SIKICH®

STATE OF ILLINOIS
DEPARTMENT OF
CENTRAL MANAGEMENT SERVICES

UNIVERSITY BENEFITS SCHEDULES
EXAMINATION
For the Year Ended June 30, 2025

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

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
UNIVERSITY BENEFITS SCHEDULES
EXAMINATION

For the Year Ended June 30, 2025

TABLE OF CONTENTS

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
UNIVERSITY BENEFITS SCHEDULES
EXAMINATION

For the Year Ended June 30, 2025

AGENCY OFFICIALS

Director	Ms. Raven DeVaughn
Assistant Director	Mr. Aundra Williams
Chief of Staff (6/16/2025 – Present)	Ms. Erin O'Boyle-Marr
Chief of Staff (7/1/2024 – 6/15/2025)	Mr. Patrick Nolan
Chief Administrative Officer	Ms. Sarah Kerley
Chief Asset Management Officer* (6/30/2025 – Present)	Mr. Erik Colon
Chief Operating Officer (2/1/2025 – 6/29/2025)	Vacant
Chief Operating Officer (7/1/2024 – 1/31/2025)	Mr. William McCarty
Chief Fiscal Officer	Ms. Karen Pape
General Counsel (7/1/2025 – Present)	Ms. Dina Ninfo
General Counsel (7/1/2024 – 6/30/2025)	Ms. Corey-Anne Gulkewicz
Chief Strategy Officer** (7/1/2025 – Present)	Ms. Corey-Anne Gulkewicz
Chief Internal Auditor	Mr. Butch Stilwell

* The title "Chief Operating Officer" changed to "Chief Asset Management Officer" effective 6/30/2025

** The title "Chief Strategy Officer" is a new position effective 7/1/2025

Agency main offices are located at:

State of Illinois Building
555 W. Monroe Street
Chicago, Illinois 60661

William G. Stratton Building
401 S. Spring Street
Springfield, Illinois 62706

November 3, 2025

Sikich CPA LLC
3051 Hollis Drive, 3rd Floor
Springfield, IL 62704

Re: University Benefits Schedules for the year ended June 30, 2025

Ladies and Gentlemen:

We are responsible for determining the methodology and allocation of insurance premiums paid on-behalf of the State Universities of the State of Illinois. We are responsible for disseminating the allocations to the Illinois Office of the Comptroller (IOC), State Universities of the State of Illinois for purposes of those entities' use in preparing their respective GAAP reporting packages and financial statements, as applicable. We have performed an evaluation of compliance by the State of Illinois, Department of Central Management Services (Department) with the following assertions during the period ended June 30, 2025. Based on this evaluation, we assert that during the year ended June 30, 2025, the Department has materially complied with the assertions below.

A. The Department developed and documented a methodology to allocate insurance premiums paid on behalf of the State Universities of the State of Illinois.

B. The Department prepared the allocation as an estimate based on information available as of July 28, 2025, in order to provide the information to the appropriate parties in time for their respective reporting deadlines.

C. The Department maintained controls over the development, updating, maintenance and storage of the Fiscal Year 2025 University Benefits Schedules spreadsheet distributed to the State Universities of the State of Illinois and the related data and records supporting the spreadsheet whether in electronic or manual format.

D. The Department established and maintained a system of monitoring and reviewing the calculations used in the preparation of the Fiscal Year 2025 University Benefits Schedules spreadsheet.

E. The Department allocated insurance premiums in a consistent, accurate and reasonable manner to the State Universities of the State of Illinois.

F. The Department has verified the accuracy of the supporting information used in preparing tha Fiscal Year 2025 University Benefits Analysis.

G. The Department utilizes the services of an independant actuary to review the reasonablaness of the State Employee Group Insurance Program (SEGIP) premium equivalent rate davelopment calculations prior to the baginning of the fiscal year for which they will be publishad and utilized. This includes review of certain elements such as calculations of claims incurred but not reported; enrollment summaries and projections; and numerous exhibits which project and accumulate costs by plan and enrollment type. While the independent actuary did not review the annual cost per employee calculation contained in the State Employee Group Insuranca Program Adjusted Reimbursement Rates, referred to as Exhibit 53-A, the cost par employee calculation is an accumulation of the aforementioned elements which are reviewed by the independent actuary. The specific data files and calculations underlying tha "FY 2025 State Employee Group Insurance Program Adjusted Raimbursament Rates" (FY 2025 Exhibit 53-A) utilized for the FY 2025 University Benefit Analysis were includad in the data filas reviewed by the Independant actuary as part of the Fiscal Year 2025 rate development reviewed by the independant actuary in their letter dated May 8, 2024.

State of Illinois, Departmant of Central Management Services

SIGNED ORIGINAL ON FILE

Raven DeVaughn, Director

SIGNED ORIGINAL ON FILE

Karen Pape, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Dina Ninfo, General Counsel

EXAMINATION REPORT

SUMMARY

The examination of the accompanying University Benefits Schedules was performed by Sikich CPA LLC and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on the examination of the University Benefits Schedules expressed an unmodified opinion on the State of Illinois, Department of Central Management Services' (Department) University Benefits Schedules presented in accordance with the criteria in Notes 1 and 2 to the Schedules.

SUMMARY OF FINDINGS

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendation implemented or not repeated	0	0

EXIT CONFERENCE

The Department waived an exit conference in a correspondence from Amy Lange, Audit Liaison, on October 17, 2025.

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Members of American Institute of Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have examined the accompanying University Benefits Analysis and State Employees Group Insurance Program Adjusted Reimbursement Rates, and the related Notes to the Schedules, collectively referred to as the University Benefits Schedules, for the year ended June 30, 2025. The State of Illinois, Department of Central Management Services' management is responsible for presenting the University Benefits Schedules in accordance with the criteria set forth in Notes 1 and 2. Our responsibility is to express an opinion on the University Benefits 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 University Benefits Schedules are presented in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the University Benefits Schedules. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the University Benefits 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the University Benefits Schedules for the year ended June 30, 2025 are presented in accordance with the criteria set forth in Notes 1 and 2, in all material respects.

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

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 State universities of the State of Illinois, and the State of Illinois, Department of Central Management Services management, and is not intended to be and should not be used by anyone other than these specified parties.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
November 3, 2025

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
UNIVERSITY BENEFITS ANALYSIS

For the Year Ended June 30, 2025

Agency	University	Non-Exempt Contributions	Calculated Non-Exempt FTEs	Total Employees	Est Exempt Employees	Est Exempt Funding	Total Est Contributions
		(a) Table A	(b)=(a)/30,101	(c) AVG TABLE	(d)=(c)-(b)	(e)=(d)*30,101	(f)=(a)+(e)
608	Chicago State Univ	600,006	20	471	451	13,577,467	14,177,472
612	Eastern Illinois Univ	1,341,991	45	975	930	28,006,279	29,348,270
616	Governors State Univ	602,053	20	596	576	17,338,018	17,940,071
620	Northeastern Illinois Univ	790,193	26	689	663	19,949,251	20,739,444
628	Western Illinois Univ	1,639,149	54	977	923	27,769,323	29,408,472
636	Illinois State Univ	1,812,409	60	2,833	2,773	83,463,129	85,275,538
644	Northern Illinois Univ	4,445,369	148	2,328	2,180	65,629,270	70,074,639
647	Illinois Board of Examiners*	151,225	n/a	5	n/a	n/a	151,225
664	Southern Illinois Univ	12,686,593	421	5,861	5,440	163,734,137	176,420,730
676	University of Illinois	86,925,913	2,888	26,268	23,380	703,761,639	790,687,552
677	UofI Foundation*	5,282,920	n/a	159	n/a	n/a	5,282,920
678	Uof I Alumni Assn*	458,083	n/a	17	n/a	n/a	458,083
	Total	116,735,904	3,682	41,179	37,316	1,123,228,513	1,239,964,417

FY2025 Average Annual Cost per Employee (actuarial report exhibit 53A)= 30,101

NOTE 1: Attached notes are an integral part of this analysis.

NOTE 2: Totals may not foot due to rounding.

* Note - The U of I Foundation, Uof I Alumni Assn and IL Board of Examiners do not have any exempt employees.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
ADJUSTED REIMBURSEMENT RATES

For the Year Ended June 30, 2025

		Projected Enrollment	Adjusted Monthly Cost	Projected Total Monthly Cost
Quality Care Health Plan				
Projected Cost for FY 2025			$ 1,668.33	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	15,250	$ 1,780.98	$ 27,159,920.09
	One Dependent	2,137	1,210.40	2,586,619.44
	Two Plus Dependent	2,845	1,451.93	4,130,732.24
	Medicare Dependent	16	1,627.42	26,038.72
Consumer Driven Health Plan				
Projected Cost for FY 2025			$ 1,398.99	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	2,664	$ 1,511.64	$ 4,026,997.49
	One Dependent	335	576.27	193,049.34
	Two Plus Dependent	707	1,003.86	709,731.07
	Medicare Dependent	-	422.05	-
Health Alliance				
Projected Cost for FY 2025			$ 1,838.99	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	21,476	$ 1,951.64	$ 41,913,404.94
	One Dependent	4,210	944.96	3,978,301.02
	Two Plus Dependent	8,663	1,722.74	14,924,060.77
	Medicare Dependent	23	659.04	15,157.99

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
ADJUSTED REIMBURSEMENT RATES

For the Year Ended June 30, 2025

		Projected Enrollment	Adjusted Monthly Cost	Projected Total Monthly Cost
Aetna HMO				
Projected Cost for FY 2025			$ 1,879.22	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	4,326	$ 1,991.87	$ 8,616,828.32
	One Dependent	788	967.47	762,363.16
	Two Plus Dependent	1,484	1,766.14	2,620,946.61
	Medicare Dependent	1	682.98	682.98
HMO Illinois				
Projected Cost for FY 2025			$ 1,295.74	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	9,065	$ 1,408.39	$ 12,767,032.47
	One Dependent	1,881	510.19	959,674.51
	Two Plus Dependent	3,088	961.11	2,967,906.83
	Medicare Dependent	7	340.16	2,381.14
Blue Advantage				
Projected Cost for FY 2025			$ 1,286.38	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	6,996	$ 1,399.03	$ 9,787,588.02
	One Dependent	1,209	484.86	586,193.04
	Two Plus Dependent	2,016	918.43	1,851,551.11
	Medicare Dependent	(1)	326.61	(326.61)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
ADJUSTED REIMBURSEMENT RATES

For the Year Ended June 30, 2025

		Projected Enrollment	Adjusted Monthly Cost	Projected Total Monthly Cost
HealthLink Open Access Plan				
Projected Cost for FY 2025			$ 1,967.55	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	18,409	$ 2,080.20	$ 38,294,345.29
	One Dependent	3,672	1,028.64	3,777,157.76
	Two Plus Dependent	7,261	1,709.82	12,414,982.85
	Medicare Dependent	22	694.47	15,278.44
Aetna Open Access Plan				
Projected Cost for FY 2025			$ 1,689.46	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	16,399	$ 1,802.11	$ 29,552,722.45
	One Dependent	3,321	809.49	2,688,311.41
	Two Plus Dependent	6,010	1,370.12	8,234,395.98
	Medicare Dependent	7	548.30	3,838.09
BCBS Open Access Plan				
Projected Cost for FY 2025			$ 1,640.02	
	Adjustment for FY 2018		9.11	
	Adjustment for FY 2019		24.21	
	Adjustment for FY 2020		(11.37)	
	Adjustment for FY 2021		85.94	
	Adjustment for FY 2022		-	
	Adjustment for FY 2023		4.76	
	Employee	11,695	$ 1,752.67	$ 20,497,436.46
	One Dependent	2,152	767.88	1,652,484.07
	Two Plus Dependent	3,434	1,325.24	4,550,887.53
	Medicare Dependent	3	527.40	1,582.20

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
ADJUSTED REIMBURSEMENT RATES

For the Year Ended June 30, 2025

		Projected Enrollment	Adjusted Monthly Cost	Projected Total Monthly Cost
Quality Care Dental Plan				
	Employee	106,524	$ 17.28	$ 1,841,167.77
	One Dependent	19,875	18.26	362,856.70
	Two Plus Dependent	35,691	59.35	2,118,400.99
	Total Monthly Cost			$ 266,592,682.68
	Total Employees Covered			106,280
	Monthly Cost Per Employee			$ 2,508.40
	12 months			12
	Annual Cost Per Employee			$ 30,100.79

NOTE: Totals may not foot due to rounding.

For the Year Ended June 30, 2025

1. Background

The Department of Central Management Services (Department) pays for the group insurance costs for certain university employees on behalf of all State-operated public universities in Illinois. The Department refers to university employees as either exempt or non-exempt as follows:

- Exempt employees – The employer does not reimburse the Department for the employer’s share of group insurance. The employer’s share is paid by using General Revenue Funds (GRF).

- Non-exempt employees – The employer reimburses the Department for the employer’s share of group insurance from non-GRF funds.

At the end of each fiscal year, the Department prepares the University Benefits Schedules Report that summarizes exempt and non-exempt employees and exempt and non-exempt funding. The Department submits this report to the Illinois Office of Comptroller (Comptroller) by August 1 following the end of each fiscal year. These amounts are utilized in the universities’ fiscal year financial reporting. The Comptroller also uses these amounts to determine the amount of on-behalf revenue to allocate to the universities.

2. University Benefits Schedules Source Information

Information reported in the University Benefits Schedules was derived from a variety of sources. Non-exempt contributions, total covered employees, and estimated annual cost per employee were used in the calculations shown on the University Benefits Analysis. The detail of the estimated annual cost per employee is shown in the State Employees Group Insurance Program Adjusted Reimbursement Rates Schedule. The Department has developed a detailed average cost rate setting methodology which incorporates the consultation of actuaries and other business consultants.

3. University Benefits Analysis Schedules Not Intended to Subtotal

The University Benefits Schedules are prepared with imbedded calculations and are not intended to subtotal down columns or across rows as presented due to rounding of the various amounts. Calculations across rows and totals of columns are performed on unrounded numbers with the results rounded for presentation.