ (2,611,208,125)</u>	<u>\$ (1,891,814,990)</u>	<u>\$ (2,162,441,640)</u>	<u>\$ (1,717,119,000)</u>	<u>\$ (308,711,695)</u>
0455	IL State Toll Highway	557	(35,689,682)	(26,534,009)	(28,149,909)	(21,048,960)	(3,746,279)
Grand Total*			<u><u>\$ (2,646,897,807)</u></u>	<u><u>\$ (1,918,348,999)</u></u>	<u><u>\$ (2,190,591,549)</u></u>	<u><u>\$ (1,738,167,960)</u></u>	<u><u>\$ (312,457,974)</u></u>

*The sum of the values by employer may differ from the plan totals due to rounding.

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			<u>Actual and Expected Experience</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
UNIV	Western IL Univ	628	\$ (57,930)	\$ 21,498	\$ 29,377	\$ 10,799	\$ 1,533
UNIV	Illinois State Univ	636	(82,495)	30,614	41,833	15,378	2,183
UNIV	Northern IL Univ	644	(153,561)	56,986	77,871	28,625	4,064
UNIV	Southern IL Univ	664	(497,859)	184,754	252,465	92,805	13,175
UNIV	University of IL	676	(4,069,968)	1,510,353	2,063,882	758,674	107,707
UNIV	University of IL - Foundation	676A	(160,129)	59,424	81,202	29,849	4,238
UNIV	University of IL - Alumni Association	676B	(12,742)	4,729	6,461	2,375	337
			<u>\$ (131,361,329)</u>	<u>\$ 48,747,800</u>	<u>\$ 66,613,384</u>	<u>\$ 24,486,775</u>	<u>\$ 3,476,340</u>
0455	IL State Toll Highway	557	(1,671,828)	620,410	847,784	311,642	44,243
Grand Total*			<u><u>\$ (133,033,157)</u></u>	<u><u>\$ 49,368,210</u></u>	<u><u>\$ 67,461,168</u></u>	<u><u>\$ 24,798,417</u></u>	<u><u>\$ 3,520,583</u></u>

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			<u>Assumption Changes</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
UNIV	Western IL Univ	628	\$ (1,094,682)	\$ (856,858)	\$ (983,287)	\$ (767,698)	\$ (137,595)
UNIV	Illinois State Univ	636	(1,558,867)	(1,220,197)	(1,400,236)	(1,093,229)	(195,941)
UNIV	Northern IL Univ	644	(2,901,777)	(2,271,354)	(2,606,491)	(2,035,008)	(364,737)
UNIV	Southern IL Univ	664	(9,407,814)	(7,363,928)	(8,450,471)	(6,597,674)	(1,182,509)
UNIV	University of IL	676	(76,908,262)	(60,199,625)	(69,082,044)	(53,935,553)	(9,666,933)
UNIV	University of IL - Foundation	676A	(3,025,891)	(2,368,503)	(2,717,975)	(2,122,049)	(380,337)
UNIV	University of IL - Alumni Association	676B	(240,780)	(188,470)	(216,279)	(168,859)	(30,265)
			<u>\$ (2,482,272,913)</u>	<u>\$ (1,942,988,907)</u>	<u>\$ (2,229,675,769)</u>	<u>\$ (1,740,811,179)</u>	<u>\$ (312,007,654)</u>
0455	IL State Toll Highway	557	(31,591,737)	(24,728,302)	(28,376,948)	(22,155,198)	(3,970,903)
Grand Total*			<u><u>\$ (2,513,864,650)</u></u>	<u><u>\$ (1,967,717,209)</u></u>	<u><u>\$ (2,258,052,717)</u></u>	<u><u>\$ (1,762,966,377)</u></u>	<u><u>\$ (315,978,557)</u></u>

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
UNIV	Western IL Univ	628	\$ 1,152,460	\$ -	\$ 223,979	\$ 223,979
UNIV	Illinois State Univ	636	3,098,310	-	602,153	602,153
UNIV	Northern IL Univ	644	-	1,931,841	(375,451)	(375,451)
UNIV	Southern IL Univ	664	3,394,099	-	659,639	659,639
UNIV	University of IL	676	668,559	-	129,934	129,934
UNIV	University of IL - Foundation	676A	8,400,302	-	1,632,589	1,632,589
UNIV	University of IL - Alumni Association	676B	4,063,394	-	789,716	789,716
			\$ 1,129,764,304	\$ 1,118,894,676	\$ 2,112,500	\$ 2,112,500
0455	IL State Toll Highway	557	-	10,869,628	(2,112,500)	(2,112,500)
Grand Total*			\$ 1,129,764,304	\$ 1,129,764,304	\$ -	\$ -

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
UNIV	Western IL Univ	628	\$ 223,979	\$ 223,979	\$ 223,979	\$ 32,565
UNIV	Illinois State Univ	636	602,153	602,153	602,153	87,545
UNIV	Northern IL Univ	644	(375,451)	(375,451)	(375,451)	(54,586)
UNIV	Southern IL Univ	664	659,639	659,639	659,639	95,904
UNIV	University of IL	676	129,934	129,934	129,934	18,889
UNIV	University of IL - Foundation	676A	1,632,589	1,632,589	1,632,589	237,357
UNIV	University of IL - Alumni Association	676B	789,716	789,716	789,716	114,814
			\$ 2,112,500	\$ 2,112,500	\$ 2,112,500	\$ 307,128
0455	IL State Toll Highway	557	(2,112,500)	(2,112,500)	(2,112,500)	(307,128)
	Grand Total*		\$ -	\$ -	\$ -	\$ -

**The sum of the values by employer may differ from the plan totals due to rounding.*

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021
UNIV	Western IL Univ	628	\$ -	\$ 854,433	\$ (166,566)	\$ (166,566)
UNIV	Illinois State Univ	636	-	4,100,503	(799,366)	(799,366)
UNIV	Northern IL Univ	644	-	624,890	(121,818)	(121,818)
UNIV	Southern IL Univ	664	-	20,546,775	(4,005,456)	(4,005,456)
UNIV	University of IL	676	-	122,010,984	(23,785,222)	(23,785,222)
UNIV	University of IL - Foundation	676A	367,228	-	71,589	71,589
UNIV	University of IL - Alumni Association	676B	-	360,271	(70,232)	(70,232)
			\$ 1,605,758,715	\$ 1,599,226,744	\$ 1,273,364	\$ 1,273,364
0455	IL State Toll Highway	557	-	6,531,971	(1,273,364)	(1,273,364)
	Grand Total*		\$ 1,605,758,715	\$ 1,605,758,715	\$ -	\$ -

*The sum of the values by employer may differ from the plan totals due to rounding.

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
UNIV	Western IL Univ	628	\$ (166,566)	\$ (166,566)	\$ (166,566)	\$ (21,603)
UNIV	Illinois State Univ	636	(799,366)	(799,366)	(799,366)	(103,673)
UNIV	Northern IL Univ	644	(121,818)	(121,818)	(121,818)	(15,800)
UNIV	Southern IL Univ	664	(4,005,456)	(4,005,456)	(4,005,456)	(519,495)
UNIV	University of IL	676	(23,785,222)	(23,785,222)	(23,785,222)	(3,084,874)
UNIV	University of IL - Foundation	676A	71,589	71,589	71,589	9,283
UNIV	University of IL - Alumni Association	676B	(70,232)	(70,232)	(70,232)	(9,111)
			\$ 1,273,364	\$ 1,273,364	\$ 1,273,364	\$ 165,151
0455	IL State Toll Highway	557	(1,273,364)	(1,273,364)	(1,273,364)	(165,151)
	Grand Total*		\$ -	\$ -	\$ -	\$ -

**The sum of the values by employer may differ from the plan totals due to rounding.*

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
UNIV	Western IL Univ	628	\$ 2,524,012	\$ -	\$ 486,515	\$ 486,515
UNIV	Illinois State Univ	636	1,891,528	-	364,600	364,600
UNIV	Northern IL Univ	644	7,527,694	-	1,450,997	1,450,997
UNIV	Southern IL Univ	664	32,957,172	-	6,352,642	6,352,642
UNIV	University of IL	676	211,145,032	-	40,699,150	40,699,150
UNIV	University of IL - Foundation	676A	10,730,317	-	2,068,317	2,068,317
UNIV	University of IL - Alumni Association	676B	585,959	-	112,946	112,946
			\$ 3,260,045,633	\$ 3,265,024,749	\$ (959,747)	\$ (959,747)
0455	IL State Toll Highway	557	4,979,116	-	959,747	959,747
	Grand Total*		\$ 3,265,024,749	\$ 3,265,024,749	\$ -	\$ -

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
UNIV	Western IL Univ	628	\$ 486,515	\$ 486,515	\$ 486,515	\$ 91,437
UNIV	Illinois State Univ	636	364,600	364,600	364,600	68,528
UNIV	Northern IL Univ	644	1,450,997	1,450,997	1,450,997	272,709
UNIV	Southern IL Univ	664	6,352,642	6,352,642	6,352,642	1,193,962
UNIV	University of IL	676	40,699,150	40,699,150	40,699,150	7,649,282
UNIV	University of IL - Foundation	676A	2,068,317	2,068,317	2,068,317	388,732
UNIV	University of IL - Alumni Association	676B	112,946	112,946	112,946	21,229
			\$ (959,747)	\$ (959,747)	\$ (959,747)	\$ (180,381)
0455	IL State Toll Highway	557	959,747	959,747	959,747	180,381
	Grand Total*		\$ -	\$ -	\$ -	\$ -

**The sum of the values by employer may differ from the plan totals due to rounding.*

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
NOTES TO THE TOLL HIGHWAY SPECIFIC LIABILITY PERCENTAGE
CALCULATION, SCHEDULES OF EMPLOYER ALLOCATIONS,
SCHEDULE OF UNIVERSITY SPECIAL FUNDING SITUATIONS,
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND, AND
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
Year Ended June 30, 2021

A. Plan and Fund Background

The State Employees Group Insurance Program (SEGIP) was established by the State Employees Group Insurance Act of 1971 (Act), which authorizes the State of Illinois to provide health, dental, vision, and life insurance benefits for certain retirees and their dependents.

SEGIP is comprised of multiple State funds. The funds were established to segregate and properly report all activity within the various programs provided under SEGIP.

The Health Insurance Reserve Fund (HIRF), Fund 0907, was established under the State Employees Group Insurance Act of 1971, as amended, 5 ILCS 375/13.1(a), which became effective August 2, 1983. The HIRF is currently administered by Central Management Services (CMS). The purpose of the fund is to record the deposit of all contributions, interest and dividend payments to fund the program of health benefits for employees of both the primary government and certain component units. Monies in the fund cover the costs of administering health benefit programs.

The Group Insurance Premium Fund (GIPF), Fund 0457, and the Group Life Insurance Premium Fund (GLIPF), Fund 1457, were established under the State Employees Group Insurance Act of 1971, as amended 5 ILCS 375/13, which became effective April 18, 1972. The GIPF and GLIPF are currently administered by CMS. The purpose of the funds is to record the deposit of contributions and refunds for both employer-provided and voluntary life insurance for employees of the primary government and certain component units. The activity is reported as follows:

- Fund 0457 – reports all the voluntary portion of activity.
- Fund 1457 – reports all the employer-provided portion of activity and is used for financial reporting purposes only.

B. Defined Benefit Plan

SEGIP, which includes activity for both active employees and retirees, is considered a single-employer defined benefit other post-employment benefit plan (OPEB) not administered as a trust with a special funding situation for the State Universities. Substantially all State and university component unit employees become eligible for these OPEB plan benefits when they become annuitants of one of the State sponsored pension plans. CMS administer these benefits for the annuitants with the assistance of the public retirements systems sponsored by the State (General Assembly Retirement System, Judges Retirement System, State Employees Retirement System, Teachers' Retirement System, and the State Universities Retirements System).

The portions of the Act related to other post-employment benefits establishes a single-employer defined benefit OPEB plan. Governmental Accounting Standards Board (GASB) Statement No. 10, Accounting and Financing Reporting for Risk Financial and Related Insurance Issues, applies to health, dental, and other medical benefits provided to employees. GASB Statement 10 requires risk financing activities to be reported in a general fund or internal service fund. CMS reports the HIRF and GIPF 1457 as internal services funds. The retiree benefits provided through HIRF are funded on a pay-as-you-go basis. As such, no funds are being held in a fiduciary capacity thus resulting in the fund being reported as an internal service fund. Voluntary life insurance reported in GIPF 0457 is reported as an account of the General Fund in the Department's financial statements.

SEGIP is considered to be part of the State of Illinois financial reporting entity and is included in the State of Illinois annual comprehensive financial report (ACFR).

C. Benefit Provisions

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of CMS.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Nature of Schedules

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

GASB Statement No. 75 states the basis for the employer's proportion should be consistent with the manner in which contributions to the OPEB plan, excluding those associated with separately financed specific liabilities of an individual employer to the OPEB plan, are determined. Additionally, GASB Statement No. 75 states a liability should be recognized for the employer's proportionate share of the collective total OPEB liability.

The health, dental, and vision benefits provided to and contribution amounts required from annuitants are the result of collective bargaining between the State and the various unions representing the State's and the university component units' employees in accordance with the limitations established in the Act. Therefore, the benefits provided and contribution amounts are subject to periodic change. The Act requires the State to provide life insurance benefits for annuitants equal to their annual salary as of the last day of employment until age 60, at which time the benefit amount becomes \$5,000.

In accordance with the Act, the State contributes towards the cost of an annuitant's coverage under the basic program of health, dental, and vision benefits an amount equal to five percent of that cost for each full year of creditable service up to a maximum of one hundred percent for an annuitant with twenty or more years of creditable service. The State is not required to fund the plan other than the pay-as-you-go amount necessary to provide the current benefits to retirees. For current employees, contributions are dependent upon annual salary and whether or not the employee chooses to receive benefits through a health maintenance organization.

The Schedule of Employer Allocations by Fund presents the actual fiscal year 2021 contributions by fund (and applicable agency) used within the proportionate share calculation for each fund and the respective 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 fiscal year 2021.

The Schedule of Total Other Post Employment Benefit Amounts by Fund presents the proportionate share of total Other Post Employment Benefit (OPEB) liability (beginning and ending), total deferred outflows of resources, total deferred inflow of resources, and total OPEB expense subject to allocation for all funds (and applicable agencies) contribution to SEGIP.

The Schedule of Deferred Amounts by Measurement Year presents the total recognition of deferred inflows and outflows from the current fiscal year's actual and expected experience change, assumption changes, prior fiscal years' change in proportionate share and the current year's change in proportionate share.

The OPEB expense includes the amortization of the differences between expected and actual economic and demographic experience, the impact of changes in assumptions about future economic or demographic factors and impact of changes in the funds' proportion of the collective total OPEB liability from the prior measurement date.

Due to the nature of the Schedules, the contributions utilized in the allocation calculation were actual contributions received and not rounded. Therefore, the total amounts reported with the Schedules may not agree to the summation of the individual columns.

E. Measurement Focus and Basis of Accounting

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

F. Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules 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. SEGIP uses an actuary to determine the total OPEB liability of the State and its agencies and funds.

G. Basis of Allocation

In determining the proportionate share of the total OPEB liability and corresponding employer OPEB liability amounts by agency and fund for SEGIP, 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 2021 are appropriate as the basis because they are representative of future contributions. Contributions will be determined by detailed object code "1180" for employer contributions to group insurance expenditures by fund and agency, downloaded from SAMS Data Warehouse. The non-exempt contribution amounts calculated with the University Benefit Analysis were used in the allocation calculation for component unit universities.

For the secondary allocation of the General Revenue Fund (GRF) by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2021 by each agency is appropriate as the basis because it is representative of future contributions. The actual GRF covered payroll for each fiscal year was determined through downloads from SAMS expenditure tables, specifically detail object code “1120” for covered payroll transactions, excluding State Universities. Prior to calculating the secondary allocation of GRF, the estimated contributions relating to State Universities were deducted from the total budget appropriation requested amount.

For the Toll Highway Authority (THA), actual fiscal year 2021 amounts billed for Group Insurance costs related to Illinois State Police employees will be included. All THA “1180” expenditures will be excluded to eliminate timing issues, to eliminate payments for THA current employees that do not relate to SEGIP and to eliminate the payments for retirees which will be accounted for separately as explained in the next paragraph.

THA active/inactive employees do not participate in SEGIP, but could be eligible to participate at retirement. 5 ILCS 375/11 states “For each person covered under this Act whose eligibility for such coverage is based upon the person's status as the recipient of a benefit under the Illinois Pension Code, which benefit is based in whole or in part upon service with the Toll Highway Authority (THA), the Authority shall annually contribute a pro rata share of the State's cost for the benefits of that person.” To account for this anomaly in funding, CMS obtains, from the actuary data, the total OPEB liability related to any active/inactive employees and retirees with any THA service. THA provided a 3-year rolling average percentage of THA service to total State service for all Retirees with THA service. The 3-year average percentage was used to determine the portion of OPEB liability to be reported as a specific separately stated liability for THA retirees.

Beginning with the FY20 OPEB allocation, the OPEB allocation schedules include a section for the THA’s separately stated liability, expense, and deferred amounts. The THA’s specific separately stated liability, expense, and related deferred amounts were then subtracted from the respective Actuarially reported totals to be allocated to the remaining Funds/entities including the THA’s Illinois State Police employee portion.

The Total OPEB liability (TOL) was determined by an actuarial valuation performed as of June 30, 2020 and measured as of June 30, 2021. SEGIP allocates the TOL, less the separately stated THA portion, to funds and agencies of the State of Illinois based on the allocation percentages calculated within the Schedule of Employer Allocations by Fund.

The fiscal year 2021 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 Comptroller’s Data Warehouse for the fiscal year ended June 30, 2021 as follows:

Description	Amount
Employer Contributions (DOC "1180" SAMS Expenditures)	\$ 2,547,080,343
Adjustments:	
Actual Amounts Billed to THA for ISP Employees	4,125,135
University Contributions (University Benefit Analysis)	<u>102,177,323</u>
Employer Contributions - before exclusions	2,653,382,801
Excluded IL State Toll Highway Revenue	(42,587,983)

Excluded Funds	(35,423,001)
Excluded Misc. amounts	(16,791)
Rounding	11
	<hr/>
Employer Contributions to be Allocated	<u>\$ 2,575,355,037</u>

Adjustments:

Amounts Billed to THA for ISP Employees – Actual group insurance billed amounts to Toll Highway Authority for Illinois State Police employees.

University Contributions – Allocations were based on non-exempt contribution amounts calculated in the University Benefit Analysis.

Excluded Illinois State Toll Highway Amounts – Total excluded from the allocation relating to Toll Highway reimbursements.

Excluded Funds – Funds excluded from the allocation include internal service funds, the State Employee Retirement System (Pension Trust Fund), the Judges Retirement System (Pension Trust Fund), the General Assembly Retirement System (Pension Trust Fund) and the Illinois State Board of Investments (Pension Investment Fund). Allocation to these funds would not be appropriate because the allocated OPEB 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 OPEB allocation schedule.

Excluded Misc. amounts - Excluded reimbursement payments made from the General Revenue Fund.

The detail for the FY 2021 funds excluded from the allocation are as follows:

Fund Number	Fund Name	Agency Number	Employer Paid Contributions
0301	Working Capital Revolving	426	\$ 1,274,813
0303	State Garage Revolving	416	3,454,694
0304	Technology Management Revolving	448	16,178,728
0314	Facilities Management Revolving	416	7,414,757
0317	Professional Services	416	4,224,059
0332	Workers' Compensation Revolving	416	87,360
0342	Audit Expense Fund	103	14,298
0407	Grant Accountability and Transparency Fund	507	301,037
0477	Judges Retirement System	275	144,364
0479	State Employees' Retirement Sys	589	2,085,466
0481	General Assembly Retirement	131	29,609
0529	IL State Board of Investments	555	213,816
			<hr/>
			<u>\$ 35,423,001</u>

The FY 2021 GRF covered payroll was used in the secondary allocation of GRF by agency. It can be reconciled to the Comptroller’s Data Warehouse for the fiscal year ended June 30, 2021 as follows:

Description	Amount
GRF Covered Payroll (DOC “1120” SAMS Expenditures)	\$ 3,148,859,278
Exclude State University GRF Covered Payroll	<u>(15,626,995)</u>
Total GRF Covered Payroll	<u><u>\$ 3,133,232,283</u></u>

H. OPEB Expenses and Amortization of OPEB Expenses

OPEB expense, as well as deferred outflows of resources and deferred inflows of resources related to OPEB, should be recognized for the fund’s and agency’s proportionate shares of collective OPEB expense and collective deferred outflows and deferred inflows of resources related to OPEB.

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

Deferred inflows and outflows of resources are recognized in OPEB expense at the beginning of the current period, using a systematic and rational method over a closed period, equal to the average expected remaining service lives of all employees that are provided with OPEB through the OPEB Plan (active or inactive), determined as of the beginning of the measurement period.

The OPEB amounts allocated to funds and agencies are generally based on the total contributions paid as the primary allocation and on covered payroll for a secondary allocation, excluding State Universities, to those agencies with GRF payrolls preparing their own financial statements.

The components of OPEB expense are as follows:

Description	Amount
Service Cost	\$ 1,320,595,821
Interest on the Total OPEB Liability	781,101,819
OPEB Plan Operating Expenses	10,044,299
Recognition of Outflow/(Inflow) due to Liability Experience	(131,390,859)
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(3,000,320,060)</u>
Total OPEB Expense	<u><u>\$ (1,019,968,980)</u></u>

The average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period of all members is 5.187947 years.

I. NET OPEB Liability

The net OPEB liability for SEGIP for fiscal year 2021 is as follows:

Description	Amount
Net OPEB Liability at June 30, 2020	\$ 42,366,626,302
Total OPEB Expense	(1,019,968,980)
Employer Contributions	(941,617,069)
Change in Liability Experience Outflows/(Inflows) Recognized in Current Liabilities	228,570,361
Change in Assumption Updates Outflows/(Inflows) Recognized in Current Liabilities	<u>(5,721,713,307)</u>
Total OPEB Liability at June 30, 2021	<u>\$ 34,911,897,307</u>

J. Sensitivity of Total OPEB Liability to Changes in the Single Discount Rate

The following table shows the State Employees Group Insurance Plan's (Plan's) Total OPEB liability as of June 30, 2021, using the current single discount rate of 1.92%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease 0.92%	Current Single Discount Rate Assumption 1.92%	1% Increase 2.92%
<u>\$41,230,694,092</u>	<u>\$34,911,897,307</u>	<u>\$29,912,397,711</u>

K. Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following table shows the Plan's Total OPEB liability as of June 30, 2021, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key current trend rates are 8.00% in 2023 decreasing to an ultimate trend rate of 4.25% in 2038.

1% Decrease(a)	Healthcare Cost Trend Rates Assumption	1% Increase(b)
<u>\$29,132,885,727</u>	<u>\$34,911,897,307</u>	<u>\$42,558,973,536</u>

(a) One percentage point decrease in healthcare trend rates are 7.00% in 2023 decreasing to an ultimate trend rate of 3.25% in 2038.

(b) One percentage point increase in healthcare trend rates are 9.00% in 2023 decreasing to an ultimate trend rate of 5.25% in 2038.

L. Amortization of Plan Experience

The following schedules represent outflows and inflows of resources arising from current and prior reporting periods measured as of June 30, 2021:

Difference between Actual and Expected Experience						
Measurement Year	2017	2018	2019	2020	2021	TOTAL
Amount Established	16,224,332	(1,096,156,816)	69,152,774	239,943,788	97,179,502	
Recognition Period	5.448481	5.138662	5.145386	5.129697	5.187947	
Annual Recognition	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	
Amount Recognized (a)						
2017	2,977,772	0	0	0	0	2,977,772
2018	2,977,772	(213,315,609)	0	0	0	(210,337,837)
2019	2,977,772	(213,315,609)	13,439,764	0	0	(196,898,073)
2020	2,977,772	(213,315,609)	13,439,764	46,775,431	0	(150,122,642)
2021	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	(131,390,858)
2022	1,335,472	(213,315,609)	13,439,764	46,775,431	18,731,784	(133,033,158)
2023	0	(29,578,771)	13,439,764	46,775,431	18,731,784	49,368,208
2024	0	0	1,953,954	46,775,431	18,731,784	67,461,169
2025	0	0	0	6,066,633	18,731,784	24,798,417
2026	0	0	0	0	3,520,583	3,520,583
Deferred Balance (b)						
2017	13,246,560	0	0	0	0	13,246,560
2018	10,268,788	(882,841,207)	0	0	0	(872,572,419)
2019	7,291,016	(669,525,598)	55,713,010	0	0	(606,521,572)
2020	4,313,244	(456,209,989)	42,273,246	193,168,357	0	(216,455,142)
2021	1,335,472	(242,894,380)	28,833,482	146,392,926	78,447,718	12,115,218
2022	0	(29,578,771)	15,393,718	99,617,495	59,715,934	145,148,376
2023	0	0	1,953,954	52,842,064	40,984,150	95,780,168
2024	0	0	0	6,066,633	22,252,366	28,318,999
2025	0	0	0	0	3,520,583	3,520,583
2026	0	0	0	0	0	0

(a) Outflows and (Inflows) of Resources Recognized in Current and Future OPEB Expenses

(b) Deferred Outflows/(Inflows) of Resources by year to be Recognized in Future OPEB Expenses

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

M. Change of Assumption

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

Changes in Assumptions						
Measurement Year	2017	2018	2019	2020	2021	TOTAL
Amount Established	(4,805,714,863)	(898,313,224)	1,893,969,860	(3,233,540,523)	(8,722,033,367)	
Recognition Period	5.448481	5.138662	5.145386	5.129697	5.187947	
Annual Recognition	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	
Amount Recognized (a)						
2017	(882,028,379)	0	0	0	0	(882,028,379)
2018	(882,028,379)	(174,814,616)	0	0	0	(1,056,842,995)
2019	(882,028,379)	(174,814,616)	368,090,919	0	0	(688,752,076)
2020	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	0	(1,319,109,098)
2021	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	(3,000,320,060)
2022	(395,572,968)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	(2,513,864,649)
2023	0	(24,240,144)	368,090,919	(630,357,022)	(1,681,210,962)	(1,967,717,209)
2024	0	0	53,515,265	(630,357,022)	(1,681,210,962)	(2,258,052,719)
2025	0	0	0	(81,755,413)	(1,681,210,962)	(1,762,966,375)
2026	0	0	0	0	(315,978,557)	(315,978,557)
Deferred Balance (b)						
2017	(3,923,686,484)	0	0	0	0	(3,923,686,484)
2018	(3,041,658,105)	(723,498,608)	0	0	0	(3,765,156,713)
2019	(2,159,629,726)	(548,683,992)	1,525,878,941	0	0	(1,182,434,777)
2020	(1,277,601,347)	(373,869,376)	1,157,788,022	(2,603,183,501)	0	(3,096,866,202)
2021	(395,572,968)	(199,054,760)	789,697,103	(1,972,826,479)	(7,040,822,405)	(8,818,579,509)
2022	0	(24,240,144)	421,606,184	(1,342,469,457)	(5,359,611,443)	(6,304,714,860)
2023	0	0	53,515,265	(712,112,435)	(3,678,400,481)	(4,336,997,651)
2024	0	0	0	(81,755,413)	(1,997,189,519)	(2,078,944,932)
2025	0	0	0	0	(315,978,557)	(315,978,557)
2026	0	0	0	0	0	0

(a) Outflows and (Inflows) of Resources Recognized in Current and Future OPEB Expenses

(b) Deferred Outflows/(Inflows) of Resources by year to be Recognized in Future OPEB Expenses

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

Requests for Information

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established for SEGIP are included as an integral part of the financial statements of the Department of Central Management Services. The audit report is available on the Office of the Auditor General website at www.auditor.illinois.gov, which includes the financial statements of CMS. A copy of the actuarial valuation report will be made available at <http://cgfa.ilga.gov/>.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2021

2021-001. **FINDING** (Noncompliance with the State Employees Group Insurance Act of 1971)

The Department of Central Management Services (Department) did not ensure the repayment by the Illinois State Toll Highway Authority (Tollway) of the pro rata share of certain retiree costs incurred by the State Employees Group Insurance Program (SEGIP) was complete and accurate.

During testing, we noted employee-related costs incurred by the Tollway include both Tollway employees and staff of the Illinois State Police (ISP) consisting of four groups, as defined and further described below:

- 1) **“True Tollway Employees”** work for the Tollway, including its administrative, engineering, traffic, construction, and maintenance staff. These employees are paid on Tollway payroll vouchers and participate in the Tollway’s own group insurance program. Upon retirement, they transition to SEGIP for their OPEB. SEGIP does not receive a “retiree-load” charge (a charge added to contributions for current employees to obtain cash to pay benefit costs for retirees on a pay-as-you-go basis) for these employees’ current benefits provided by the Tollway’s own group insurance plan.
- 2) **“ISP District 15 State Troopers”** consist of two groups providing personal services within ISP District 15, which patrols the highways and facilities which encompass the Tollway’s operations.
 - a) The majority of these employees participate in the SEGIP for both their current employee benefits and OPEB during retirement.
 - b) Master sergeants, however, can opt-out of SEGIP for healthcare benefits and participate in the Teamsters Local No. 727 Health and Welfare Benefits Fund for health insurance along with SEGIP for vision, dental, and life insurance benefits as an employee and then transition to SEGIP for all of their OPEB at retirement.

All troopers are paid on ISP’s payroll vouchers which are charged against the Tollway’s agency number and accounts. These vouchers include contributions to SEGIP for all troopers’ SEGIP-provided benefits. In addition, the Department prepares supplemental billings charged to the Tollway’s accounts for SEGIP to recover the healthcare costs paid to the Teamsters Local No. 727 Health and Welfare Benefits Fund along with the associated “retiree-load” for SEGIP.

- 3) **“ISP District 15 Support Staff”** are Tollway employees supporting the troopers assigned to ISP District 15. These employees are paid on Tollway payroll vouchers and participate in the Tollway’s own group insurance program until they transition to SEGIP for their OPEB at retirement. SEGIP does not receive a “retiree-load” charge calculated on these employees’ current benefits from the Tollway’s own group insurance plan.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
REPORT ON THE ALLOCATION OF
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SCHEDULE OF FINDINGS
For the Year Ended June 30, 2021

The “True Tollway Employees” and “ISP District 15 Support Staff” groups are paid on Tollway payroll vouchers and participate in the Tollway’s group insurance program until they transition to SEGIP for their OPEB at retirement. As these groups participate in the Tollway’s group insurance program until retirement, the Department has not collected the “retiree-load” charge (a charge added to contributions for current employees to obtain cash to pay benefit costs for both employees and retirees on a pay-as-you-go basis) built into active-employee SEGIP contributions to fund costs associated with retirees participating in SEGIP. Rather, the State Employee Group Insurance Act (Act) (5 ILCS 375/11) requires the Tollway reimburse SEGIP for the pro rata share of the cost of providing retiree benefits to those retirees who had service in “True Tollway Employees” and “ISP District 15 Support Staff” positions compared to their total service to the State.

To enable the Tollway and the Department to follow this mandate during Calendar Year 2020, the State Employees’ Retirement System of Illinois (SERS) sent the Tollway a monthly extraction of Tollway-associated retirees along with each retiree’s total SERS’ service credit months and months of total service at the Tollway from SERS’ records. Further, this extraction included the State-paid OPEB costs for retirees, except for the State’s costs for “CMS Direct Bill” retirees, which SERS had previously extracted from the Department’s third-party administrator of SEGIP benefits for another purpose. The totality of this report was imported into the Tollway’s systems to generate a monthly invoice, where the amounts due were aggregated together across the calendar year for one contribution to SEGIP in February 2021.

Under Section 11 of the Act, the Tollway and the Department are solely responsible for ensuring compliance with this mandate. While SERS has some of the historical records necessary for the Tollway and the Department to fulfill this mandate, neither the Department nor the Tollway have communicated with nor entered into a written agreement with SERS so SERS officials could understand the information needs of the Tollway and the Department. As a result, the following occurred:

- Each retiree’s service months to the Tollway were not calculated on the same basis as SERS’ total months of service credit. After consultation with officials at the Department with input from SERS officials, it was determined SEGIP benefits are processed based on the service credit granted by SERS. As such, a month of Tollway service should only be included on the monthly extraction if SERS also granted service credit with the associated month of service.
- The monthly extraction from SERS did not include all retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups, while some retirees from the Tollway’s other groups were incorrectly included within the monthly extraction.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
REPORT ON THE ALLOCATION OF
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SCHEDULE OF FINDINGS
For the Year Ended June 30, 2021

- The monthly extraction from SERS did not include the State’s costs for “CMS Direct Bill” retirees. These retirees, as their pension is too small to cover their retiree contribution to SEGIP for their benefits, receive a supplemental billing from the Department for balance due.
- Officials at the Tollway and the Department failed to demonstrate the amounts remitted by the Tollway for the pro rata share of its retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups to SEGIP were complete and accurate.

After bringing these problems to the attention of officials at the Tollway, SERS, and the Department, it was determined there was a net underpayment of contributions to SEGIP for the retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups. The Department proceeded to work with Tollway staff to reconcile the underpayment. The Department received a SERS prepared data extraction of OPEB costs associated with retirees from the Tollway for every month starting calendar year 2018 through June of 2021, the data was reviewed and duplicates were removed to arrive at a list of unique retirees. That data was then shared with the Tollway and ISP to review the data and remove any retirees incorrectly included in the report due to their employment with ISP. Additionally, the Tollway provided a list of all Tollway employees that separated from active service from July to December of 2021. All of this data was provided to both SERS and the vendor the Department utilizes for benefits enrollment (vendor). SERS reviewed each individual to validate both their total service credits and their Tollway service credits. The vendor used the data to provide the employer’s cost of group insurance for each month from July 2017 to December 2021 for each retiree. That cost data was then summarized and adjusted to reflect each individuals pro rata share (Tollway service credits divided by total SERS service credits). After subtracting the payments previously made by Tollway for July 2017 to December 2021, it was determined the Tollway’s net underpayment of contributions to SEGIP was \$22,297,846. The Tollway agreed with the amount and sent payment to the Department on May 20, 2022.

Officials at the Tollway and the Department are jointly-responsible for understanding and complying with the retiree cost repayment provisions of Section 11 of the Act. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources and funds applicable to operations are properly accounted for to permit the preparation of accounts and reliable financial reports. Finally, the Government Accountability Office’s Standards for Internal Control in the Federal Government (Green Book) (§ 15.02 and § 15.03) endorses an entity’s management having open communication with, and obtaining quality information from, external parties using established reporting lines to help achieve management’s objectives and address related risks.

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Department officials indicated they were working with Tollway to find a remedy to the issues noted, but have been unable to implement the recommendation due to staffing constraints.

Failure to properly calculate reimbursements to SEGIP for the pro rata share of the cost of providing retiree benefits to those retirees who had service in “True Tollway Employees” and “ISP District 15 Support Staff” positions compared to their total service to the State may ultimately result in lost revenues to SEGIP, delayed SEGIP’s receipt of cash from the Tollway for ascertainable unpaid amounts further prolonging SEGIP’s payment delays to vendors, and represents noncompliance with State law. (Finding Code No. 2021-001, 2020-002)

RECOMMENDATION

We recommend the Department communicate with the Tollway and SERS so all parties have a complete understanding of both the overall process and Tollway’s various employee groups so the factors unique to each group can be considered in calculating the Tollway’s monthly retiree OPEB cost repayment pursuant to Section 11 of the Act. When an understanding has been reached, the parties should enter into a formal, written interagency agreement to memorialize each party’s roles and responsibilities to fulfill this mandate.

If, after investigation, the Department and the Tollway determine it is not possible and/or not practicable to comply with Section 11 of the Act for future periods, the Department and the Tollway should work with the Governor and the General Assembly to develop a legislative remedy that addresses both the financing needs of SEGIP and facilitates financial reporting in accordance with generally accepted accounting principles.

DEPARTMENT RESPONSE

The Department accepts the finding. The Department is in process of working with both the Illinois Toll Highway Authority and the State Retirement Systems to develop an agreed upon documented process by which each organization provides the necessary inputs and communication to develop an accurate and timely invoicing of the amounts due to the Department from the Tollway. In addition to the development of the expected written procedure, the Department intends to seek legislative action that will provide for a more consistent treatment of Tollway employees and retirees as they relate to the reimbursement by the Tollway to the Department.

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A. **FINDING** (Failure to Separately State Specified OPEB Balances for Tollway)

During the prior year examination the Department of Central Management Services (Department) failed to separately state specific other postemployment benefits (OPEB) balances for the Illinois State Toll Highway Authority (Tollway) causing errors within its allocation of OPEB amounts related to the State Employees Group Insurance Program to the State's funds, public universities, and the Tollway.

During the current examination, our testing indicated the Department separately stated specific OPEB balances for the Tollway. (Finding Code 2020-001)