



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

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REPORT ON THE ALLOCATION OF  
OTHER POST EMPLOYMENT BENEFIT AMOUNTS

For the Years Ended June 30, 2017 and 2016

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



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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 Years Ended June 30, 2017 and June 30, 2016

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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
For the Years Ended June 30, 2017 and 2016

**AGENCY OFFICIALS**

Director	Janel Forde, Acting (1/21/19 – present) Vacant (1/19/19 – 1/20/19) Sarah Kerley, Acting (1/5/19 – 1/18/19) Tim McDevitt, Acting (3/3/18 – 1/4/19) Michael Hoffman, Acting (1/16/16 – 3/2/18) Tom Tyrrell (through 1/15/16)
Assistant Directors	Ben Jones, Acting (6/22/18– present) Sarah Kerley, Acting (2/1/18 – 1/4/19) Amiel Harper (8/1/17 – 6/15/18) Markus Veile (through 1/31/18) Jimmy Odom, Acting (1/13/17 – 5/8/17) Kimberly McCullough-Starks (through 7/25/16)
Chief Administrative Officer	Vacant
Chief Operating Officer	Vacant (2/1/19 – Present) Ngozi Okorafor (8/1/18 – 1/31/19) Vacant (through 7/31/18)
Fiscal Officer	Mark Lewis (7/1/17 – present) Karen Pape (through 6/30/17)
General Counsel	Vacant (1/1/19 – Present) Kathleen Abbott, Acting (7/2/18 – 12/31/18) Vacant (6/30/18 – 7/1/18) Ryan Green (2/1/17 - 6/29/18) Ryan Green, Acting (11/1/16 – 1/31/17) LaShonda Hunt, Acting (7/1/16 – 10/31/16) Mike Basil (through 7/1/16)
Chief Internal Auditor	Jack Rakers (5/16/18 – present) Jack Rakers, Acting (through 5/15/18) Deborah Abbott (through 12/31/16)

Agency main offices are located at:

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



June 12, 2018

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 post employment benefit plan (OPEB) liability for the State Employees Group Insurance Program (SEGIP). We are responsible for ensuring that allocations made to individual funds and departments/agencies 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 requirements. We assert the following as of and for the year ended June 30, 2017:

- A. SEGIP is comprised of the Health Insurance Reserve Fund (HIRF) and the Group Insurance Premium Fund (GIPF). 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 State of Illinois, Department of Central Management Services had an independent actuarial valuation performed using the last day of the previous fiscal year, June 30, 2016, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2017.
- C. The State of Illinois, Department of Central Management Services has developed a methodology to allocate the OPEB liability for SEGIP to the funds and departments/agencies of the State of Illinois based upon fiscal year contributions to SEGIP.
- D. The State of Illinois, Department of Central Management Services has determined and accurately calculated the OPEB liability for SEGIP to be allocated to the funds and departments/agencies.

Illinois Department of Central Management Services

SIGNED ORIGINAL ON FILE

Tim McDevitt, Acting Director

SIGNED ORIGINAL ON FILE

Mark Lewis, Fiscal Officer

SIGNED ORIGINAL ON FILE

Ryan Green, Legal Counsel



February 15, 2019

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 post employment benefit plan (OPEB) liability for the State Employees Group Insurance Program (SEGIP). We are responsible for ensuring that allocations made to individual funds and departments/agencies 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 requirements. We assert the following as of and for the year ended June 30, 2017:

- A. SEGIP is comprised of the Health Insurance Reserve Fund (HIRF) and the Group Insurance Premium Fund (GIPF). 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 State of Illinois, Department of Central Management Services had an independent actuarial valuation performed using the last day of the previous fiscal year, June 30, 2016, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2017.
- C. The State of Illinois, Department of Central Management Services has developed a methodology to allocate the OPEB liability for SEGIP to the funds and departments/agencies of the State of Illinois based upon fiscal year contributions to SEGIP.
- D. The State of Illinois, Department of Central Management Services has determined and accurately calculated the OPEB liability for SEGIP to be allocated to the funds and departments/agencies.

Illinois Department of Central Management Services

SIGNED ORIGINAL ON FILE

Janel Forde, Acting Director

SIGNED ORIGINAL ON FILE

Mark Lewis, Fiscal Officer

SIGNED ORIGINAL ON FILE

Kathleen Abbott, Acting Legal Counsel

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 Years Ended June 30, 2017 and June 30, 2016

**SUMMARY**

The examination of the accompanying Schedule of Employer Allocations by Fund, Schedule of University On Behalf Allocations and the Schedule of Other Post Employment Benefit Amounts by Fund of the State Employee Group Insurance Program (Schedules) of the State of Illinois, Department of Central Management Services, was performed by Sikich LLP.

Based on their examination, the accountants expressed an unmodified opinion on the State Employee Group Insurance Program Schedules.

3201 W. White Oaks Dr., Suite 102  
Springfield, IL 62704  
217.793.3363

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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 Schedule of Employer Allocations by Fund for the years ended June 30, 2017 and June 30, 2016, Schedule of University On Behalf Allocations for the years ended June 30, 2017 and June 30, 2016 and the Schedule of Other Post Employment Benefit Amounts by Fund (Schedules) as of and for the year ended June 30, 2017 and the related notes. Management of the Illinois Department of Central Management Services (Department) is responsible for presenting the Schedules in accordance with the criteria contained in the Notes D through L 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 criteria contained Notes D through L 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 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 as of and for the years ended June 30, 2017 and 2016, and total beginning Other Post Employment Benefits liability, total ending Other Post Employment Benefits liability, total deferred outflows of resources, total deferred inflows of resources, and total Other Post Employment Benefits 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, 2017, in accordance with the criteria set forth in Notes D through L in the Notes to the Schedules, in all material respects.

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 12, 2018

except as to Note G, which is as of February 15, 2019

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2017

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 927,064,246	40.4886%
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	882,935,754	38.5612%
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	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  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2017

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Covered Wages</b>	<b>GRF Covered Wages</b>	<b>Secondary Allocation</b>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities			
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	\$ 2,829,887,130	\$ 2,829,887,130	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350	158,840,445	158,840,445	5.6130%
0001	General Revenue Requested Appropriation - relating to State Agencies	416	30,565,639	30,565,639	1.0801%
0001	General Revenue Requested Appropriation - relating to State Agencies	418	204,610,905	204,610,905	7.2304%
0001	General Revenue Requested Appropriation - relating to State Agencies	426	834,083,317	834,083,317	29.4741%
0001	General Revenue Requested Appropriation - relating to State Agencies	444	763,028,658	763,028,658	26.9632%
0001	General Revenue Requested Appropriation - relating to State Agencies	478	62,754,890	62,754,890	2.2176%
0001	General Revenue Requested Appropriation - relating to State Agencies	492	67,146,302	67,146,302	2.3728%
0001	General Revenue Requested Appropriation - relating to State Agencies	586	13,730,637	13,730,637	0.4852%
0001	General Revenue Requested Appropriation - relating to State Agencies	691	2,478,562	2,478,562	0.0876%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	692,647,775	692,647,775	24.4760%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2017

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0001	General Revenue	812	\$ 3,462,524	0.1514%
0007	Education Assistance Fund	812	42,991,100	1.8776%
0011	Road	494	124,464,000	5.4358%
0011	Road	360	16,808	0.0007%
0012	Motor Fuel Tax	492	4,729,417	0.2066%
0012	Motor Fuel Tax	494	592,839	0.0259%
0013	Prevent & Treat Alcohol & Sub	444	335,888	0.0147%
0014	Food & Drug Safety	482	33,742	0.0015%
0016	Teacher Certificate Fee Revolving	586	634,323	0.0277%
0018	Transportation Regulatory	524	1,302,729	0.0569%
0021	Financial Institutions	440	774,232	0.0338%
0022	General Professions Dedicated	440	423,822	0.0185%
0026	Live & Learn	350	68,573	0.0030%
0036	IL Veterans' Rehabilitation	444	174,227	0.0076%
0039	State Boating Act	422	1,115,278	0.0487%
0040	State Parks	422	632,102	0.0276%
0041	Wildlife & Fish	422	5,793,168	0.2530%
0042	Salmon	422	28,984	0.0013%
0044	Lobbyist Registration Admin	350	141,219	0.0062%
0047	Fire Prevention	592	2,005,603	0.0876%
0050	Mental Health	444	190,107	0.0083%
0052	Federal Title III SS & Employ	427	22,024,486	0.9619%
0052	Federal Title III SS & Employ	360	29,631	0.0013%
0054	State Pensions	370	1,369,856	0.0598%
0057	IL State Pharmacy Disciplinary	440	206,287	0.0090%
0059	Public Utility	524	3,010,081	0.1315%
0063	Public Health Services	482	6,271,349	0.2739%
0065	US Environmental Protection	532	3,135,002	0.1369%
0067	Radiation Protection	588/360	581,232	0.0254%
0068	Hospital Licensure Fund	482	33,017	0.0014%
0072	Underground Storage Tank	532	987,255	0.0431%
0072	Underground Storage Tank	592	431,340	0.0188%
0072	Underground Storage Tank	492	238,598	0.0104%
0074	EPA Special State Projects Trust Fund	532	64,840	0.0028%
0075	Compassionate Use of Medical Cannabis	406	237,710	0.0104%
0075	Compassionate Use of Medical Cannabis	482	128,817	0.0056%
0075	Compassionate Use of Medical Cannabis	440	106,899	0.0047%
0075	Compassionate Use of Medical Cannabis	493	34,735	0.0015%
0077	Mines & Minerals UIC	422	38,754	0.0017%
0078	Solid Waste Management	532/420	1,077,803	0.0471%
0081	Vocational Rehabilitation	444	8,834,033	0.3858%
0085	IL Gaming Law Enforcement	340	165,465	0.0072%
0089	Subtitle D Management	532	208,731	0.0091%
0090	Special Federal Grant Project	295	40,212	0.0018%
0091	Clean Air Act (CAA) Permit	532	1,525,080	0.0666%
0093	IL State Medical Disciplinary	440	469,656	0.0205%
0117	St Appellate Defender Federal	290	123	0.0000%
0118	Facility Licensing	482	55,808	0.0024%
0129	State Gaming	565	5,779,268	0.2524%
0129	State Gaming	444	4,902	0.0002%
0131	Council on Dev Disabilities	558	113,844	0.0050%
0137	Plugging & Restoration	422	62,826	0.0027%
0141	Capital Development	511	2,622,069	0.1145%
0141	Capital Development	422	146,124	0.0064%
0141	Capital Development	507	131,785	0.0058%
0144	SBE Special Purpose Trust	586	348,438	0.0152%
0145	Explosives Regulatory	422	12,866	0.0006%
0146	Aggregate Operations Regulatory	422	24,692	0.0011%
0147	Coal Mining Regulatory	422	22,860	0.0010%
0148	Mental Health Reporting	444	22,860	0.0010%
0148	Mental Health Reporting	493	29,631	0.0013%
0151	Reg CPA Admin & Disciplinary	440	105,048	0.0046%
0152	State Crime Laboratory	493	48,756	0.0021%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2017

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0156	Motor Vehicle Theft Prevention	546	\$ 23,125	0.0010%
0161	SBE GED Testing Fund	684	36,668	0.0016%
0163	Weights & Measures	406	821,397	0.0359%
0163	Weights & Measures	360	36,536	0.0016%
0167	Division of Corp Regis LLP	350	33,454	0.0015%
0175	IL School Asbestos Abatement	482	112,555	0.0049%
0177	CHIP Board Payroll Trust	527	172,837	0.0075%
0182	Driver Services Administration	350	55,015	0.0024%
0184	ICJIA Violence Prevention	546	33,121	0.0014%
0185	Secretary of State Spec Lic Pl	350	290,690	0.0127%
0193	Loc Govt Health Insurance Res	416	105,764	0.0046%
0195	IPTIP Administrative Trust	370	366,302	0.0160%
0199	Illinois Fisheries Management	422	133,386	0.0058%
0203	Tchr Health Insurance Security	416	162,878	0.0071%
0209	State Police Firearm Services	493	827,026	0.0361%
0211	DHS Technology Initiative	444	110,371	0.0048%
0214	Brownfields Redevelopment	532	177,524	0.0078%
0218	Professions Indirect Cost	440	2,507,363	0.1095%
0218	Professions Indirect Cost	360	60,625	0.0026%
0220	DCFS Children's Services	418	1,304	0.0001%
0238	IL Health Facilities Planning	482	142,488	0.0062%
0240	Emergency Public Health	482	22,897	0.0010%
0242	ISAC Accounts Receivable	691	12,380	0.0005%
0243	Credit Union	440	426,949	0.0186%
0244	Savings & Resid Finance Reg	440	404,517	0.0177%
0258	Nursing Dedicated & Professional	440	264,133	0.0115%
0259	Optometric Licn & Disc Brd	440	23,155	0.0010%
0261	Underground Resource Conserv	422	15,439	0.0007%
0270	Water Revolving	532	2,067,198	0.0903%
0274	Self-Insurers Administration	563	82,122	0.0036%
0276	Drunk&Drugged Driving Prevention	444	69,472	0.0030%
0285	Long Term Care Monitor/Receive	482	2,811,752	0.1228%
0286	IL Affordable Housing Trust	492	8,642	0.0004%
0287	Home Care Services Agy Licensure	482	108,125	0.0047%
0288	Community Water Supply Lab	532	135,210	0.0059%
0290	Fertilizer Control	406	258,711	0.0113%
0292	Security Investors Education	350	15,439	0.0007%
0294	Used Tire Management	532/482	906,909	0.0396%
0298	Natural Areas Acquisition	422	926,238	0.0405%
0299	Open Space Lands Acquis&Devel	422	129,000	0.0056%
0318	ICJIA Vio Prevent Sp Prj	546	66,456	0.0029%
0329	County Provider Trust	478	733,304	0.0320%
0333	Federal Support Agreement Rev	466	1,813,291	0.0792%
0335	Criminal Justice Info Projects	546	14,815	0.0006%
0336	Environmental Lab Certificate	532	45,070	0.0020%
0339	Illinois Community College Board Contracts and Grants Fund	684	27,933	0.0012%
0340	Public Health Lab Serv Rev	482	133,851	0.0058%
0344	Care Prov for Persons with DD	478	22,860	0.0010%
0345	Long Term Care Provider	478	105,572	0.0046%
0345	Long Term Care Provider	482	88,142	0.0038%
0357	Child Labor Enforcement	452	92,159	0.0040%
0359	IMSA Special Purposes Trust Fund	692	16,111	0.0007%
0360	Lead Poisoning Screening	482	14,694	0.0006%
0362	Securities Audit & Enforcement	350	1,181,397	0.0516%
0363	Dept of Business Serv Sp Ops	350	1,812,518	0.0792%
0368	Drug Treatment	444	78,229	0.0034%
0369	Feed Control	406	235,985	0.0103%
0372	Plumbing Licensure & Program	482	229,292	0.0100%
0384	Tax Compliance & Admin	492	1,084,209	0.0474%
0386	Appraisal Administration	440	104,627	0.0046%
0387	Small Bus Environmental Assist	420	38,273	0.0017%
0396	Senior Health Insurance Prog	402	128,378	0.0056%
0398	EMS Assistance	482	85,174	0.0037%

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SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2017

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0408	DHS Special Purpose Trust	444	\$ 1,031,647	0.0451%
0410	SBE Federal Dept of Agriculture	586	815,558	0.0356%
0421	Public Aid Recoveries Trust	478	5,696,231	0.2488%
0425	IL Power Agency Operations	360/445	108,642	0.0047%
0428	Supreme Court Historic Preserv	210	74,701	0.0033%
0434	Court of Claims Admin & Grant	528	23,155	0.0010%
0435	Charitable Trust Stabilization Fund	370	47,674	0.0021%
0440	Agricultural Master	406	187,337	0.0082%
0445	Sex Offender Investigation	493	10,478	0.0005%
0447	GI Education	497	115,831	0.0051%
0453	Monitoring Device Driving Permit	350	249,194	0.0109%
0455	IL State Toll Highway Revenue	557	5,769,216	0.2520%
0473	Teachers Retirement System	593	4,284,535	0.1871%
0476	Wholesale Meat	406	1,138,119	0.0497%
0477	Judges Retirement System	275	115,380	0.0050%
0480	Secretary of State ID Security	350	90,158	0.0039%
0481	General Assembly Retirement	131	29,490	0.0013%
0483	Secretary of State Spec Serv	350	1,316,020	0.0575%
0484	Nuclear Civil Protection Planning Fund	588	11,496	0.0005%
0488	Criminal Justice Trust	546	539,559	0.0236%
0491	Federal Aid Disaster	588	106,819	0.0047%
0495	Old Age Survivors Insurance	444	9,009,557	0.3935%
0497	Federal Civil Prepared Admin	588	9,877	0.0004%
0502	Early Intervention Service Rev	444	184,202	0.0080%
0506	Small Business Credit Initiatv	420	18,012	0.0008%
0514	State Asset Forfeiture	493	19,050	0.0008%
0523	Dept of Corrections Reimburse	425	131,541	0.0057%
0523	Dept of Corrections Reimburse	426	129,734	0.0057%
0524	Health Facilities Plan Review	482	133,159	0.0058%
0531	Energy Efficiency Portfolio	420	444,576	0.0194%
0533	Attorney General Tobacco	340	422,023	0.0184%
0534	IL Workers' Comp Comm Operations	563/446/360	3,309,866	0.1446%
0535	Sex Offender Registration	493	13,509	0.0006%
0536	Leads Maintenance	493	64,295	0.0028%
0537	State Offender DNA Identification	493	88,085	0.0038%
0539	Death Penalty Abolition	546	45,544	0.0020%
0542	Ag Court Order & Vol Comply	340	1,034,071	0.0452%
0546	Public Pension Regulation	446	195,716	0.0085%
0549	IL Charity Bureau	340	305,128	0.0133%
0550	Supplemental Low Income Energy	420	112,455	0.0049%
0560	SBE Federal Agency Services	586	32,459	0.0014%
0561	SBE Federal Dept of Education	586	2,100,116	0.0917%
0562	Pawnbroker Regulation	440	4,503	0.0002%
0566	DCFS Federal Projects	418	49,578	0.0022%
0568	School Infrastructure	586	41,684	0.0018%
0568	School Infrastructure	507	18,118	0.0008%
0576	Pesticide Control	406/482	799,256	0.0349%
0577	Community College Health Insur	416	50,022	0.0022%
0579	Savings Institutions Regulatory Fund	440	50,539	0.0022%
0582	DCFS Special Purpose Fund	418	39,351	0.0017%
0592	DHS Federal Projects	444	58,681	0.0026%
0600	Attorney General Whistleblower	340	803,348	0.0351%
0606	Health Information Exchange	534	23,799	0.0010%
0607	Special Projects Division	442	311,490	0.0136%
0608	Partners for Conservation	422/406	367,874	0.0161%
0612	Statewide 9-1-1 Fund	493	110,517	0.0048%
0618	Services for Older Americans	402	250,688	0.0109%
0622	Motor Vehicle License Plate	350	192,393	0.0084%
0627	Public Transportation	509	106,686	0.0047%
0632	Horse Racing	579	558,887	0.0244%
0635	Death Certificate Surcharge	482	77,254	0.0034%
0636	Commerce & Comm Affairs Asst	420	141,015	0.0062%
0644	Commitment to Human Services Fund	546	73,193	0.0032%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2017

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0649	Motor Carrier Safety Inspection	493	\$ 300,381	0.0131%
0654	Healthy Smiles	482	17,107	0.0007%
0659	Historic Property Administration Fund	420	6,173	0.0003%
0660	Academic Quality Assurance Fund	601	37,766	0.0016%
0664	Student Loan Operations	691	2,869,011	0.1253%
0668	College Savings Pool Administr	370	222,559	0.0097%
0673	Dept of Insurance Fed Trust	446	2,446	0.0001%
0674	State Charter School Comm	586	307	0.0000%
0675	Electronics Recycling	532	75,351	0.0033%
0689	Agriculture Pesticide Control	406	63,589	0.0028%
0692	ICCB Adult Education Fund	684	177,569	0.0078%
0698	Long Term Care Ombudsman Fund	402	34,888	0.0015%
0700	USDA Women, Infants & Children	444	441,623	0.0193%
0701	Federal Student Incentive Tr	691	19,039	0.0008%
0702	Assist Living & Shared Hou Reg	482	78,397	0.0034%
0705	State Police Whistleblower Rew	493	3,704	0.0002%
0710	Homeland Security Emerg Prepar	588	974,778	0.0426%
0711	State Lottery	458	3,251,641	0.1420%
0711	State Lottery	360	12,717	0.0006%
0718	Community Mental Health Medical	444	82,335	0.0036%
0722	Comptroller Debt Recovery Trust Fund	360	55,507	0.0024%
0724	Dept of Labor Federal Projects	452	151,838	0.0066%
0726	Federal Industrial Services	452	173,733	0.0076%
0731	IL Clean Water	532	1,856,381	0.0811%
0732	Secretary of State DUI Adminis	350	175,887	0.0077%
0737	Energy Administration	420	69,780	0.0030%
0740	Medicaid Buy In Program Revolv	478	104,332	0.0046%
0745	State's Attorney Appel Prosec Co	295	38,595	0.0017%
0746	Home Inspection Administration	440	8,642	0.0004%
0751	Private Business and Vocational Schools Quality Assurance Fund	601	56,273	0.0025%
0755	State Employees Def Comp Plan	416	140,511	0.0061%
0757	Child Support Administrative	478	17,015,864	0.7432%
0762	Local Initiative	444	67,585	0.0030%
0763	Tourism Promotions	420	700,908	0.0306%
0765	Federal Surface Mining Control	422	419,639	0.0183%
0773	ISAC Loan Purch Prog Payroll	691	77,998	0.0034%
0790	Private Sewage Disposal Program	482	29,631	0.0013%
0792	Cemetery Oversight Lcns&Dscpln	440	110,675	0.0048%
0795	Bank & Trust Company	440/360	1,863,301	0.0814%
0796	Nuclear Safety Emerg Preparedness	588/360	1,851,703	0.0809%
0798	Rehab Servs EL & Second ED Act	444	17,215	0.0008%
0801	AG State Proj & Crt Order Dist	340	559,566	0.0244%
0802	Personal Property Tax Replace	360	5,949,241	0.2598%
0802	Personal Property Tax Replace	492	3,780,625	0.1651%
0802	Personal Property Tax Replace	580	692,039	0.0302%
0802	Personal Property Tax Replace	548	212,706	0.0093%
0802	Personal Property Tax Replace	295	24,267	0.0011%
0821	Dram Shop	492	633,776	0.0277%
0823	IL State Dental Disciplinary	440	92,811	0.0041%
0828	Hazardous Waste	532	585,153	0.0256%
0829	Comm Assoc Manager Lcns & Disc	440	41,977	0.0018%
0838	Public Health Federal Projects	482	25,533	0.0011%
0850	Real Estate License Admin	440	727,206	0.0318%
0855	National Flood Insurance Program	422	41,061	0.0018%
0859	Federal Energy	420	38,482	0.0017%
0863	Cycle Rider Safety Training	494	172	0.0000%
0870	Low Income Energy Block Grant	420	405,868	0.0177%
0871	Community Services Block Grant	420	67,709	0.0030%
0872	Maternal & Child Health Serv Blk	482	240,863	0.0105%
0873	Preventative Health&Hlth Serv Bl	482	186,501	0.0081%
0875	Com Dev/Small City Blk Grant	420	109,455	0.0048%
0876	Community MH Servs Block Grant	444	38,944	0.0017%
0879	Traffic & Crim Conviction Sur	569	453,965	0.0198%

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<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0882	Sheffield 2/1982 Agreed Order	588	\$ 25,927	0.0011%
0883	Intra-Agency Services	420	881,451	0.0385%
0885	Wage Theft Prevention Fund	452	20,553	0.0009%
0888	Design Professional Admin & In	440	139,547	0.0061%
0894	DNR Federal Projects	422	352,887	0.0154%
0896	Public Health Spec State Projects	482	67,069	0.0029%
0897	Veterans' Affairs Fed Projects	497	4,902	0.0002%
0903	State Surplus Property Rev	416	294,996	0.0129%
0904	IL State Police Federal Projs	493	612,844	0.0268%
0905	IL Forestry Development	422	408,066	0.0178%
0906	State Police Services	493	1,291,968	0.0564%
0911	Juvenile Justice Trust	444	5,726	0.0003%
0913	Federal Workforce Training	420	1,103,864	0.0482%
0920	Metabolic Screening and Treatment Fund	482	708,224	0.0309%
0921	DHS Recoveries Trust	444	1,621,140	0.0708%
0922	Insurance Producer Admin	446/360	2,437,311	0.1064%
0925	Coal Technology Assist	422/420	305,992	0.0134%
0929	Violent Crime Victims Assist	340	596,694	0.0261%
0938	Hearing Instrument Dispen Exam	482	13,581	0.0006%
0940	Self-Insurers Security	563	32,278	0.0014%
0942	Low-Level Rad Waste Fac Dev&Op	588	41,501	0.0018%
0944	Enviro Protection Permit & Insp	532	1,120,039	0.0489%
0951	Narcotics Profit Forfeiture	295	11,430	0.0005%
0962	Park & Conservation	422/360	3,682,123	0.1608%
0963	Vehicle Inspection	532	1,303,300	0.0569%
0963	Vehicle Inspection	350	368,266	0.0161%
0969	Local Tourism Fund	420	3,810	0.0002%
0971	Build Illinois Bond	420/507	276,349	0.0121%
0973	IL Capital Revolving Loan	420	127,877	0.0056%
0982	Adeline Jay Geo-Karis IL Beach	422	3,652	0.0002%
0988	Attorney General Federal Grant	340	38,498	0.0017%
0991	Abandoned Minded Lands Reclaim	422	638,978	0.0279%
0997	Insurance Financial Regulation	446	2,289,555	0.1000%
UNIV	Chicago State Univ	608	401,858	0.0176%
UNIV	Eastern IL Univ	612	566,355	0.0247%
UNIV	Governor's State Univ	616	1,797,310	0.0785%
UNIV	Northeastern State Univ	620	2,221,087	0.0970%
UNIV	Western IL Univ	628	922,921	0.0403%
UNIV	Illinois State Univ	636	1,663,700	0.0727%
UNIV	Northern IL Univ	644	2,760,751	0.1206%
UNIV	Southern IL Univ	664	9,676,323	0.4226%
UNIV	University of IL	676	72,849,306	3.1816%
<b>Grand total of primary allocation<sup>1</sup></b>			<b>\$ 2,289,692,910</b>	<b>100.0000%</b>

<sup>1</sup> The sum of the values by employer may differ from the plan totals due to rounding

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**Notes:**

(a) Method of Allocation: Actual Contributions for the primary allocation and GRF Covered Payroll for the secondary allocation (GRF only). Since GRF did not make a group insurance (GI) contribution during fiscal year 2017, the GRF requested budget amount was used to determine its allocation percentage. University allocations were based on Non-Exempt contribution amounts calculated in the University Benefit Analysis. The \$45 million reserve payments made by the Universities with State Appropriations will be included under agency 812.

(b) Source: Comptroller's SAMS Data Warehouse FY 2017 Expenditures coded with detail object code "1180" Retirement Contributions (ER Contributions). Comptroller's SAMS Data Warehouse FY 2017 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll) excluding State Universities.

(c) Excluded Funds (Internal Service Funds and the State Employees' Retirement System):

0301	Working Capital Revolving	\$	581,282
0303	State Garage Revolving		1,993,190
0304	Statistical Service Revolving		8,508,621
0312	Communications Revolving		2,669,623
0314	Facilities Management Revolving		2,692,940
0317	Professional Services		1,582,058
0332	Workers' Compensation Revolving		212,464
0407	Grant Accountability and Transparency Fund		120,519
0529	IL State Board of Investments		182,716
0479	State Employees' Retirement System		2,047,170
			20,590,583

(d) Excluded Toll Highway Reimbursements for amounts not paid to SEGIP:

0455	Illinois State Toll Highway Revenue	28,666,303
	Total Excluded	\$ 49,256,886

(e) 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	416	\$	12,373
0001	General Revenue Fund	420		1,286
0001	General Revenue Fund	493		952
0001	General Revenue Fund	586		16,640
				31,251

Add:

Allocated Funds	2,289,692,910
Total contributions	\$ 2,338,981,047

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<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0001	General Revenue - Universities	GRF Universities	\$ 937,625,078	44.5804%
0001	General Revenue - State Agencies	GRF State Agencies	712,374,922	33.8706%
0001	General Revenue - State Agencies	350		
0001	General Revenue - State Agencies	416		
0001	General Revenue - State Agencies	418		
0001	General Revenue - State Agencies	426		
0001	General Revenue - State Agencies	444		
0001	General Revenue - State Agencies	478		
0001	General Revenue - State Agencies	492		
0001	General Revenue - State Agencies	586		
0001	General Revenue - State Agencies	691		
0001	General Revenue - State Agencies	All Others		

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<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Covered Wages</b>	<b>GRF Covered Wages</b>	<b>Secondary Allocation</b>
0001	General Revenue - Universities	GRF Universities	\$ -	-	-
0001	General Revenue - State Agencies	GRF State Agencies	-	\$ 2,846,924,054	100.0000%
0001	General Revenue - State Agencies	350	-	162,932,816	5.7231%
0001	General Revenue - State Agencies	416	-	25,743,499	0.9043%
0001	General Revenue - State Agencies	418	-	207,300,269	7.2816%
0001	General Revenue - State Agencies	426	-	823,869,062	28.9389%
0001	General Revenue - State Agencies	444	-	770,468,040	27.0632%
0001	General Revenue - State Agencies	478	-	65,432,949	2.2984%
0001	General Revenue - State Agencies	492	-	70,746,898	2.4850%
0001	General Revenue - State Agencies	586	-	15,270,196	0.5364%
0001	General Revenue - State Agencies	691	-	5,616,149	0.1973%
0001	General Revenue - State Agencies	All Others	-	699,544,176	24.5718%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0011	Road	494	\$ 120,072,000	5.7089%
0011	Road	360	16,164	0.0008%
0012	Motor Fuel Tax	492	5,043,220	0.2398%
0012	Motor Fuel Tax	494	1,489,477	0.0708%
0013	Prevent & Treat Alcohol & Sub	444	347,689	0.0165%
0014	Food & Drug Safety	482	46,515	0.0022%
0016	Teacher Certificate Fee Revolving	586	602,481	0.0286%
0018	Transportation Regulatory	524	1,279,773	0.0608%
0021	Financial Institutions	440	828,977	0.0394%
0022	General Professions Dedicated	440	508,149	0.0242%
0026	Live & Learn	350	61,147	0.0029%
0036	IL Veterans' Rehabilitation	444	2,994	0.0001%
0039	State Boating Act	422	982,450	0.0467%
0040	State Parks	422	408,029	0.0194%
0041	Wildlife & Fish	422	5,768,866	0.2743%
0042	Salmon	422	21,367	0.0010%
0044	Lobbyist Registration Admin	350	129,709	0.0062%
0045	Agricultural Premium	406	41,095	0.0020%
0047	Fire Prevention	592	2,185,925	0.1039%
0050	Mental Health	444	613,435	0.0292%
0052	Federal Title III SS & Employ	427	23,412,014	1.1131%
0052	Federal Title III SS & Employ	360	28,575	0.0014%
0054	State Pensions	370	1,365,273	0.0649%
0057	IL State Pharmacy Disciplinary	440	155,676	0.0074%
0059	Public Utility	524	3,360,256	0.1598%
0063	Public Health Services	482	6,207,750	0.2952%
0065	US Environmental Protection	532	3,538,689	0.1683%
0067	Radiation Protection	588/360	610,106	0.0290%
0068	Hospital Licensure Fund	482	6,043	0.0003%
0072	Underground Storage Tank	532	924,817	0.0440%
0072	Underground Storage Tank	592	424,741	0.0202%
0072	Underground Storage Tank	492	249,370	0.0119%
0074	EPA Special State Projects Trust Fund	532	85,562	0.0041%
0075	Compassionate Use of Medical Cannabis	406	157,170	0.0075%
0075	Compassionate Use of Medical Cannabis	482	144,213	0.0069%
0075	Compassionate Use of Medical Cannabis	440	129,251	0.0061%
0075	Compassionate Use of Medical Cannabis	493	16,382	0.0008%
0077	Mines & Minerals UIC	422	40,599	0.0019%
0078	Solid Waste Management	532/420	1,193,983	0.0568%
0081	Vocational Rehabilitation	444	10,171,721	0.4836%
0085	IL Gaming Law Enforcement	340	172,923	0.0082%
0085	IL Gaming Law Enforcement	492	45,914	0.0022%
0089	Subtitle D Management	532	240,564	0.0114%
0090	Special Federal Grant Project	295	37,433	0.0018%
0091	Clean Air Act (CAA) Permit	532	1,847,735	0.0879%
0093	IL State Medical Disciplinary	440	534,330	0.0254%
0117	St Appellate Defender Federal	290	9,926	0.0005%
0118	Facility Licensing	482	142,044	0.0068%
0129	State Gaming	565	6,192,281	0.2944%
0129	State Gaming	444	18,129	0.0009%
0131	Council on Dev Disabilities	558	145,939	0.0069%
0137	Plugging & Restoration	422	147,154	0.0070%
0141	Capital Development	511	1,850,349	0.0880%
0141	Capital Development	422	162,687	0.0077%
0141	Capital Development	507	146,641	0.0070%
0144	SBE Special Purpose Trust	586	205,054	0.0097%
0145	Explosives Regulatory	422	17,748	0.0008%
0146	Aggregate Operations Regulatory	422	28,860	0.0014%
0147	Coal Mining Regulatory	422	23,064	0.0011%
0148	Mental Health Reporting	444	38,418	0.0018%
0148	Mental Health Reporting	493	12,025	0.0006%
0151	Reg CPA Admin & Disciplinary	440	105,143	0.0050%
0156	Motor Vehicle Theft Prevention	546	45,747	0.0022%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0163	Weights & Measures	406	\$ 807,688	0.0384%
0163	Weights & Measures	360	23,321	0.0011%
0167	Division of Corp Regis LLP	350	42,350	0.0020%
0175	IL School Asbestos Abatement	482	95,236	0.0045%
0177	CHIP Board Payroll Trust	527	271,058	0.0129%
0182	Driver Services Administration	350	171,931	0.0082%
0184	ICJIA Violence Prevention	546	117,109	0.0056%
0185	Secretary of State Spec Lic Pl	350	305,144	0.0145%
0193	Loc Govt Health Insurance Res	416	108,400	0.0052%
0195	IPTIP Administrative Trust	370	301,277	0.0143%
0199	Illinois Fisheries Management	422	183,948	0.0087%
0203	Tchr Health Insurance Security	416	188,248	0.0090%
0207	Pollution Control Board St Tr	532	17,754	0.0008%
0209	State Police Firearm Services	493	959,317	0.0456%
0211	DHS Technology Initiative	444	46,882	0.0022%
0214	Brownfields Redevelopment	532	180,228	0.0086%
0215	Capital Develop Brd Revolving	511	875,031	0.0416%
0218	Professions Indirect Cost	440	2,525,974	0.1201%
0218	Professions Indirect Cost	360	83,098	0.0040%
0238	IL Health Facilities Planning	482	181,368	0.0086%
0240	Emergency Public Health	482	65,775	0.0031%
0243	Credit Union	440	449,282	0.0214%
0244	Savings & Resid Finance Reg	440	467,088	0.0222%
0258	Nursing Dedicated & Professional	440	259,866	0.0124%
0259	Optometric Licn & Disc Brd	440	30,915	0.0015%
0261	Underground Resource Conserv	422	192,274	0.0091%
0270	Water Revolving	532	2,440,270	0.1160%
0274	Self-Insurers Administration	563	80,783	0.0038%
0276	Drunk&Drugged Driving Prevention	444	82,125	0.0039%
0285	Long Term Care Monitor/Receive	482	3,151,188	0.1498%
0287	Home Care Services Agy Licensure	482	153,462	0.0073%
0288	Community Water Supply Lab	532	145,915	0.0069%
0290	Fertilizer Control	406	104,401	0.0050%
0292	Security Investors Education	350	16,382	0.0008%
0294	Used Tire Management	532/482	963,826	0.0456%
0298	Natural Areas Acquisition	422	792,599	0.0377%
0299	Open Space Lands Acquis&Devel	422	103,437	0.0049%
0327	Tattoo & Body Prng Estab Regis	482	20,541	0.0010%
0329	County Provider Trust	478	809,746	0.0385%
0333	Federal Support Agreement Rev	466	1,846,179	0.0878%
0335	Criminal Justice Info Projects	546	14,430	0.0007%
0336	Environmental Lab Certificate	532	24,149	0.0011%
0339	Illinois Community College Board Contracts and Grants Fund	684	34,511	0.0016%
0340	Public Health Lab Serv Rev	482	97,451	0.0046%
0344	Care Prov for Persons with DD	478	19,723	0.0009%
0345	Long Term Care Provider	478	147,680	0.0070%
0345	Long Term Care Provider	482	67,483	0.0032%
0357	Child Labor Enforcement	452	93,114	0.0044%
0359	IMSA Special Purposes Trust Fund	692	26,028	0.0012%
0360	Lead Poisoning Screening	482	56,605	0.0027%
0362	Securities Audit & Enforcement	350	1,262,142	0.0600%
0363	Dept of Business Serv Sp Ops	350	1,838,781	0.0874%
0368	Drug Treatment	444	101,037	0.0048%
0369	Feed Control	406	159,982	0.0076%
0370	Tanning Facility Permit	482	14,561	0.0007%
0372	Plumbing Licensure & Program	482	279,976	0.0133%
0384	Tax Compliance & Admin	492	2,277,221	0.1083%
0386	Appraisal Administration	440	121,034	0.0058%
0387	Small Bus Environmental Assist	420	57,720	0.0027%
0394	Gaining Early Awareness & Read	444	19,240	0.0009%
0396	Senior Health Insurance Prog	402/446	98,502	0.0047%
0398	EMS Assistance	482	76,292	0.0036%
0408	DHS Special Purpose Trust	444	1,089,506	0.0518%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0410	SBE Federal Dept of Agriculture	586	\$ 785,535	0.0373%
0421	Public Aid Recoveries Trust	478	5,613,256	0.2669%
0425	IL Power Agency Operations	360/445	111,323	0.0053%
0428	Supreme Court Historic Preserv	210	74,102	0.0035%
0434	Court of Claims Admin & Grant	528	23,293	0.0011%
0435	Charitable Trust Stabilization Fund	370	11,511	0.0005%
0440	Agricultural Master	406	172,230	0.0082%
0445	Sex Offender Investigation	493	12,492	0.0006%
0447	GI Education	497	92,803	0.0044%
0449	Interpreters for the Deaf	526	2,048	0.0001%
0453	Monitoring Device Driving Permit	350	200,664	0.0095%
0455	IL State Toll Highway Revenue	557	7,168,826	0.3408%
0473	Teachers Retirement System	593	4,221,668	0.2007%
0476	Wholesale Meat	406	1,058,898	0.0503%
0477	Judges Retirement System	275	130,333	0.0062%
0480	Secretary of State ID Security	350	199,198	0.0095%
0481	General Assembly Retirement	131	33,807	0.0016%
0483	Secretary of State Spec Serv	350	1,230,126	0.0585%
0488	Criminal Justice Trust	546	369,179	0.0176%
0491	Federal Aid Disaster	588	116,804	0.0056%
0495	Old Age Survivors Insurance	444	8,604,487	0.4091%
0497	Federal Civil Prepared Admin	588	23,079	0.0011%
0502	Early Intervention Service Rev	444	212,630	0.0101%
0505	Athletics Supervision and Reg	440	16,835	0.0008%
0506	Small Business Credit Initiatv	420	23,891	0.0011%
0514	State Asset Forfeiture	493	27,652	0.0013%
0523	Dept of Corrections Reimburse	425	162,642	0.0077%
0523	Dept of Corrections Reimburse	426	115,942	0.0055%
0524	Health Facilities Plan Review	482	152,883	0.0073%
0531	Energy Efficiency Portfolio	420	453,343	0.0216%
0533	Attorney General Tobacco	340	545,830	0.0260%
0534	IL Workers' Comp Comm Operatns	563/446/360	3,403,492	0.1618%
0535	Sex Offender Registration	493	21,061	0.0010%
0536	Leads Maintenance	493	104,562	0.0050%
0537	State Offender DNA Identification	493	136,599	0.0065%
0538	IL Historic Sites	541	149,823	0.0071%
0539	Death Penalty Abolition	546	96,676	0.0046%
0542	Ag Court Order & Vol Comply	340	1,344,866	0.0639%
0546	Public Pension Regulation	446	221,663	0.0105%
0549	IL Charity Bureau	340	388,295	0.0185%
0550	Supplemental Low Income Energy	420	59,677	0.0028%
0560	SBE Federal Agency Services	586	29,847	0.0014%
0561	SBE Federal Dept of Education	586	2,277,512	0.1083%
0562	Pawnbroker Regulation	440	20,127	0.0010%
0564	Renewable Energy Resources Tr	420	-	0.0000%
0566	DCFS Federal Projects	418	90,198	0.0043%
0568	School Infrastructure	511	99,040	0.0047%
0568	School Infrastructure	586	28,229	0.0013%
0568	School Infrastructure	507	19,418	0.0009%
0576	Pesticide Control	406/482	853,325	0.0406%
0577	Community College Health Insur	416	51,923	0.0025%
0579	Savings Institutions Regulatory Fund	440	63,404	0.0030%
0592	DHS Federal Projects	444	77,614	0.0037%
0600	Attorney General Whistleblower	340	932,976	0.0444%
0606	Health Information Exchange	534	114,106	0.0054%
0607	Special Projects Division	442	264,352	0.0126%
0608	Partners for Conservation	422/406	482,575	0.0229%
0612	Statewide 9-1-1 Fund	493	51,395	0.0024%
0618	Services for Older Americans	402	190,534	0.0091%
0622	Motor Vehicle License Plate	350	151,959	0.0072%
0627	Public Transportation	509	70,583	0.0034%
0632	Horse Racing	579	701,056	0.0333%
0635	Death Certificate Surcharge	482	86,673	0.0041%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0636	Commerce & Comm Affairs Asst	420	\$ 173,777	0.0083%
0646	Alcoholism & Substance Abuse	444	26,429	0.0013%
0649	Motor Carrier Safety Inspection	493	305,456	0.0145%
0654	Healthy Smiles	482	16,449	0.0008%
0659	Historic Property Admin Fund	420	8,418	0.0004%
0660	Academic Quality Assurance Fund	601	48,754	0.0023%
0664	Student Loan Operations	691	2,422,181	0.1152%
0668	College Savings Pool Administr	370	171,123	0.0081%
0673	Dept of Insurance Fed Trust	446	64,765	0.0031%
0674	State Charter School Comm	586	13,596	0.0006%
0675	Electronics Recycling	532	58,650	0.0028%
0689	Agriculture Pesticide Control	406	42,901	0.0020%
0692	ICCB Adult Education Fund	684	179,719	0.0085%
0698	Long Term Care Ombudsman Fund	402	75,222	0.0036%
0700	USDA Women, Infants & Children	444	639,954	0.0304%
0702	Assist Living & Shared Hou Reg	482	70,925	0.0034%
0705	State Police Whistleblower Rew	493	1,203	0.0001%
0710	Homeland Security Emerg Prepar	588	1,080,275	0.0514%
0711	State Lottery	458	3,182,158	0.1513%
0711	State Lottery	360	22,076	0.0010%
0718	Community Mental Health Medical	444	137,300	0.0065%
0724	Dept of Labor Federal Projects	452	119,531	0.0057%
0726	Federal Industrial Services	452	241,958	0.0115%
0731	IL Clean Water	532	1,956,039	0.0930%
0732	Secretary of State DUI Adminis	350	180,940	0.0086%
0737	Energy Administration	420	114,471	0.0054%
0740	Medicaid Buy In Program Revolv	478	77,874	0.0037%
0745	State's Attorney Appel Prosec Co	295	125,446	0.0060%
0746	Home Inspection Administration	440	19,240	0.0009%
0751	Private Business and Vocational Schools Quality Assurance Fund	601	90,880	0.0043%
0755	State Employees Def Comp Plan	416	176,141	0.0084%
0757	Child Support Administrative	478	17,911,226	0.8516%
0762	Local Initiative	444	119,838	0.0057%
0763	Tourism Promotions	420	958,730	0.0456%
0765	Federal Surface Mining Control	422	437,634	0.0208%
0772	Career and Technical Education Fund	684	26,777	0.0013%
0773	ISAC Loan Purch Prog Payroll	691	125,675	0.0060%
0776	Pres Libr & Museum Operating	541	719,796	0.0342%
0790	Private Sewage Disposal Program	482	28,860	0.0014%
0792	Cemetery Oversight Lcns&Dsclpn	440	136,186	0.0065%
0795	Bank & Trust Company	440/360	2,146,399	0.1021%
0796	Nuclear Safety Emerg Preparedness	588/360	2,137,872	0.1016%
0798	Rehab Servs EL & Second ED Act	444	12,801	0.0006%
0801	AG State Proj & Crt Order Dist	340	378,191	0.0180%
0802	Personal Property Tax Replace	360	6,178,942	0.2938%
0802	Personal Property Tax Replace	492	3,770,453	0.1793%
0802	Personal Property Tax Replace	580	732,958	0.0348%
0802	Personal Property Tax Replace	548	230,832	0.0110%
0817	State Police Operations Assist	493	350,212	0.0167%
0821	Dram Shop	492	715,034	0.0340%
0823	IL State Dental Disciplinary	440	118,953	0.0057%
0826	Agriculture Federal Projects	406	14,041	0.0007%
0828	Hazardous Waste	532	664,215	0.0316%
0829	Comm Assoc Manager Lcns & Disc	440	66,594	0.0032%
0838	Public Health Federal Projects	482	26,701	0.0013%
0850	Real Estate License Admin	440	739,354	0.0352%
0855	National Flood Insurance Program	422	53,127	0.0025%
0859	Federal Energy	420	45,232	0.0022%
0863	Cycle Rider Safety Training	494	26,455	0.0013%
0870	Low Income Energy Block Grant	420	431,987	0.0205%
0871	Community Services Block Grant	420	65,422	0.0031%
0872	Maternal & Child Health Serv Blk	482	255,821	0.0122%
0872	Maternal & Child Health Serv Blk	444	56,470	0.0027%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2016

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0873	Preventative Health&Hlth Serv Bl	482	\$ 199,060	0.0095%
0875	Com Dev/Small City Blk Grant	420	109,268	0.0052%
0876	Community MH Servs Block Grant	444	73,768	0.0035%
0879	Traffic & Crim Conviction Sur	569/493	538,422	0.0256%
0882	Sheffield 2/1982 Agreed Order	588	28,860	0.0014%
0883	Intra-Agency Services	420	646,473	0.0307%
0884	DNR Special Projects	422	22,622	0.0011%
0885	Wage Theft Prevention Fund	452	45,242	0.0022%
0888	Design Professional Admin & In	440	138,663	0.0066%
0894	DNR Federal Projects	422	370,551	0.0176%
0896	Public Health Spec State Projects	482	61,673	0.0029%
0897	Veterans' Affairs Fed Projects	497	18,174	0.0009%
0903	State Surplus Property Rev	416	421,249	0.0200%
0904	IL State Police Federal Projs	493	602,868	0.0287%
0905	IL Forestry Development	422	797,030	0.0379%
0906	State Police Services	493	1,552,495	0.0738%
0911	Juvenile Justice Trust	444	14,367	0.0007%
0913	Federal Workforce Training	420	1,167,022	0.0555%
0920	Metabolic Screening & Treatment	482	712,489	0.0339%
0921	DHS Recoveries Trust	444	1,532,410	0.0729%
0922	Insurance Producer Admin	446/360	2,558,394	0.1216%
0925	Coal Technology Assist	420	51,385	0.0024%
0929	Violent Crime Victims Assist	340	385,392	0.0183%
0938	Hearing Instrument Dispen Exam	482	8,418	0.0004%
0940	Self-Insurers Security	563	32,421	0.0015%
0942	Low-Level Rad Waste Fac Dev&Op	588	56,405	0.0027%
0944	Enviro Protection Permit & Insp	532	1,258,656	0.0598%
0951	Narcotics Profit Forfeiture	295	14,414	0.0007%
0962	Park & Conservation	422/360	5,415,202	0.2575%
0963	Vehicle Inspection	532	1,259,369	0.0599%
0963	Vehicle Inspection	350	428,767	0.0204%
0971	Build Illinois Bond	420/507	346,857	0.0165%
0973	IL Capital Revolving Loan	420	163,247	0.0078%
0982	Adeline Jay Geo-Karis IL Beach	422	66,699	0.0032%
0988	Attorney General Federal Grant	340	53,115	0.0025%
0991	Abandoned Minded Lands Reclaim	422	824,632	0.0392%
0997	Insurance Financial Regulation	446	2,565,482	0.1220%
UNIV	Chicago State Univ	608	826,436	0.0393%
UNIV	Eastern IL Univ	612	484,246	0.0230%
UNIV	Governor's State Univ	616	1,937,649	0.0921%
UNIV	Northeastern State Univ	620	2,020,313	0.0961%
UNIV	Western IL Univ	628	1,023,896	0.0487%
UNIV	Illinois State Univ	636	1,632,059	0.0776%
UNIV	Northern IL Univ	644	2,207,029	0.1049%
UNIV	Southern IL Univ	664	11,066,009	0.5261%
UNIV	University of IL	676	78,927,400	3.7527%
<b>Grand total of primary allocation<sup>1</sup></b>			<b>\$ 2,103,224,452</b>	<b>100.0000%</b>

<sup>1</sup> The sum of the values by employer may differ from the plan totals due to rounding

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
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**Notes:**

(a) Method of Allocation: Actual Contributions for the primary allocation and GRF Covered Payroll for the secondary allocation (GRF only). Since GRF did not make a group insurance contribution during fiscal year 2016, the GRF requested budget amount was used to determine its allocation percentage. University allocations were based on Non-Exempt contribution amounts calculated in the University Benefit Analysis.

(b) Source: Comptroller's SAMS Data Warehouse FY 2016 Expenditures coded with detail object code "1180" Group Insurance Contributions (GI Contributions). Comptroller's SAMS Data Warehouse fiscal year 2016 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll).

(c) Excluded Funds (Internal Service Funds and the State Employees' Retirement System):

0301	Working Capital Revolving	\$	2,666,271
0303	State Garage Revolving		2,374,851
0304	Statistical Service Revolving		8,858,673
0312	Communications Revolving		3,489,795
0314	Facilities Management Revolving		4,298,710
0317	Professional Services		956,055
0332	Workers' Compensation Revolving		103,180
0342	Audit Expense		15,623
0529	IL State Board of Investments		203,560
0479	State Employees' Retirement System		2,126,623
			<u>25,093,341</u>

(d) Excluded Toll Highway Reimbursements for amounts not paid to SEGIP:

0455	Illinois State Toll Highway Revenue	<u>27,795,263</u>
	Total Excluded	52,888,604
	Add:	
	Allocated Funds	2,103,224,452
	Grand Total	<u><u>\$ 2,156,113,056</u></u>

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SCHEDULE OF UNIVERSITY ON BEHALF ALLOCATIONS  
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Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less: University	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 (A - from below)	Total On Behalf Expense Calculation
					State Appropriation Repayment					
0001	UNIV	Chicago State UNIV	608	\$ 13,546,790	\$ 1,024,000	\$ 12,522,790	1.3508%	\$ 6,917,624.15	\$ -	\$ 6,917,624
0001	UNIV	Eastern Illinois UNIV	612	27,138,877	1,713,000	25,425,877	2.7426%	14,045,215	5,391,223	19,436,438
0001	UNIV	Governors State UNIV	616	15,104,322	656,000	14,448,322	1.5585%	7,981,283	-	7,981,283
0001	UNIV	Northeastern Illinois UNIV	620	26,396,449	1,073,000	25,323,449	2.7316%	13,988,882	-	13,988,882
0001	UNIV	Western Illinois UNIV	628	38,402,183	1,945,000	36,457,183	3.9325%	20,138,849	-	20,138,849
0001	UNIV	Illinois State UNIV	636	73,361,300	3,078,000	70,283,300	7.5813%	38,824,833	-	38,824,833
0001	UNIV	Northern Illinois UNIV	644	75,289,257	3,541,000	71,748,257	7.7393%	39,633,971	15,551,189	55,185,160
0001	UNIV	Southern Illinois UNIV	664	153,265,973	7,076,000	146,189,973	15.7691%	80,755,631	19,078,356	99,833,987
0001	UNIV	University of Illinois	676	549,558,095	24,893,000	524,665,095	56.5943%	289,826,841	163,973,199	453,800,040
				<u>\$ 972,063,246</u>	<u>\$ 44,999,000</u>	<u>\$ 927,064,246</u>	<u>100%</u>	<u>\$ 512,113,129</u>	<u>\$ 203,993,967</u>	<u>\$ 716,107,096</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 (A - Specific Allocation of Actual Cash Pmts)
0001		Eastern Illinois UNIV	612	\$ 1,227,804	\$ 1,227,803	0.0537%	35.4598%	\$ 5,391,223
		Southern Illinois UNIV	664	2,234,720	2,234,720	0.0977%	64.5402%	9,812,547
		General Revenue		3,462,524	3,462,523	0.1514%	100.0000%	15,203,770
0007		Northern Illinois UNIV	644	3,541,300	3,541,300	0.1547%	8.2373%	15,551,189
		Southern Illinois UNIV	664	2,110,000	2,110,000	0.0922%	4.9080%	9,265,809
		University of Illinois	676	37,339,800	37,339,800	1.6308%	86.8547%	163,973,199
		Education Assistance Fund		42,991,100	42,991,100	1.8776%	100.0000%	188,790,197
				<u>\$ 46,453,624</u>	<u>\$ 46,453,623</u>	<u>2.0290%</u>		<u>\$ 203,993,967</u>

In FY 2017, Eastern, Northern, Southern and U of I 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 on behalf revenue and expense calculation for each university to record on their Statement of Changes in Revenue and Expense.

General Revenue Requested Appropriation Reconciliation	
University Estimated Funding - Provided by CMS	\$ 972,063,246
Less University State Appropriation Repayment	(44,999,000)
Net University General Revenue Requested Appropriation	927,064,246
State Agency General Revenue Requested Appropriation	882,935,754
<b>Total General Revenue Requested Appropriation Reconciliation</b>	<b>\$ 1,810,000,000</b>

**Note:** The On Behalf 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 \$972.063 million less \$45 million.

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
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SCHEDULE OF UNIVERSITY ON BEHALF ALLOCATIONS  
For the Year Ended June 30, 2016

Fund #	Fund Name	Agency #	University Estimated Funding	Less: University State Appropriation Repayment	Allocation of GRF Estimated Funding	Allocation (Funding/GRF Estimated Contribution)
0001	UNIV Chicago State UNIV	608	\$ 12,671,515	\$ 1,024,000	\$ 11,647,515	1.3049%
0001	UNIV Eastern Illinois UNIV	612	27,248,342	1,713,000	25,535,342	2.8607%
0001	UNIV Governors State UNIV	616	15,053,611	656,000	14,397,611	1.6129%
0001	UNIV Northeastern Illinois UNIV	620	25,878,623	1,073,000	24,805,623	2.7789%
0001	UNIV Western Illinois UNIV	628	37,259,908	1,945,000	35,314,908	3.9563%
0001	UNIV Illinois State UNIV	636	70,943,197	3,078,000	67,865,197	7.6029%
0001	UNIV Northern Illinois UNIV	644	74,051,647	3,541,000	70,510,647	7.8992%
0001	UNIV Southern Illinois UNIV	664	149,174,643	7,076,000	142,098,643	15.9192%
0001	UNIV University of Illinois	676	525,343,592	24,893,000	500,450,592	56.0650%
			<u>\$ 937,625,078</u>	<u>\$ 44,999,000</u>	<u>\$ 892,626,078</u>	<u>100.0000%</u>

<b>General Revenue Requested Appropriation Reconciliation</b>	
University Estimated Funding - Provided by CMS	\$ 937,625,078
Less University State Appropriation Repayment	<u>(44,999,000)</u>
Net University General Revenue Requested Appropriation	892,626,078
State Agency General Revenue Requested Appropriation	<u>757,373,922</u>
<b>Total General Revenue Requested Appropriation Reconciliation</b>	<b><u>\$ 1,650,000,000</u></b>

**Note:** The On Behalf 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 \$937.625 million less \$45 million.

The On Behalf 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.

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, 2017

<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 17 Primary Allocation</b>	<b>FY17 Secondary Allocation</b>	<b>FY 16 Primary Allocation</b>	<b>FY 16 Secondary Allocation</b>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	40.4886%		44.5804%	
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	38.5612%	<u>100.0000%</u>	33.8706%	<u>100.0000%</u>
0001	General Revenue Requested Appropriation - relating to State Agencies	350		5.6130%		5.7231%
0001	General Revenue Requested Appropriation - relating to State Agencies	416		1.0801%		0.9043%
0001	General Revenue Requested Appropriation - relating to State Agencies	418		7.2304%		7.2816%
0001	General Revenue Requested Appropriation - relating to State Agencies	426		29.4741%		28.9389%
0001	General Revenue Requested Appropriation - relating to State Agencies	444		26.9632%		27.0632%
0001	General Revenue Requested Appropriation - relating to State Agencies	478		2.2176%		2.2984%
0001	General Revenue Requested Appropriation - relating to State Agencies	492		2.3728%		2.4850%
0001	General Revenue Requested Appropriation - relating to State Agencies	586		0.4852%		0.5364%
0001	General Revenue Requested Appropriation - relating to State Agencies	691		0.0876%		0.1973%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		24.4760%		24.5718%
0001	General Revenue	812	0.1514%		0.0000%	
0007	Education Assistance	812	1.8776%		0.0000%	
0011	Road	494	5.4358%		5.7089%	
0011	Road	360	0.0007%		0.0008%	
0012	Motor Fuel Tax	492	0.2066%		0.2398%	
0012	Motor Fuel Tax	494	0.0259%		0.0708%	
0013	Prevent & Treat Alcohol & Sub	444	0.0147%		0.0165%	
0014	Food & Drug Safety	482	0.0015%		0.0022%	
0016	Teacher Certificate Fee Revolving	586	0.0277%		0.0286%	
0018	Transportation Regulatory	524	0.0569%		0.0608%	
0021	Financial Institutions	440	0.0338%		0.0394%	
0022	General Professions Dedicated	440	0.0185%		0.0242%	
0026	Live & Learn	350	0.0030%		0.0029%	
0036	IL Veterans' Rehabilitation	444	0.0076%		0.0001%	
0039	State Boating Act	422	0.0487%		0.0467%	
0040	State Parks	422	0.0276%		0.0194%	
0041	Wildlife & Fish	422	0.2530%		0.2743%	
0042	Salmon	422	0.0013%		0.0010%	

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2017

<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 17 Primary Allocation</b>	<b>FY17 Secondary Allocation</b>	<b>FY 16 Primary Allocation</b>	<b>FY 16 Secondary Allocation</b>
0044	Lobbyist Registration Admin	350	0.0062%		0.0062%	
0045	Agricultural Premium	406	-		0.0020%	
0047	Fire Prevention	592	0.0876%		0.1039%	
0050	Mental Health	444	0.0083%		0.0292%	
0052	Federal Title III SS & Employ	427	0.9619%		1.1131%	
0052	Federal Title III SS & Employ	360	0.0013%		0.0014%	
0054	State Pensions	370	0.0598%		0.0649%	
0057	IL State Pharmacy Disciplinary	440	0.0090%		0.0074%	
0059	Public Utility	524	0.1315%		0.1598%	
0063	Public Health Services	482	0.2739%		0.2952%	
0065	US Environmental Protection	532	0.1369%		0.1683%	
0067	Radiation Protection	588/360	0.0254%		0.0290%	
0068	Hospital Licensure Fund	482	0.0014%		0.0003%	
0072	Underground Storage Tank	532	0.0431%		0.0440%	
0072	Underground Storage Tank	592	0.0188%		0.0202%	
0072	Underground Storage Tank	492	0.0104%		0.0119%	
0074	EPA Special State Projects Trust Fund	532	0.0028%		0.0041%	
0075	Compassionate Use of Medical Cannabis	406	0.0104%		0.0075%	
0075	Compassionate Use of Medical Cannabis	482	0.0056%		0.0069%	
0075	Compassionate Use of Medical Cannabis	440	0.0047%		0.0061%	
0075	Compassionate Use of Medical Cannabis	493	0.0015%		0.0008%	
0077	Mines & Minerals UIC	422	0.0017%		0.0019%	
0078	Solid Waste Management	532/420	0.0471%		0.0568%	
0081	Vocational Rehabilitation	444	0.3858%		0.4836%	
0085	IL Gaming Law Enforcement	340	0.0072%		0.0082%	
0085	IL Gaming Law Enforcement	492	-		0.0022%	
0089	Subtitle D Management	532	0.0091%		0.0114%	
0090	Special Federal Grant Project	295	0.0018%		0.0018%	
0091	Clean Air Act (CAA) Permit	532	0.0666%		0.0879%	
0093	IL State Medical Disciplinary	440	0.0205%		0.0254%	

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, 2017

<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 17 Primary Allocation</b>	<b>FY17 Secondary Allocation</b>	<b>FY 16 Primary Allocation</b>	<b>FY 16 Secondary Allocation</b>
0117	St Appellate Defender Federal	290	0.0000%		0.0005%	
0118	Facility Licensing	482	0.0024%		0.0068%	
0129	State Gaming	565	0.2524%		0.2944%	
0129	State Gaming	444	0.0002%		0.0009%	
0131	Council on Dev Disabilities	558	0.0050%		0.0069%	
0137	Plugging & Restoration	422	0.0027%		0.0070%	
0141	Capital Development	511	0.1145%		0.0880%	
0141	Capital Development	422	0.0064%		0.0077%	
0141	Capital Development	507	0.0058%		0.0070%	
0144	SBE Special Purpose Trust	586	0.0152%		0.0097%	
0145	Explosives Regulatory	422	0.0006%		0.0008%	
0146	Aggregate Operations Regulatory	422	0.0011%		0.0014%	
0147	Coal Mining Regulatory	422	0.0010%		0.0011%	
0148	Mental Health Reporting	444	0.0010%		0.0018%	
0148	Mental Health Reporting	493	0.0013%		0.0006%	
0151	Reg CPA Admin & Disciplinary	440	0.0046%		0.0050%	
0152	State Crime Laboratory	493	0.0021%		0.0000%	
0156	Motor Vehicle Theft Prevention	546	0.0010%		0.0022%	
0161	SBE GED Testing Fund	684	0.0016%		0.0000%	
0163	Weights & Measures	406	0.0359%		0.0384%	
0163	Weights & Measures	360	0.0016%		0.0011%	
0167	Division of Corp Regis LLP	350	0.0015%		0.0020%	
0175	IL School Asbestos Abatement	482	0.0049%		0.0045%	
0177	CHIP Board Payroll Trust	527	0.0075%		0.0129%	
0182	Driver Services Administration	350	0.0024%		0.0082%	
0184	ICJIA Violence Prevention	546	0.0014%		0.0056%	
0185	Secretary of State Spec Lic Pl	350	0.0127%		0.0145%	
0193	Loc Govt Health Insurance Res	416	0.0046%		0.0052%	
0195	IPTIP Administrative Trust	370	0.0160%		0.0143%	
0199	Illinois Fisheries Management	422	0.0058%		0.0087%	

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0203	Tchr Health Insurance Security	416	0.0071%		0.0090%	
0207	Pollution Control Board St Tr	532	-		0.0008%	
0209	State Police Firearm Services	493	0.0361%		0.0456%	
0211	DHS Technology Initiative	444	0.0048%		0.0022%	
0214	Brownfields Redevelopment	532	0.0078%		0.0086%	
0215	Capital Develop Brd Revolving	511	-		0.0416%	
0218	Professions Indirect Cost	440	0.1095%		0.1201%	
0218	Professions Indirect Cost	360	0.0026%		0.0040%	
0220	DCFS Children's Services	418	0.0001%		0.0000%	
0238	IL Health Facilities Planning	482	0.0062%		0.0086%	
0240	Emergency Public Health	482	0.0010%		0.0031%	
0242	ISAC Accounts Receivable	691	0.0005%		0.0000%	
0243	Credit Union	440	0.0186%		0.0214%	
0244	Savings & Resid Finance Reg	440	0.0177%		0.0222%	
0258	Nursing Dedicated & Professional	440	0.0115%		0.0124%	
0259	Optometric Lien & Disc Brd	440	0.0010%		0.0015%	
0261	Underground Resource Conserv	422	0.0007%		0.0091%	
0270	Water Revolving	532	0.0903%		0.1160%	
0274	Self-Insurers Administration	563	0.0036%		0.0038%	
0276	Drunk & Drugged Driving Prevention	444	0.0030%		0.0039%	
0285	Long Term Care Monitor/Receive	482	0.1228%		0.1498%	
0286	IL Affordable Housing Trust	492	0.0004%		0.0000%	
0287	Home Care Services Agy Licensure	482	0.0047%		0.0073%	
0288	Community Water Supply Lab	532	0.0059%		0.0069%	
0290	Fertilizer Control	406	0.0113%		0.0050%	
0292	Security Investors Education	350	0.0007%		0.0008%	
0294	Used Tire Management	532/482	0.0396%		0.0456%	
0298	Natural Areas Acquisition	422	0.0405%		0.0377%	
0299	Open Space Lands Acquis&Devel	422	0.0056%		0.0049%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0029%		0.0000%	

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0327	Tattoo & Body Prcng Estab Regis	482	-		0.0010%	
0329	County Provider Trust	478	0.0320%		0.0385%	
0333	Federal Support Agreement Rev	466	0.0792%		0.0878%	
0335	Criminal Justice Info Projects	546	0.0006%		0.0007%	
0336	Environmental Lab Certificate	532	0.0020%		0.0011%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0012%		0.0016%	
0340	Public Health Lab Serv Rev	482	0.0058%		0.0046%	
0344	Care Prov for Persons with DD	478	0.0010%		0.0009%	
0345	Long Term Care Provider	478	0.0046%		0.0070%	
0345	Long Term Care Provider	482	0.0038%		0.0032%	
0357	Child Labor Enforcement	452	0.0040%		0.0044%	
0359	IMSA Special Purposes Trust Fund	692	0.0007%		0.0012%	
0360	Lead Poisoning Screening	482	0.0006%		0.0027%	
0362	Securities Audit & Enforcement	350	0.0516%		0.0600%	
0363	Dept of Business Serv Sp Ops	350	0.0792%		0.0874%	
0368	Drug Treatment	444	0.0034%		0.0048%	
0369	Feed Control	406	0.0103%		0.0076%	
0370	Tanning Facility Permit	482	-		0.0007%	
0372	Plumbing Licensure & Program	482	0.0100%		0.0133%	
0384	Tax Compliance & Admin	492	0.0474%		0.1083%	
0386	Appraisal Administration	440	0.0046%		0.0058%	
0387	Small Bus Environmental Assist	420	0.0017%		0.0027%	
0394	Gaining Early Awareness & Read	444	-		0.0009%	
0396	Senior Health Insurance Prog	402/446	0.0056%		0.0047%	
0398	EMS Assistance	482	0.0037%		0.0036%	
0408	DHS Special Purpose Trust	444	0.0451%		0.0518%	
0410	SBE Federal Dept of Agriculture	586	0.0356%		0.0373%	
0421	Public Aid Recoveries Trust	478	0.2488%		0.2669%	
0425	IL Power Agency Operations	360/445	0.0047%		0.0053%	
0428	Supreme Court Historic Preserv	210	0.0033%		0.0035%	

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0434	Court of Claims Admin & Grant	528	0.0010%		0.0011%	
0435	Charitable Trust Stabilization Fund	370	0.0021%		0.0005%	
0440	Agricultural Master	406	0.0082%		0.0082%	
0445	Sex Offender Investigation	493	0.0005%		0.0006%	
0447	GI Education	497	0.0051%		0.0044%	
0449	Interpreters for the Deaf	526	-		0.0001%	
0453	Monitoring Device Driving Permit	350	0.0109%		0.0095%	
0455	IL State Toll Highway Revenue	557	0.2520%		0.3408%	
0473	Teachers Retirement System	593	0.1871%		0.2007%	
0476	Wholesale Meat	406	0.0497%		0.0503%	
0477	Judges Retirement System	275	0.0050%		0.0062%	
0480	Secretary of State ID Security	350	0.0039%		0.0095%	
0481	General Assembly Retirement	131	0.0013%		0.0016%	
0483	Secretary of State Spec Serv	350	0.0575%		0.0585%	
0484	Nuclear Civil Protection Planning Fund	588	0.0005%		0.0000%	
0488	Criminal Justice Trust	546	0.0236%		0.0176%	
0491	Federal Aid Disaster	588	0.0047%		0.0056%	
0495	Old Age Survivors Insurance	444	0.3935%		0.4091%	
0497	Federal Civil Prepared Admin	588	0.0004%		0.0011%	
0502	Early Intervention Service Rev	444	0.0080%		0.0101%	
0505	Athletics Supervision and Reg	440	-		0.0008%	
0506	Small Business Credit Initiatv	420	0.0008%		0.0011%	
0514	State Asset Forfeiture	493	0.0008%		0.0013%	
0523	Dept of Corrections Reimbursem	425	0.0057%		0.0077%	
0523	Dept of Corrections Reimbursem	426	0.0057%		0.0055%	
0524	Health Facilities Plan Review	482	0.0058%		0.0073%	
0531	Energy Efficiency Portfolio	420	0.0194%		0.0216%	
0533	Attorney General Tobacco	340	0.0184%		0.0260%	
0534	IL Workers' Comp Comm Operations	563/446/360	0.1446%		0.1618%	
0535	Sex Offender Registration	493	0.0006%		0.0010%	

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0536	Leads Maintenance	493	0.0028%		0.0050%	
0537	State Offender DNA Identification	493	0.0038%		0.0065%	
0538	IL Historic Sites	541	-		0.0071%	
0539	Death Penalty Abolition	546	0.0020%		0.0046%	
0542	Ag Court Order & Vol Comply	340	0.0452%		0.0639%	
0546	Public Pension Regulation	446	0.0085%		0.0105%	
0549	IL Charity Bureau	340	0.0133%		0.0185%	
0550	Supplemental Low Income Energy	420	0.0049%		0.0028%	
0560	SBE Federal Agency Services	586	0.0014%		0.0014%	
0561	SBE Federal Dept of Education	586	0.0917%		0.1083%	
0562	Pawnbroker Regulation	440	0.0002%		0.0010%	
0564	Renewable Energy Resources Tr	420	-		0.0000%	
0566	DCFS Federal Projects	418	0.0022%		0.0043%	
0568	School Infrastructure	511	0.0000%		0.0047%	
0568	School Infrastructure	586	0.0018%		0.0013%	
0568	School Infrastructure	507	0.0008%		0.0009%	
0576	Pesticide Control	406/482	0.0349%		0.0406%	
0577	Community College Health Insur	416	0.0022%		0.0025%	
0579	Savings Institutions Regulatory Fund	440	0.0022%		0.0030%	
0582	DCFS Special Purposes Fund	418	0.0017%		0.0000%	
0592	DHS Federal Projects	444	0.0026%		0.0037%	
0600	Attorney General Whistleblower	340	0.0351%		0.0444%	
0606	Health Information Exchange	534	0.0010%		0.0054%	
0607	Special Projects Division	442	0.0136%		0.0126%	
0608	Partners for Conservation	422/406	0.0161%		0.0229%	
0612	Statewide 9-1-1 Fund	493	0.0048%		0.0024%	
0618	Services for Older Americans	402	0.0109%		0.0091%	
0622	Motor Vehicle License Plate	350	0.0084%		0.0072%	
0627	Public Transportation	509	0.0047%		0.0034%	
0632	Horse Racing	579	0.0244%		0.0333%	

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0635	Death Certificate Surcharge	482	0.0034%		0.0041%	
0636	Commerce & Comm Affairs Asst	420	0.0062%		0.0083%	
0644	Commitment to Human Services Fund	546	0.0032%		0.0000%	
0646	Alcoholism & Substance Abuse	444	-		0.0013%	
0649	Motor Carrier Safety Inspection	493	0.0131%		0.0145%	
0654	Healthy Smiles	482	0.0007%		0.0008%	
0659	Historic Property Admin Fund	420	0.0003%		0.0004%	
0660	Academic Quality Assurance Fund	601	0.0016%		0.0023%	
0664	Student Loan Operations	691	0.1253%		0.1152%	
0668	College Savings Pool Administr	370	0.0097%		0.0081%	
0673	Dept of Insurance Fed Trust	446	0.0001%		0.0031%	
0674	State Charter School Comm	586	0.0000%		0.0006%	
0675	Electronics Recycling	532	0.0033%		0.0028%	
0689	Agriculture Pesticide Control	406	0.0028%		0.0020%	
0692	ICCB Adult Education Fund	684	0.0078%		0.0085%	
0698	Long Term Care Ombudsman Fund	402	0.0015%		0.0036%	
0700	USDA Women, Infants & Children	444	0.0193%		0.0304%	
0701	Federal Student Incentive Trust	691	0.0008%		0.0000%	
0702	Assist Living & Shared Hou Reg	482	0.0034%		0.0034%	
0705	State Police Whistleblower Rew	493	0.0002%		0.0001%	
0710	Homeland Security Emerg Prepar	588	0.0426%		0.0514%	
0711	State Lottery	458	0.1420%		0.1513%	
0711	State Lottery	360	0.0006%		0.0010%	
0718	Community Mental Health Medical	444	0.0036%		0.0065%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0024%		0.0000%	
0724	Dept of Labor Federal Projects	452	0.0066%		0.0057%	
0726	Federal Industrial Services	452	0.0076%		0.0115%	
0731	IL Clean Water	532	0.0811%		0.0930%	
0732	Secretary of State DUI Adminis	350	0.0077%		0.0086%	
0737	Energy Administration	420	0.0030%		0.0054%	

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0740	Medicaid Buy In Program Revolv	478	0.0046%		0.0037%	
0745	State's Attorney Appel Prosec Co	295	0.0017%		0.0060%	
0746	Home Inspection Administration	440	0.0004%		0.0009%	
0751	Private Business and Vocational Schools Quality Assurance Fund	601	0.0025%		0.0043%	
0755	State Employees Def Comp Plan	416	0.0061%		0.0084%	
0757	Child Support Administrative	478	0.7432%		0.8516%	
0762	Local Initiative	444	0.0030%		0.0057%	
0763	Tourism Promotions	420	0.0306%		0.0456%	
0765	Federal Surface Mining Control	422	0.0183%		0.0208%	
0772	Career and Technical Education Fund	684	-		0.0013%	
0773	ISAC Loan Purch Prog Payroll	691	0.0034%		0.0060%	
0776	Pres Libr & Museum Operating	541	-		0.0342%	
0790	Private Sewage Disposal Program	482	0.0013%		0.0014%	
0792	Cemetary Oversight Lcns&Dscpln	440	0.0048%		0.0065%	
0795	Bank & Trust Company	440/360	0.0814%		0.1021%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0809%		0.1016%	
0798	Rehab Servs EL & Second ED Act	444	0.0008%		0.0006%	
0801	AG State Proj & Crt Order Dist	340	0.0244%		0.0180%	
0802	Personal Property Tax Replace	360	0.2598%		0.2938%	
0802	Personal Property Tax Replace	492	0.1651%		0.1793%	
0802	Personal Property Tax Replace	580	0.0302%		0.0348%	
0802	Personal Property Tax Replace	548	0.0093%		0.0110%	
0802	Personal Property Tax Replace	295	0.0011%		0.0000%	
0817	State Police Operations Assist	493	-		0.0167%	
0821	Dram Shop	492	0.0277%		0.0340%	
0823	IL State Dental Disciplinary	440	0.0041%		0.0057%	
0826	Agriculture Federal Projects	406	-		0.0007%	
0828	Hazardous Waste	532	0.0256%		0.0316%	
0829	Comm Assoc Manager Lcns & Disc	440	0.0018%		0.0032%	
0838	Public Health Federal Projects	482	0.0011%		0.0013%	

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0850	Real Estate License Admin	440	0.0318%		0.0352%	
0855	National Flood Insurance Program	422	0.0018%		0.0025%	
0859	Federal Energy	420	0.0017%		0.0022%	
0863	Cycle Rider Safety Training	494	0.0000%		0.0013%	
0870	Low Income Energy Block Grant	420	0.0177%		0.0205%	
0871	Community Services Block Grant	420	0.0030%		0.0031%	
0872	Maternal & Child Health Serv Blk	482	0.0105%		0.0122%	
0872	Maternal & Child Health Serv Blk	444	-		0.0027%	
0873	Preventative Health&Hlth Serv Bl	482	0.0081%		0.0095%	
0875	Com Dev/Small City Blk Grant	420	0.0048%		0.0052%	
0876	Community MH Servs Block Grant	444	0.0017%		0.0035%	
0879	Traffic & Crim Conviction Sur	569/493	0.0198%		0.0256%	
0882	Sheffield 2/1982 Agreed Order	588	0.0011%		0.0014%	
0883	Intra-Agency Services	420	0.0385%		0.0307%	
0884	DNR Special Projects	422	-		0.0011%	
0885	Wage Theft Prevention Fund	452	0.0009%		0.0022%	
0888	Design Professional Admin & In	440	0.0061%		0.0066%	
0894	DNR Federal Projects	422	0.0154%		0.0176%	
0896	Public Health Spec State Projects	482	0.0029%		0.0029%	
0897	Veterans' Affairs Fed Projects	497	0.0002%		0.0009%	
0903	State Surplus Property Rev	416	0.0129%		0.0200%	
0904	IL State Police Federal Projs	493	0.0268%		0.0287%	
0905	IL Forestry Development	422	0.0178%		0.0379%	
0906	State Police Services	493	0.0564%		0.0738%	
0911	Juvenile Justice Trust	444	0.0003%		0.0007%	
0913	Federal Workforce Training	420	0.0482%		0.0555%	
0920	Metabolic Screening & Treatment	482	0.0309%		0.0339%	
0921	DHS Recoveries Trust	444	0.0708%		0.0729%	
0922	Insurance Producer Admin	446/360	0.1064%		0.1216%	
0925	Coal Technology Assist	422/420	0.0134%		0.0024%	

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0929	Violent Crime Victims Assist	340	0.0261%		0.0183%	
0938	Hearing Instrument Dispen Exam	482	0.0006%		0.0004%	
0940	Self-Insurers Security	563	0.0014%		0.0015%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0018%		0.0027%	
0944	Enviro Protection Permit & Insp	532	0.0489%		0.0598%	
0951	Narcotics Profit Forfeiture	295	0.0005%		0.0007%	
0962	Park & Conservation	422/360	0.1608%		0.2575%	
0963	Vehicle Inspection	532	0.0569%		0.0599%	
0963	Vehicle Inspection	350	0.0161%		0.0204%	
0969	Local Tourism Fund	420	0.0002%		0.0000%	
0971	Build Illinois Bond	420/507	0.0121%		0.0165%	
0973	IL Capital Revolving Loan	420	0.0056%		0.0078%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0002%		0.0032%	
0988	Attorney General Federal Grant	340	0.0017%		0.0025%	
0991	Abandoned Minded Lands Reclaim	422	0.0279%		0.0392%	
0997	Insurance Financial Regulation	446	0.1000%		0.1220%	
UNIV	Chicago State Univ	608	0.0176%		0.0393%	
UNIV	Eastern IL Univ	612	0.0247%		0.0230%	
UNIV	Governor's State Univ	616	0.0785%		0.0921%	
UNIV	Northeastern State Univ	620	0.0970%		0.0961%	
UNIV	Western IL Univ	628	0.0403%		0.0487%	
UNIV	Illinois State Univ	636	0.0727%		0.0776%	
UNIV	Northern IL Univ	644	0.1206%		0.1049%	
UNIV	Southern IL Univ	664	0.4226%		0.5261%	
UNIV	University of IL	676	3.1816%		3.7527%	
<b>Grand total<sup>1</sup></b>			<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>

<sup>1</sup> The sum of the values by employer may differ from the plan totals due to rounding

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 19,392,186,212	\$ 16,731,451,918
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	14,733,492,350	15,934,975,861
0001	General Revenue Requested Appropriation - relating to State Agencies	350	843,212,501	894,430,195
0001	General Revenue Requested Appropriation - relating to State Agencies	416	133,234,971	172,113,674
0001	General Revenue Requested Appropriation - relating to State Agencies	418	1,072,833,979	1,152,162,495
0001	General Revenue Requested Appropriation - relating to State Agencies	426	4,263,710,618	4,696,690,720
0001	General Revenue Requested Appropriation - relating to State Agencies	444	3,987,354,502	4,296,579,411
0001	General Revenue Requested Appropriation - relating to State Agencies	478	338,634,588	353,374,025
0001	General Revenue Requested Appropriation - relating to State Agencies	492	366,127,285	378,105,107
0001	General Revenue Requested Appropriation - relating to State Agencies	586	79,030,453	77,316,503
0001	General Revenue Requested Appropriation - relating to State Agencies	691	29,069,180	13,959,039
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	3,620,284,273	3,900,244,692
0001	General Revenue	812	-	62,564,322
0007	Education Assistance	812	-	775,896,774
0011	Road	494	2,483,334,647	2,246,282,320
0011	Road	360	347,995	289,267
0012	Motor Fuel Tax	492	104,311,452	85,375,092
0012	Motor Fuel Tax	494	30,797,543	10,702,879
0013	Prevent & Treat Alcohol & Sub	444	7,177,393	6,074,607
0014	Food & Drug Safety	482	956,986	619,858
0016	Teacher Certificate Fee Revolving	586	12,440,815	11,446,709
0018	Transportation Regulatory	524	26,447,608	23,513,276
0021	Financial Institutions	440	17,138,746	13,967,464
0022	General Professions Dedicated	440	10,526,844	7,644,914
0026	Live & Learn	350	1,261,481	1,239,716
0036	IL Veterans' Rehabilitation	444	43,499	3,140,613
0039	State Boating Act	422	20,314,199	20,124,719
0040	State Parks	422	8,438,875	11,405,385
0041	Wildlife & Fish	422	119,318,729	104,549,363
0042	Salmon	422	434,994	537,210

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0044	Lobbyist Registration Admin	350	\$ 2,696,960	\$ 2,562,079
0045	Agricultural Premium	406	869,987	-
0047	Fire Prevention	592	45,195,829	36,199,700
0050	Mental Health	444	12,701,812	3,429,880
0052	Federal Title III SS & Employ	427	484,191,314	397,494,198
0052	Federal Title III SS & Employ	360	608,991	537,210
0054	State Pensions	370	28,231,081	24,711,668
0057	IL State Pharmacy Disciplinary	440	3,218,952	3,719,147
0059	Public Utility	524	69,511,968	54,340,874
0063	Public Health Services	482	128,410,094	113,186,049
0065	US Environmental Protection	532	73,209,414	56,572,363
0067	Radiation Protection	588/360	12,614,813	10,496,260
0068	Hospital Licensure Fund	482	130,498	578,534
0072	Underground Storage Tank	532	19,139,716	17,810,583
0072	Underground Storage Tank	592	8,786,870	7,768,885
0072	Underground Storage Tank	492	5,176,423	4,297,681
0074	EPA Special State Projects Trust Fund	532	1,783,474	1,157,068
0075	Compassionate Use of Medical Cannabis	406	3,262,452	4,297,681
0075	Compassionate Use of Medical Cannabis	482	3,001,455	2,314,136
0075	Compassionate Use of Medical Cannabis	440	2,653,461	1,942,221
0075	Compassionate Use of Medical Cannabis	493	347,995	619,858
0077	Mines & Minerals UIC	422	826,488	702,506
0078	Solid Waste Management	532/420	24,707,633	19,463,538
0081	Vocational Rehabilitation	444	210,362,878	159,427,447
0085	IL Gaming Law Enforcement	340	3,566,947	2,975,318
0085	IL Gaming Law Enforcement	492	956,986	-
0089	Subtitle D Management	532	4,958,926	3,760,471
0090	Special Federal Grant Project	295	782,988	743,829
0091	Clean Air Act (CAA) Permit	532	38,235,933	27,521,690
0093	IL State Medical Disciplinary	440	11,048,836	8,471,391

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0117	St Appellate Defender Federal	290	\$ 217,497	\$ -
0118	Facility Licensing	482	2,957,956	991,773
0129	State Gaming	565	128,062,100	104,301,420
0129	State Gaming	444	391,494	82,648
0131	Council on Dev Disabilities	558	3,001,455	2,066,193
0137	Plugging & Restoration	422	3,044,955	1,115,744
0141	Capital Development	511	38,279,432	47,315,818
0141	Capital Development	422	3,349,450	2,644,727
0141	Capital Development	507	3,044,955	2,396,784
0144	SBE Special Purpose Trust	586	4,219,437	6,281,227
0145	Explosives Regulatory	422	347,995	247,943
0146	Aggregate Operations Regulatory	422	608,991	454,562
0147	Coal Mining Regulatory	422	478,493	413,239
0148	Mental Health Reporting	444	782,988	413,239
0148	Mental Health Reporting	493	260,996	537,210
0151	Reg CPA Admin & Disciplinary	440	2,174,968	1,900,898
0152	State Crime Laboratory	493	-	867,801
0156	Motor Vehicle Theft Prevention	546	956,986	413,239
0161	SBE GED Testing Fund	684	-	661,182
0163	Weights & Measures	406	16,703,752	14,835,265
0163	Weights & Measures	360	478,493	661,182
0167	Division of Corp Regis LLP	350	869,987	619,858
0175	IL School Asbestos Abatement	482	1,957,471	2,024,869
0177	CHIP Board Payroll Trust	527	5,611,417	3,099,289
0182	Driver Services Administration	350	3,566,947	991,773
0184	ICJIA Violence Prevention	546	2,435,964	578,534
0185	Secretary of State Spec Lic Pl	350	6,307,406	5,248,130
0193	Loc Govt Health Insurance Res	416	2,261,966	1,900,898
0195	IPTIP Administrative Trust	370	6,220,408	6,611,817
0199	Illinois Fisheries Management	422	3,784,444	2,396,784

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0203	Tchr Health Insurance Security	416	\$ 3,914,942	\$ 2,933,994
0207	Pollution Control Board St Tr	532	347,995	-
0209	State Police Firearm Services	493	19,835,706	14,917,913
0211	DHS Technology Initiative	444	956,986	1,983,545
0214	Brownfields Redevelopment	532	3,740,944	3,223,261
0215	Capital Develop Brd Revolving	511	18,095,731	-
0218	Professions Indirect Cost	440	52,242,725	45,249,625
0218	Professions Indirect Cost	360	1,739,974	1,074,420
0220	DCFS Children's Services	418	-	41,324
0238	IL Health Facilities Planning	482	3,740,944	2,562,079
0240	Emergency Public Health	482	1,348,480	413,239
0242	ISAC Accounts Receivable	691	-	206,619
0243	Credit Union	440	9,308,862	7,686,238
0244	Savings & Resid Finance Reg	440	9,656,857	7,314,323
0258	Nursing Dedicated & Professional	440	5,393,920	4,752,244
0259	Optometric Licn & Disc Brd	440	652,490	413,239
0261	Underground Resource Conserv	422	3,958,441	289,267
0270	Water Revolving	532	50,459,251	37,315,445
0274	Self-Insurers Administration	563	1,652,975	1,487,659
0276	Drunk & Drugged Driving Prevention	444	1,696,475	1,239,716
0285	Long Term Care Monitor/Receive	482	65,162,033	50,745,699
0286	IL Affordable Housing Trust	492	-	165,295
0287	Home Care Services Agy Licensure	482	3,175,453	1,942,221
0288	Community Water Supply Lab	532	3,001,455	2,438,108
0290	Fertilizer Control	406	2,174,968	4,669,596
0292	Security Investors Education	350	347,995	289,267
0294	Used Tire Management	532/482	19,835,706	16,364,248
0298	Natural Areas Acquisition	422	16,399,257	16,736,163
0299	Open Space Lands Acquis&Devel	422	2,131,468	2,314,136
0318	ICJIA Vio Prevent Sp Prj	546	-	1,198,392

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0327	Tattoo & Body Prcng Estab Regis	482	\$ 434,994	\$ -
0329	County Provider Trust	478	16,747,251	13,223,635
0333	Federal Support Agreement Rev	466	38,192,433	32,728,496
0335	Criminal Justice Info Projects	546	304,495	247,943
0336	Environmental Lab Certificate	532	478,493	826,477
0339	Illinois Community College Board Contracts and Grants Fund	684	695,990	495,886
0340	Public Health Lab Serv Rev	482	2,000,970	2,396,784
0344	Care Prov for Persons with DD	478	391,494	413,239
0345	Long Term Care Provider	478	3,044,955	1,900,898
0345	Long Term Care Provider	482	1,391,979	1,570,307
0357	Child Labor Enforcement	452	1,913,972	1,652,954
0359	IMSA Special Purposes Trust Fund	692	521,992	289,267
0360	Lead Poisoning Screening	482	1,174,483	247,943
0362	Securities Audit & Enforcement	350	26,099,613	21,323,111
0363	Dept of Business Serv Sp Ops	350	38,018,436	32,728,496
0368	Drug Treatment	444	2,087,969	1,405,011
0369	Feed Control	406	3,305,951	4,256,357
0370	Tanning Facility Permit	482	304,495	-
0372	Plumbing Licensure & Program	482	5,785,414	4,132,386
0384	Tax Compliance & Admin	492	47,109,801	19,587,509
0386	Appraisal Administration	440	2,522,963	1,900,898
0387	Small Bus Environmental Assist	420	1,174,483	702,506
0394	Gaining Early Awareness & Read	444	391,494	-
0396	Senior Health Insurance Prog	402/446	2,044,470	2,314,136
0398	EMS Assistance	482	1,565,977	1,528,983
0408	DHS Special Purpose Trust	444	22,532,666	18,637,060
0410	SBE Federal Dept of Agriculture	586	16,225,259	14,711,294
0421	Public Aid Recoveries Trust	478	116,099,777	102,813,761
0425	IL Power Agency Operations	360/445	2,305,466	1,942,221
0428	Supreme Court Historic Preserv	210	1,522,477	1,363,687

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0434	Court of Claims Admin & Grant	528	\$ 478,493	\$ 413,239
0435	Charitable Trust Stabilization Fund	370	217,497	867,801
0440	Agricultural Master	406	3,566,947	3,388,556
0445	Sex Offender Investigation	493	260,996	206,619
0447	GI Education	497	1,913,972	2,107,517
0449	Interpreters for the Deaf	526	43,499	-
0453	Monitoring Device Driving Permit	350	4,132,439	4,504,301
0455	IL State Toll Highway Revenue	557	148,245,800	104,136,124
0473	Teachers Retirement System	593	87,303,204	77,316,940
0476	Wholesale Meat	406	21,880,175	20,537,958
0477	Judges Retirement System	275	2,696,960	2,066,193
0480	Secretary of State ID Security	350	4,132,439	1,611,630
0481	General Assembly Retirement	131	695,990	537,210
0483	Secretary of State Spec Serv	350	25,447,122	23,761,219
0484	Nuclear Civil Protection Planning Fund	588	-	206,619
0488	Criminal Justice Trust	546	7,655,886	9,752,431
0491	Federal Aid Disaster	588	2,435,964	1,942,221
0495	Old Age Survivors Insurance	444	177,955,859	162,609,385
0497	Federal Civil Prepared Admin	588	478,493	165,295
0502	Early Intervention Service Rev	444	4,393,435	3,305,909
0505	Athletics Supervision and Reg	440	347,995	-
0506	Small Business Credit Initiatv	420	478,493	330,591
0514	State Asset Forfeiture	493	565,492	330,591
0523	Dept of Corrections Reimbursem	425	3,349,450	2,355,460
0523	Dept of Corrections Reimbursem	426	2,392,464	2,355,460
0524	Health Facilities Plan Review	482	3,175,453	2,396,784
0531	Energy Efficiency Portfolio	420	9,395,861	8,016,829
0533	Attorney General Tobacco	340	11,309,832	7,603,590
0534	IL Workers' Comp Comm Operations	563/446/360	70,381,956	59,754,300
0535	Sex Offender Registration	493	434,994	247,943

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0536	Leads Maintenance	493	\$ 2,174,968	\$ 1,157,068
0537	State Offender DNA Identification	493	2,827,458	1,570,307
0538	IL Historic Sites	541	3,088,454	-
0539	Death Penalty Abolition	546	2,000,970	826,477
0542	Ag Court Order & Vol Comply	340	27,796,087	18,678,384
0546	Public Pension Regulation	446	4,567,432	3,512,528
0549	IL Charity Bureau	340	8,047,381	5,496,073
0550	Supplemental Low Income Energy	420	1,217,982	2,024,869
0560	SBE Federal Agency Services	586	608,991	578,534
0561	SBE Federal Dept of Education	586	47,109,801	37,893,979
0562	Pawnbroker Regulation	440	434,994	82,648
0564	Renewable Energy Resources Tr	420	-	-
0566	DCFS Federal Projects	418	1,870,472	909,125
0568	School Infrastructure	511	2,044,470	-
0568	School Infrastructure	586	565,492	743,829
0568	School Infrastructure	507	391,494	330,591
0576	Pesticide Control	406/482	17,660,738	14,422,027
0577	Community College Health Insur	416	1,087,484	909,125
0579	Savings Institutions Regulatory Fund	440	1,304,981	909,125
0582	DCFS Special Purposes Fund	418	-	702,506
0592	DHS Federal Projects	444	1,609,476	1,074,420
0600	Attorney General Whistleblower	340	19,313,713	14,504,674
0606	Health Information Exchange	534	2,348,965	413,239
0607	Special Projects Division	442	5,480,919	5,620,045
0608	Partners for Conservation	422/406	9,961,352	6,653,141
0612	Statewide 9-1-1 Fund	493	1,043,985	1,983,545
0618	Services for Older Americans	402	3,958,441	4,504,301
0622	Motor Vehicle License Plate	350	3,131,954	3,471,204
0627	Public Transportation	509	1,478,978	1,942,221
0632	Horse Racing	579	14,485,285	10,083,022

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0635	Death Certificate Surcharge	482	\$ 1,783,474	\$ 1,405,011
0636	Commerce & Comm Affairs Asst	420	3,610,446	2,562,079
0644	Commitment to Human Services Fund	546	-	1,322,363
0646	Alcoholism & Substance Abuse	444	565,492	-
0649	Motor Carrier Safety Inspection	493	6,307,406	5,413,426
0654	Healthy Smiles	482	347,995	289,267
0659	Historic Property Admin Fund	420	173,997	123,972
0660	Academic Quality Assurance Fund	601	1,000,485	661,182
0664	Student Loan Operations	691	50,111,256	51,778,795
0668	College Savings Pool Administr	370	3,523,448	4,008,414
0673	Dept of Insurance Fed Trust	446	1,348,480	41,324
0674	State Charter School Comm	586	260,996	-
0675	Electronics Recycling	532	1,217,982	1,363,687
0689	Agriculture Pesticide Control	406	869,987	1,157,068
0692	ICCB Adult Education Fund	684	3,697,445	3,223,261
0698	Long Term Care Ombudsman Fund	402	1,565,977	619,858
0700	USDA Women, Infants & Children	444	13,223,804	7,975,505
0701	Federal Student Incentive Trust	691	-	330,591
0702	Assist Living & Shared Hou Reg	482	1,478,978	1,405,011
0705	State Police Whistleblower Rew	493	43,499	82,648
0710	Homeland Security Emerg Prepar	588	22,358,668	17,603,964
0711	State Lottery	458	65,814,523	58,679,880
0711	State Lottery	360	434,994	247,943
0718	Community Mental Health Medical	444	2,827,458	1,487,659
0722	Comptroller Debt Recovery Trust Fund	360	-	991,773
0724	Dept of Labor Federal Projects	452	2,479,463	2,727,375
0726	Federal Industrial Services	452	5,002,426	3,140,613
0731	IL Clean Water	532	40,454,400	33,513,650
0732	Secretary of State DUI Adminis	350	3,740,944	3,181,937
0737	Energy Administration	420	2,348,965	1,239,716

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0740	Medicaid Buy In Program Revolv	478	\$ 1,609,476	\$ 1,900,898
0745	State's Attorney Appel Prosec Co	295	2,609,961	702,506
0746	Home Inspection Administration	440	391,494	165,295
0751	Private Business and Vocational Schools Quality Assurance Fund	601	1,870,472	1,033,096
0755	State Employees Def Comp Plan	416	3,653,946	2,520,755
0757	Child Support Administrative	478	370,440,503	307,118,919
0762	Local Initiative	444	2,479,463	1,239,716
0763	Tourism Promotions	420	19,835,706	12,645,101
0765	Federal Surface Mining Control	422	9,047,866	7,562,266
0772	Career and Technical Education Fund	684	565,492	-
0773	ISAC Loan Purch Prog Payroll	691	2,609,961	1,405,011
0776	Pres Libr & Museum Operating	541	14,876,779	-
0790	Private Sewage Disposal Program	482	608,991	537,210
0792	Cemetary Oversight Lcns&Dscpln	440	2,827,458	1,983,545
0795	Bank & Trust Company	440/360	44,412,841	33,637,621
0796	Nuclear Safety Emerg Preparedness	588/360	44,195,344	33,431,002
0798	Rehab Servs EL & Second ED Act	444	260,996	330,591
0801	AG State Proj & Crt Order Dist	340	7,829,884	10,083,022
0802	Personal Property Tax Replace	360	127,801,103	107,359,385
0802	Personal Property Tax Replace	492	77,994,343	68,225,691
0802	Personal Property Tax Replace	580	15,137,775	12,479,805
0802	Personal Property Tax Replace	548	4,784,929	3,843,119
0802	Personal Property Tax Replace	295	-	454,562
0817	State Police Operations Assist	493	7,264,392	-
0821	Dram Shop	492	14,789,781	11,446,709
0823	IL State Dental Disciplinary	440	2,479,463	1,694,278
0826	Agriculture Federal Projects	406	304,495	-
0828	Hazardous Waste	532	13,745,796	10,578,908
0829	Comm Assoc Manager Lcns & Disc	440	1,391,979	743,829
0838	Public Health Federal Projects	482	565,492	454,562

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0850	Real Estate License Admin	440	\$ 15,311,773	\$ 13,140,987
0855	National Flood Insurance Program	422	1,087,484	743,829
0859	Federal Energy	420	956,986	702,506
0863	Cycle Rider Safety Training	494	565,492	-
0870	Low Income Energy Block Grant	420	8,917,368	7,314,323
0871	Community Services Block Grant	420	1,348,480	1,239,716
0872	Maternal & Child Health Serv Blk	482	5,306,921	4,339,005
0872	Maternal & Child Health Serv Blk	444	1,174,483	-
0873	Preventative Health&Hlth Serv Bl	482	4,132,439	3,347,233
0875	Com Dev/Small City Blk Grant	420	2,261,966	1,983,545
0876	Community MH Servs Block Grant	444	1,522,477	702,506
0879	Traffic & Crim Conviction Sur	569/493	11,135,835	8,182,124
0882	Sheffield 2/1982 Agreed Order	588	608,991	454,562
0883	Intra-Agency Services	420	13,354,302	15,909,686
0884	DNR Special Projects	422	478,493	-
0885	Wage Theft Prevention Fund	452	956,986	371,915
0888	Design Professional Admin & In	440	2,870,957	2,520,755
0894	DNR Federal Projects	422	7,655,886	6,363,874
0896	Public Health Spec State Projects	482	1,261,481	1,198,392
0897	Veterans' Affairs Fed Projects	497	391,494	82,648
0903	State Surplus Property Rev	416	8,699,871	5,330,778
0904	IL State Police Federal Projs	493	12,484,315	11,074,794
0905	IL Forestry Development	422	16,486,255	7,355,647
0906	State Police Services	493	32,102,524	23,306,656
0911	Juvenile Justice Trust	444	304,495	123,972
0913	Federal Workforce Training	420	24,142,142	19,918,100
0920	Metabolic Screening & Treatment	482	14,746,281	12,769,072
0921	DHS Recoveries Trust	444	31,711,029	29,257,292
0922	Insurance Producer Admin	446/360	52,895,215	43,968,586
0925	Coal Technology Assist	422/420	1,043,985	5,537,397

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0929	Violent Crime Victims Assist	340	\$ 7,960,382	\$ 10,785,527
0938	Hearing Instrument Dispen Exam	482	173,997	247,943
0940	Self-Insurers Security	563	652,490	578,534
0942	Low-Level Rad Waste Fac Dev&Op	588	1,174,483	743,829
0944	Enviro Protection Permit & Insp	532	26,012,614	20,207,367
0951	Narcotics Profit Forfeiture	295	304,495	206,619
0962	Park & Conservation	422/360	112,010,838	66,448,765
0963	Vehicle Inspection	532	26,056,113	23,513,276
0963	Vehicle Inspection	350	8,873,868	6,653,141
0969	Local Tourism Fund	420	-	82,648
0971	Build Illinois Bond	420/507	7,177,393	5,000,187
0973	IL Capital Revolving Loan	420	3,392,950	2,314,136
0982	Adeline Jay Geo-Karis IL Beach	422	1,391,979	82,648
0988	Attorney General Federal Grant	340	1,087,484	702,506
0991	Abandoned Minded Lands Reclaim	422	17,051,747	11,529,357
0997	Insurance Financial Regulation	446	53,069,212	41,323,859
UNIV	Chicago State Univ	608	17,095,246	7,272,999
UNIV	Eastern IL Univ	612	10,004,852	10,206,993
UNIV	Governor's State Univ	616	40,062,905	32,439,229
UNIV	Northeastern State Univ	620	41,802,880	40,084,143
UNIV	Western IL Univ	628	21,184,186	16,653,515
UNIV	Illinois State Univ	636	33,755,499	30,042,445
UNIV	Northern IL Univ	644	45,630,823	49,836,574
UNIV	Southern IL Univ	664	228,850,104	174,634,628
UNIV	University of IL	676	1,632,400,275	1,314,759,893
	<b>Grand total<sup>1</sup></b>		<b>\$ 43,499,354,457</b>	<b>\$ 41,323,858,855</b>

<sup>1</sup> The sum of the values by employer may differ from the plan totals due to rounding

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 5,363,347	\$ -	\$ 5,363,347
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	5,108,054	1,677,632,747	1,682,740,801
0001	General Revenue Requested Appropriation - relating to State Agencies	350	286,715	80,262,415	80,549,130
0001	General Revenue Requested Appropriation - relating to State Agencies	416	55,172	39,140,948	39,196,120
0001	General Revenue Requested Appropriation - relating to State Agencies	418	369,333	114,291,905	114,661,238
0001	General Revenue Requested Appropriation - relating to State Agencies	426	1,505,553	555,388,921	556,894,474
0001	General Revenue Requested Appropriation - relating to State Agencies	444	1,377,295	437,149,479	438,526,774
0001	General Revenue Requested Appropriation - relating to State Agencies	478	113,276	27,223,188	27,336,464
0001	General Revenue Requested Appropriation - relating to State Agencies	492	121,204	26,031,441	26,152,645
0001	General Revenue Requested Appropriation - relating to State Agencies	586	24,784	1,923,897	1,948,681
0001	General Revenue Requested Appropriation - relating to State Agencies	691	4,475	-	4,475
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	1,250,247	396,220,553	397,470,800
0001	General Revenue	812	20,055	53,770,655	53,790,710
0007	Education Assistance	812	248,717	666,841,359	667,090,076
0011	Road	494	720,057	-	720,057
0011	Road	360	93	-	93
0012	Motor Fuel Tax	492	27,367	-	27,367
0012	Motor Fuel Tax	494	3,431	-	3,431
0013	Prevent & Treat Alcohol & Sub	444	1,947	-	1,947
0014	Food & Drug Safety	482	199	-	199
0016	Teacher Certificate Fee Revolving	586	3,669	-	3,669
0018	Transportation Regulatory	524	7,537	-	7,537
0021	Financial Institutions	440	4,477	-	4,477
0022	General Professions Dedicated	440	2,451	-	2,451
0026	Live & Learn	350	397	35,516	35,913
0036	IL Veterans' Rehabilitation	444	1,007	2,663,672	2,664,679
0039	State Boating Act	422	6,451	710,312	716,763
0040	State Parks	422	3,656	2,912,281	2,915,937
0041	Wildlife & Fish	422	33,514	-	33,514
0042	Salmon	422	172	106,547	106,719

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0044	Lobbyist Registration Admin	350	\$ 821	\$ -	\$ 821
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	592	11,604	-	11,604
0050	Mental Health	444	1,099	-	1,099
0052	Federal Title III SS & Employ	427	127,419	-	127,419
0052	Federal Title III SS & Employ	360	172	-	172
0054	State Pensions	370	7,921	-	7,921
0057	IL State Pharmacy Disciplinary	440	1,192	568,250	569,442
0059	Public Utility	524	17,419	-	17,419
0063	Public Health Services	482	36,282	-	36,282
0065	US Environmental Protection	532	18,135	-	18,135
0067	Radiation Protection	588/360	3,365	-	3,365
0068	Hospital Licensure Fund	482	185	390,672	390,857
0072	Underground Storage Tank	532	5,709	-	5,709
0072	Underground Storage Tank	592	2,490	-	2,490
0072	Underground Storage Tank	492	1,378	-	1,378
0074	EPA Special State Projects Trust Fund	532	371	-	371
0075	Compassionate Use of Medical Cannabis	406	1,378	1,029,953	1,031,331
0075	Compassionate Use of Medical Cannabis	482	742	-	742
0075	Compassionate Use of Medical Cannabis	440	623	-	623
0075	Compassionate Use of Medical Cannabis	493	199	248,609	248,808
0077	Mines & Minerals UIC	422	225	-	225
0078	Solid Waste Management	532/420	6,239	-	6,239
0081	Vocational Rehabilitation	444	51,105	-	51,105
0085	IL Gaming Law Enforcement	340	954	-	954
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	1,205	-	1,205
0090	Special Federal Grant Project	295	238	-	238
0091	Clean Air Act (CAA) Permit	532	8,822	-	8,822
0093	IL State Medical Disciplinary	440	2,716	-	2,716

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0117	St Appellate Defender Federal	290	\$ -	\$ -	\$ -
0118	Facility Licensing	482	318	-	318
0129	State Gaming	565	33,434	-	33,434
0129	State Gaming	444	26	-	26
0131	Council on Dev Disabilities	558	662	-	662
0137	Plugging & Restoration	422	358	-	358
0141	Capital Development	511	15,167	9,411,640	9,426,807
0141	Capital Development	422	848	-	848
0141	Capital Development	507	768	-	768
0144	SBE Special Purpose Trust	586	2,013	1,953,360	1,955,373
0145	Explosives Regulatory	422	79	-	79
0146	Aggregate Operations Regulatory	422	146	-	146
0147	Coal Mining Regulatory	422	132	-	132
0148	Mental Health Reporting	444	132	-	132
0148	Mental Health Reporting	493	172	248,610	248,782
0151	Reg CPA Admin & Disciplinary	440	609	-	609
0152	State Crime Laboratory	493	278	745,828	746,106
0156	Motor Vehicle Theft Prevention	546	132	-	132
0161	SBE GED Testing Fund	684	212	568,250	568,462
0163	Weights & Measures	406	4,756	-	4,756
0163	Weights & Measures	360	212	177,578	177,790
0167	Division of Corp Regis LLP	350	199	-	199
0175	IL School Asbestos Abatement	482	649	142,062	142,711
0177	CHIP Board Payroll Trust	527	993	-	993
0182	Driver Services Administration	350	318	-	318
0184	ICJIA Violence Prevention	546	185	-	185
0185	Secretary of State Spec Lic Pl	350	1,682	-	1,682
0193	Loc Govt Health Insurance Res	416	609	-	609
0195	IPTIP Administrative Trust	370	2,119	603,766	605,885
0199	Illinois Fisheries Management	422	768	-	768

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0203	Tchr Health Insurance Security	416	\$ 941	\$ -	\$ 941
0207	Pollution Control Board St Tr	532	-	-	-
0209	State Police Firearm Services	493	4,782	-	4,782
0211	DHS Technology Initiative	444	636	923,406	924,042
0214	Brownfields Redevelopment	532	1,033	-	1,033
0215	Capital Develop Brd Revolving	511	-	-	-
0218	Professions Indirect Cost	440	14,505	-	14,505
0218	Professions Indirect Cost	360	344	-	344
0220	DCFS Children's Services	418	13	35,515	35,528
0238	IL Health Facilities Planning	482	821	-	821
0240	Emergency Public Health	482	132	-	132
0242	ISAC Accounts Receivable	691	66	177,578	177,644
0243	Credit Union	440	2,464	-	2,464
0244	Savings & Resid Finance Reg	440	2,345	-	2,345
0258	Nursing Dedicated & Professional	440	1,523	-	1,523
0259	Optometric Licn & Disc Brd	440	132	-	132
0261	Underground Resource Conserv	422	93	-	93
0270	Water Revolving	532	11,962	-	11,962
0274	Self-Insurers Administration	563	477	-	477
0276	Drunk & Drugged Driving Prevention	444	397	-	397
0285	Long Term Care Monitor/Receive	482	16,267	-	16,267
0286	IL Affordable Housing Trust	492	53	142,062	142,115
0287	Home Care Services Agy Licensure	482	623	-	623
0288	Community Water Supply Lab	532	782	-	782
0290	Fertilizer Control	406	1,497	2,237,484	2,238,981
0292	Security Investors Education	350	93	-	93
0294	Used Tire Management	532/482	5,246	-	5,246
0298	Natural Areas Acquisition	422	5,365	994,438	999,803
0299	Open Space Lands Acquis&Devel	422	742	248,610	249,352
0318	ICJIA Vio Prevent Sp Prj	546	384	1,029,953	1,030,337

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0327	Tattoo & Body Prcng Estab Regis	482	\$ -	\$ -	\$ -
0329	County Provider Trust	478	4,239	-	4,239
0333	Federal Support Agreement Rev	466	10,491	-	10,491
0335	Criminal Justice Info Projects	546	79	-	79
0336	Environmental Lab Certificate	532	265	319,640	319,905
0339	Illinois Community College Board Contracts and Grants Fund	684	159	-	159
0340	Public Health Lab Serv Rev	482	768	426,188	426,956
0344	Care Prov for Persons with DD	478	132	35,516	35,648
0345	Long Term Care Provider	478	609	-	609
0345	Long Term Care Provider	482	503	213,094	213,597
0357	Child Labor Enforcement	452	530	-	530
0359	IMSA Special Purposes Trust Fund	692	93	-	93
0360	Lead Poisoning Screening	482	79	-	79
0362	Securities Audit & Enforcement	350	6,835	-	6,835
0363	Dept of Business Serv Sp Ops	350	10,491	-	10,491
0368	Drug Treatment	444	450	-	450
0369	Feed Control	406	1,364	958,922	960,286
0370	Tanning Facility Permit	482	-	-	-
0372	Plumbing Licensure & Program	482	1,325	-	1,325
0384	Tax Compliance & Admin	492	6,279	-	6,279
0386	Appraisal Administration	440	609	-	609
0387	Small Bus Environmental Assist	420	225	-	225
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402/446	742	319,640	320,382
0398	EMS Assistance	482	490	35,515	36,005
0408	DHS Special Purpose Trust	444	5,974	-	5,974
0410	SBE Federal Dept of Agriculture	586	4,716	-	4,716
0421	Public Aid Recoveries Trust	478	32,957	-	32,957
0425	IL Power Agency Operations	360/445	623	-	623
0428	Supreme Court Historic Preserv	210	437	-	437

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0434	Court of Claims Admin & Grant	528	\$ 132	\$ -	\$ 132
0435	Charitable Trust Stabilization Fund	370	278	568,249	568,527
0440	Agricultural Master	406	1,086	-	1,086
0445	Sex Offender Investigation	493	66	-	66
0447	GI Education	497	676	248,609	249,285
0449	Interpreters for the Deaf	526	-	-	-
0453	Monitoring Device Driving Permit	350	1,444	497,219	498,663
0455	IL State Toll Highway Revenue	557	33,381	-	33,381
0473	Teachers Retirement System	593	24,784	-	24,784
0476	Wholesale Meat	406	6,584	-	6,584
0477	Judges Retirement System	275	662	-	662
0480	Secretary of State ID Security	350	517	-	517
0481	General Assembly Retirement	131	172	-	172
0483	Secretary of State Spec Serv	350	7,617	-	7,617
0484	Nuclear Civil Protection Planning Fund	588	66	177,578	177,644
0488	Criminal Justice Trust	546	3,126	2,130,938	2,134,064
0491	Federal Aid Disaster	588	623	-	623
0495	Old Age Survivors Insurance	444	52,125	-	52,125
0497	Federal Civil Prepared Admin	588	53	-	53
0502	Early Intervention Service Rev	444	1,060	-	1,060
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	106	-	106
0514	State Asset Forfeiture	493	106	-	106
0523	Dept of Corrections Reimbursem	425	755	-	755
0523	Dept of Corrections Reimbursem	426	755	71,031	71,786
0524	Health Facilities Plan Review	482	768	-	768
0531	Energy Efficiency Portfolio	420	2,570	-	2,570
0533	Attorney General Tobacco	340	2,437	-	2,437
0534	IL Workers' Comp Comm Operations	563/446/360	19,155	-	19,155
0535	Sex Offender Registration	493	79	-	79

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0536	Leads Maintenance	493	\$ 371	\$ -	\$ 371
0537	State Offender DNA Identification	493	503	-	503
0538	IL Historic Sites	541	-	-	-
0539	Death Penalty Abolition	546	265	-	265
0542	Ag Court Order & Vol Comply	340	5,987	-	5,987
0546	Public Pension Regulation	446	1,126	-	1,126
0549	IL Charity Bureau	340	1,762	-	1,762
0550	Supplemental Low Income Energy	420	649	745,828	746,477
0560	SBE Federal Agency Services	586	185	-	185
0561	SBE Federal Dept of Education	586	12,147	-	12,147
0562	Pawnbroker Regulation	440	26	-	26
0564	Renewable Energy Resources Tr	420	-	-	-
0566	DCFS Federal Projects	418	291	-	291
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	238	177,577	177,815
0568	School Infrastructure	507	106	-	106
0576	Pesticide Control	406/482	4,623	-	4,623
0577	Community College Health Insur	416	291	-	291
0579	Savings Institutions Regulatory Fund	440	291	-	291
0582	DCFS Special Purposes Fund	418	225	603,766	603,991
0592	DHS Federal Projects	444	344	-	344
0600	Attorney General Whistleblower	340	4,650	-	4,650
0606	Health Information Exchange	534	132	-	132
0607	Special Projects Division	442	1,802	355,156	356,958
0608	Partners for Conservation	422/406	2,133	-	2,133
0612	Statewide 9-1-1 Fund	493	636	852,375	853,011
0618	Services for Older Americans	402	1,444	639,282	640,726
0622	Motor Vehicle License Plate	350	1,113	426,187	427,300
0627	Public Transportation	509	623	461,703	462,326
0632	Horse Racing	579	3,232	-	3,232

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0635	Death Certificate Surcharge	482	\$ 450	\$ -	\$ 450
0636	Commerce & Comm Affairs Asst	420	821	-	821
0644	Commitment to Human Services Fund	546	424	1,136,500	1,136,924
0646	Alcoholism & Substance Abuse	444	-	-	-
0649	Motor Carrier Safety Inspection	493	1,735	-	1,735
0654	Healthy Smiles	482	93	-	93
0659	Historic Property Admin Fund	420	40	-	40
0660	Academic Quality Assurance Fund	601	212	-	212
0664	Student Loan Operations	691	16,598	3,587,078	3,603,676
0668	College Savings Pool Administr	370	1,285	568,249	569,534
0673	Dept of Insurance Fed Trust	446	13	-	13
0674	State Charter School Comm	586	-	-	-
0675	Electronics Recycling	532	437	177,578	178,015
0689	Agriculture Pesticide Control	406	371	284,125	284,496
0692	ICCB Adult Education Fund	684	1,033	-	1,033
0698	Long Term Care Ombudsman Fund	402	199	-	199
0700	USDA Women, Infants & Children	444	2,557	-	2,557
0701	Federal Student Incentive Trust	691	106	284,125	284,231
0702	Assist Living & Shared Hou Reg	482	450	-	450
0705	State Police Whistleblower Rew	493	26	35,516	35,542
0710	Homeland Security Emerg Prepar	588	5,643	-	5,643
0711	State Lottery	458	18,810	-	18,810
0711	State Lottery	360	79	-	79
0718	Community Mental Health Medical	444	477	-	477
0722	Comptroller Debt Recovery Trust Fund	360	318	852,375	852,693
0724	Dept of Labor Federal Projects	452	874	319,640	320,514
0726	Federal Industrial Services	452	1,007	-	1,007
0731	IL Clean Water	532	10,743	-	10,743
0732	Secretary of State DUI Adminis	350	1,020	-	1,020
0737	Energy Administration	420	397	-	397

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0740	Medicaid Buy In Program Revolv	478	\$ 609	\$ 319,640	\$ 320,249
0745	State's Attorney Appel Prosec Co	295	225	-	225
0746	Home Inspection Administration	440	53	-	53
0751	Private Business and Vocational Schools Quality Assurance Fund	601	331	-	331
0755	State Employees Def Comp Plan	416	808	-	808
0757	Child Support Administrative	478	98,448	-	98,448
0762	Local Initiative	444	397	-	397
0763	Tourism Promotions	420	4,053	-	4,053
0765	Federal Surface Mining Control	422	2,424	-	2,424
0772	Career and Technical Education Fund	684	-	-	-
0773	ISAC Loan Purch Prog Payroll	691	450	-	450
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	172	-	172
0792	Cemetary Oversight Lcns&Dscpln	440	636	-	636
0795	Bank & Trust Company	440/360	10,783	-	10,783
0796	Nuclear Safety Emerg Preparedness	588/360	10,716	-	10,716
0798	Rehab Servs EL & Second ED Act	444	106	71,031	71,137
0801	AG State Proj & Crt Order Dist	340	3,232	2,272,999	2,276,231
0802	Personal Property Tax Replace	360	34,415	-	34,415
0802	Personal Property Tax Replace	492	21,870	-	21,870
0802	Personal Property Tax Replace	580	4,000	-	4,000
0802	Personal Property Tax Replace	548	1,232	-	1,232
0802	Personal Property Tax Replace	295	146	390,672	390,818
0817	State Police Operations Assist	493	-	-	-
0821	Dram Shop	492	3,669	-	3,669
0823	IL State Dental Disciplinary	440	543	-	543
0826	Agriculture Federal Projects	406	-	-	-
0828	Hazardous Waste	532	3,391	-	3,391
0829	Comm Assoc Manager Lcns & Disc	440	238	-	238
0838	Public Health Federal Projects	482	146	-	146

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0850	Real Estate License Admin	440	\$ 4,212	\$ -	\$ 4,212
0855	National Flood Insurance Program	422	238	-	238
0859	Federal Energy	420	225	-	225
0863	Cycle Rider Safety Training	494	-	-	-
0870	Low Income Energy Block Grant	420	2,345	-	2,345
0871	Community Services Block Grant	420	397	-	397
0872	Maternal & Child Health Serv Blk	482	1,391	-	1,391
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	1,073	-	1,073
0875	Com Dev/Small City Blk Grant	420	636	-	636
0876	Community MH Servs Block Grant	444	225	-	225
0879	Traffic & Crim Conviction Sur	569/493	2,623	-	2,623
0882	Sheffield 2/1982 Agreed Order	588	146	-	146
0883	Intra-Agency Services	420	5,100	2,770,218	2,775,318
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	119	-	119
0888	Design Professional Admin & In	440	808	-	808
0894	DNR Federal Projects	422	2,040	-	2,040
0896	Public Health Spec State Projects	482	384	-	384
0897	Veterans' Affairs Fed Projects	497	26	-	26
0903	State Surplus Property Rev	416	1,709	-	1,709
0904	IL State Police Federal Projs	493	3,550	-	3,550
0905	IL Forestry Development	422	2,358	-	2,358
0906	State Police Services	493	7,471	-	7,471
0911	Juvenile Justice Trust	444	40	-	40
0913	Federal Workforce Training	420	6,385	-	6,385
0920	Metabolic Screening & Treatment	482	4,093	-	4,093
0921	DHS Recoveries Trust	444	9,379	-	9,379
0922	Insurance Producer Admin	446/360	14,094	-	14,094
0925	Coal Technology Assist	422/420	1,775	3,906,718	3,908,493

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FUND	Fund Name	Agency #	Deferred Outflows		
			Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0929	Violent Crime Victims Assist	340	\$ 3,457	\$ 2,770,219	\$ 2,773,676
0938	Hearing Instrument Dispen Exam	482	79	71,031	71,110
0940	Self-Insurers Security	563	185	-	185
0942	Low-Level Rad Waste Fac Dev&Op	588	238	-	238
0944	Enviro Protection Permit & Insp	532	6,478	-	6,478
0951	Narcotics Profit Forfeiture	295	66	-	66
0962	Park & Conservation	422/360	21,300	-	21,300
0963	Vehicle Inspection	532	7,537	-	7,537
0963	Vehicle Inspection	350	2,133	-	2,133
0969	Local Tourism Fund	420	26	71,031	71,057
0971	Build Illinois Bond	420/507	1,603	-	1,603
0973	IL Capital Revolving Loan	420	742	-	742
0982	Adeline Jay Geo-Karis IL Beach	422	26	-	26
0988	Attorney General Federal Grant	340	225	-	225
0991	Abandoned Minded Lands Reclaim	422	3,696	-	3,696
0997	Insurance Financial Regulation	446	13,247	-	13,247
UNIV	Chicago State Univ	608	2,331	-	2,331
UNIV	Eastern IL Univ	612	3,272	603,766	607,038
UNIV	Governor's State Univ	616	10,399	-	10,399
UNIV	Northeastern State Univ	620	12,849	319,640	332,489
UNIV	Western IL Univ	628	5,338	-	5,338
UNIV	Illinois State Univ	636	9,630	-	9,630
UNIV	Northern IL Univ	644	15,975	5,575,952	5,591,927
UNIV	Southern IL Univ	664	55,980	-	55,980
UNIV	University of IL	676	421,453	-	421,453
<b>Grand total<sup>1</sup></b>			<b>\$ 13,246,560</b>	<b>\$ 2,463,202,829</b>	<b>\$ 2,476,449,389</b>

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<sup>1</sup> The sum of the values by employer may differ from the plan totals due to rounding

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Deferred Inflows

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FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 1,588,645,726	\$ 1,453,228,308	\$ 3,041,874,034
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	1,513,020,591	11,736,877	1,524,757,468
0001	General Revenue Requested Appropriation - relating to State Agencies	350	84,925,846	-	84,925,846
0001	General Revenue Requested Appropriation - relating to State Agencies	416	16,342,135	-	16,342,135
0001	General Revenue Requested Appropriation - relating to State Agencies	418	109,397,441	-	109,397,441
0001	General Revenue Requested Appropriation - relating to State Agencies	426	445,949,202	-	445,949,202
0001	General Revenue Requested Appropriation - relating to State Agencies	444	407,958,768	-	407,958,768
0001	General Revenue Requested Appropriation - relating to State Agencies	478	33,552,745	-	33,552,745
0001	General Revenue Requested Appropriation - relating to State Agencies	492	35,900,953	-	35,900,953
0001	General Revenue Requested Appropriation - relating to State Agencies	586	7,341,176	-	7,341,176
0001	General Revenue Requested Appropriation - relating to State Agencies	691	1,325,406	11,736,877	13,062,283
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	370,326,919	-	370,326,919
0001	General Revenue	812	5,940,461	-	5,940,461
0007	Education Assistance	812	73,671,137	-	73,671,137
0011	Road	494	213,283,750	96,993,170	310,276,920
0011	Road	360	27,466	35,516	62,982
0012	Motor Fuel Tax	492	8,106,336	11,791,187	19,897,523
0012	Motor Fuel Tax	494	1,016,235	15,946,515	16,962,750
0013	Prevent & Treat Alcohol & Sub	444	576,782	639,281	1,216,063
0014	Food & Drug Safety	482	58,855	248,610	307,465
0016	Teacher Certificate Fee Revolving	586	1,086,861	319,640	1,406,501
0018	Transportation Regulatory	524	2,232,578	1,385,109	3,617,687
0021	Financial Institutions	440	1,326,206	1,988,875	3,315,081
0022	General Professions Dedicated	440	725,882	2,024,390	2,750,272
0026	Live & Learn	350	117,711	-	117,711
0036	IL Veterans' Rehabilitation	444	298,200	-	298,200
0039	State Boating Act	422	1,910,835	-	1,910,835
0040	State Parks	422	1,082,937	-	1,082,937
0041	Wildlife & Fish	422	9,926,927	7,564,828	17,491,755
0042	Salmon	422	51,008	-	51,008

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			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0044	Lobbyist Registration Admin	350	\$ 243,269	\$ -	\$ 243,269
0045	Agricultural Premium	406	-	710,312	710,312
0047	Fire Prevention	592	3,437,149	5,789,046	9,226,195
0050	Mental Health	444	325,666	7,422,766	7,748,432
0052	Federal Title III SS & Employ	427	37,741,940	53,699,623	91,441,563
0052	Federal Title III SS & Employ	360	51,008	35,515	86,523
0054	State Pensions	370	2,346,365	1,811,297	4,157,662
0057	IL State Pharmacy Disciplinary	440	353,132	-	353,132
0059	Public Utility	524	5,159,648	10,050,921	15,210,569
0063	Public Health Services	482	10,746,977	7,564,828	18,311,805
0065	US Environmental Protection	532	5,371,527	11,151,907	16,523,434
0067	Radiation Protection	588/360	996,616	1,278,563	2,275,179
0068	Hospital Licensure Fund	482	54,932	-	54,932
0072	Underground Storage Tank	532	1,691,109	319,640	2,010,749
0072	Underground Storage Tank	592	737,653	497,219	1,234,872
0072	Underground Storage Tank	492	408,063	532,734	940,797
0074	EPA Special State Projects Trust Fund	532	109,863	461,703	571,566
0075	Compassionate Use of Medical Cannabis	406	408,063	-	408,063
0075	Compassionate Use of Medical Cannabis	482	219,726	461,703	681,429
0075	Compassionate Use of Medical Cannabis	440	184,413	497,219	681,632
0075	Compassionate Use of Medical Cannabis	493	58,855	-	58,855
0077	Mines & Minerals UIC	422	66,703	71,031	137,734
0078	Solid Waste Management	532/420	1,848,056	3,445,015	5,293,071
0081	Vocational Rehabilitation	444	15,137,582	34,734,281	49,871,863
0085	IL Gaming Law Enforcement	340	282,505	355,156	637,661
0085	IL Gaming Law Enforcement	492	-	781,344	781,344
0089	Subtitle D Management	532	357,055	816,859	1,173,914
0090	Special Federal Grant Project	295	70,626	-	70,626
0091	Clean Air Act (CAA) Permit	532	2,613,175	7,564,828	10,178,003
0093	IL State Medical Disciplinary	440	804,356	1,740,265	2,544,621

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			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0117	St Appellate Defender Federal	290	\$ -	\$ 177,578	\$ 177,578
0118	Facility Licensing	482	94,168	1,562,687	1,656,855
0129	State Gaming	565	9,903,385	14,916,562	24,819,947
0129	State Gaming	444	7,847	248,609	256,456
0131	Council on Dev Disabilities	558	196,184	674,796	870,980
0137	Plugging & Restoration	422	105,940	1,527,172	1,633,112
0141	Capital Development	511	4,492,621	-	4,492,621
0141	Capital Development	422	251,116	461,703	712,819
0141	Capital Development	507	227,574	426,187	653,761
0144	SBE Special Purpose Trust	586	596,400	-	596,400
0145	Explosives Regulatory	422	23,542	71,031	94,573
0146	Aggregate Operations Regulatory	422	43,161	106,547	149,708
0147	Coal Mining Regulatory	422	39,237	35,515	74,752
0148	Mental Health Reporting	444	39,237	284,124	323,361
0148	Mental Health Reporting	493	51,008	-	51,008
0151	Reg CPA Admin & Disciplinary	440	180,490	142,063	322,553
0152	State Crime Laboratory	493	82,397	-	82,397
0156	Motor Vehicle Theft Prevention	546	39,237	426,187	465,424
0161	SBE GED Testing Fund	684	62,779	-	62,779
0163	Weights & Measures	406	1,408,603	887,891	2,296,494
0163	Weights & Measures	360	62,779	-	62,779
0167	Division of Corp Regis LLP	350	58,855	177,578	236,433
0175	IL School Asbestos Abatement	482	192,261	-	192,261
0177	CHIP Board Payroll Trust	527	294,276	1,917,844	2,212,120
0182	Driver Services Administration	350	94,168	2,059,906	2,154,074
0184	ICJIA Violence Prevention	546	54,932	1,491,656	1,546,588
0185	Secretary of State Spec Lic Pl	350	498,308	639,281	1,137,589
0193	Loc Govt Health Insurance Res	416	180,490	213,094	393,584
0195	IPTIP Administrative Trust	370	627,790	-	627,790
0199	Illinois Fisheries Management	422	227,574	1,029,953	1,257,527

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			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0203	Tchr Health Insurance Security	416	\$ 278,582	\$ 674,797	\$ 953,379
0207	Pollution Control Board St Tr	532	-	284,125	284,125
0209	State Police Firearm Services	493	1,416,451	3,373,985	4,790,436
0211	DHS Technology Initiative	444	188,337	-	188,337
0214	Brownfields Redevelopment	532	306,048	284,124	590,172
0215	Capital Develop Brd Revolving	511	-	14,774,499	14,774,499
0218	Professions Indirect Cost	440	4,296,437	3,764,657	8,061,094
0218	Professions Indirect Cost	360	102,016	497,219	599,235
0220	DCFS Children's Services	418	3,924	-	3,924
0238	IL Health Facilities Planning	482	243,269	852,375	1,095,644
0240	Emergency Public Health	482	39,237	745,828	785,065
0242	ISAC Accounts Receivable	691	19,618	-	19,618
0243	Credit Union	440	729,806	994,438	1,724,244
0244	Savings & Resid Finance Reg	440	694,493	1,598,203	2,292,696
0258	Nursing Dedicated & Professional	440	451,224	319,640	770,864
0259	Optometric Licn & Disc Brd	440	39,237	177,577	216,814
0261	Underground Resource Conserv	422	27,466	2,983,313	3,010,779
0270	Water Revolving	532	3,543,089	9,127,515	12,670,604
0274	Self-Insurers Administration	563	141,253	71,031	212,284
0276	Drunk & Drugged Driving Prevention	444	117,711	319,640	437,351
0285	Long Term Care Monitor/Receive	482	4,818,287	9,589,219	14,407,506
0286	IL Affordable Housing Trust	492	15,695	-	15,695
0287	Home Care Services Agy Licensure	482	184,413	923,406	1,107,819
0288	Community Water Supply Lab	532	231,498	355,156	586,654
0290	Fertilizer Control	406	443,377	-	443,377
0292	Security Investors Education	350	27,466	35,516	62,982
0294	Used Tire Management	532/482	1,553,780	2,130,938	3,684,718
0298	Natural Areas Acquisition	422	1,589,093	-	1,589,093
0299	Open Space Lands Acquis&Devel	422	219,726	-	219,726
0318	ICJIA Vio Prevent Sp Prj	546	113,787	-	113,787

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			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0327	Tattoo & Body Prcng Estab Regis	482	\$ -	\$ 355,157	\$ 355,157
0329	County Provider Trust	478	1,255,580	2,308,516	3,564,096
0333	Federal Support Agreement Rev	466	3,107,560	3,054,343	6,161,903
0335	Criminal Justice Info Projects	546	23,542	35,515	59,057
0336	Environmental Lab Certificate	532	78,474	-	78,474
0339	Illinois Community College Board Contracts and Grants Fund	684	47,084	142,063	189,147
0340	Public Health Lab Serv Rev	482	227,574	-	227,574
0344	Care Prov for Persons with DD	478	39,237	-	39,237
0345	Long Term Care Provider	478	180,490	852,375	1,032,865
0345	Long Term Care Provider	482	149,100	-	149,100
0357	Child Labor Enforcement	452	156,947	142,063	299,010
0359	IMSA Special Purposes Trust Fund	692	27,466	177,578	205,044
0360	Lead Poisoning Screening	482	23,542	745,829	769,371
0362	Securities Audit & Enforcement	350	2,024,622	2,983,313	5,007,935
0363	Dept of Business Serv Sp Ops	350	3,107,560	2,912,281	6,019,841
0368	Drug Treatment	444	133,405	497,219	630,624
0369	Feed Control	406	404,140	-	404,140
0370	Tanning Facility Permit	482	-	248,609	248,609
0372	Plumbing Licensure & Program	482	392,369	1,172,016	1,564,385
0384	Tax Compliance & Admin	492	1,859,827	21,629,015	23,488,842
0386	Appraisal Administration	440	180,490	426,188	606,678
0387	Small Bus Environmental Assist	420	66,703	355,157	421,860
0394	Gaining Early Awareness & Read	444	-	319,640	319,640
0396	Senior Health Insurance Prog	402/446	219,726	-	219,726
0398	EMS Assistance	482	145,176	-	145,176
0408	DHS Special Purpose Trust	444	1,769,583	2,379,547	4,149,130
0410	SBE Federal Dept of Agriculture	586	1,396,832	603,766	2,000,598
0421	Public Aid Recoveries Trust	478	9,762,132	6,428,328	16,190,460
0425	IL Power Agency Operations	360/445	184,413	213,094	397,507
0428	Supreme Court Historic Preserv	210	129,482	71,031	200,513

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			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0434	Court of Claims Admin & Grant	528	\$ 39,237	\$ 35,515	\$ 74,752
0435	Charitable Trust Stabilization Fund	370	82,397	-	82,397
0440	Agricultural Master	406	321,742	-	321,742
0445	Sex Offender Investigation	493	19,618	35,515	55,133
0447	GI Education	497	200,108	-	200,108
0449	Interpreters for the Deaf	526	-	35,515	35,515
0453	Monitoring Device Driving Permit	350	427,682	-	427,682
0455	IL State Toll Highway Revenue	557	9,887,690	31,537,874	41,425,564
0473	Teachers Retirement System	593	7,341,217	4,830,125	12,171,342
0476	Wholesale Meat	406	1,950,072	213,094	2,163,166
0477	Judges Retirement System	275	196,184	426,187	622,371
0480	Secretary of State ID Security	350	153,024	1,988,875	2,141,899
0481	General Assembly Retirement	131	51,008	106,547	157,555
0483	Secretary of State Spec Serv	350	2,256,120	355,156	2,611,276
0484	Nuclear Civil Protection Planning Fund	588	19,618	-	19,618
0488	Criminal Justice Trust	546	925,990	-	925,990
0491	Federal Aid Disaster	588	184,413	319,640	504,053
0495	Old Age Survivors Insurance	444	15,439,706	5,540,437	20,980,143
0497	Federal Civil Prepared Admin	588	15,695	248,610	264,305
0502	Early Intervention Service Rev	444	313,895	745,829	1,059,724
0505	Athletics Supervision and Reg	440	-	284,125	284,125
0506	Small Business Credit Initiatv	420	31,389	106,547	137,936
0514	State Asset Forfeiture	493	31,389	177,578	208,967
0523	Dept of Corrections Reimbursem	425	223,650	710,312	933,962
0523	Dept of Corrections Reimbursem	426	223,650	-	223,650
0524	Health Facilities Plan Review	482	227,574	532,734	760,308
0531	Energy Efficiency Portfolio	420	761,195	781,344	1,542,539
0533	Attorney General Tobacco	340	721,958	2,699,187	3,421,145
0534	IL Workers' Comp Comm Operations	563/446/360	5,673,651	6,108,687	11,782,338
0535	Sex Offender Registration	493	23,542	142,063	165,605

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			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0536	Leads Maintenance	493	\$ 109,863	\$ 781,344	\$ 891,207
0537	State Offender DNA Identification	493	149,100	958,922	1,108,022
0538	IL Historic Sites	541	-	2,521,609	2,521,609
0539	Death Penalty Abolition	546	78,474	923,406	1,001,880
0542	Ag Court Order & Vol Comply	340	1,773,506	6,641,421	8,414,927
0546	Public Pension Regulation	446	333,513	710,312	1,043,825
0549	IL Charity Bureau	340	521,850	1,846,813	2,368,663
0550	Supplemental Low Income Energy	420	192,261	-	192,261
0560	SBE Federal Agency Services	586	54,932	-	54,932
0561	SBE Federal Dept of Education	586	3,598,021	5,895,594	9,493,615
0562	Pawnbroker Regulation	440	7,847	284,125	291,972
0564	Renewable Energy Resources Tr	420	-	-	-
0566	DCFS Federal Projects	418	86,321	745,828	832,149
0568	School Infrastructure	511	-	1,669,235	1,669,235
0568	School Infrastructure	586	70,626	-	70,626
0568	School Infrastructure	507	31,389	35,515	66,904
0576	Pesticide Control	406/482	1,369,367	2,024,390	3,393,757
0577	Community College Health Insur	416	86,321	106,547	192,868
0579	Savings Institutions Regulatory Fund	440	86,321	284,125	370,446
0582	DCFS Special Purposes Fund	418	66,703	-	66,703
0592	DHS Federal Projects	444	102,016	390,672	492,688
0600	Attorney General Whistleblower	340	1,377,214	3,302,953	4,680,167
0606	Health Information Exchange	534	39,237	1,562,687	1,601,924
0607	Special Projects Division	442	533,621	-	533,621
0608	Partners for Conservation	422/406	631,714	2,415,062	3,046,776
0612	Statewide 9-1-1 Fund	493	188,337	-	188,337
0618	Services for Older Americans	402	427,682	-	427,682
0622	Motor Vehicle License Plate	350	329,590	-	329,590
0627	Public Transportation	509	184,413	-	184,413
0632	Horse Racing	579	957,380	3,160,891	4,118,271

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			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0635	Death Certificate Surcharge	482	\$ 133,405	\$ 248,610	\$ 382,015
0636	Commerce & Comm Affairs Asst	420	243,269	745,828	989,097
0644	Commitment to Human Services Fund	546	125,558	-	125,558
0646	Alcoholism & Substance Abuse	444	-	461,703	461,703
0649	Motor Carrier Safety Inspection	493	514,003	497,219	1,011,222
0654	Healthy Smiles	482	27,466	35,516	62,982
0659	Historic Property Admin Fund	420	11,771	35,515	47,286
0660	Academic Quality Assurance Fund	601	62,779	248,609	311,388
0664	Student Loan Operations	691	4,916,379	-	4,916,379
0668	College Savings Pool Administr	370	380,598	-	380,598
0673	Dept of Insurance Fed Trust	446	3,924	1,065,469	1,069,393
0674	State Charter School Comm	586	-	213,094	213,094
0675	Electronics Recycling	532	129,482	-	129,482
0689	Agriculture Pesticide Control	406	109,863	-	109,863
0692	ICCB Adult Education Fund	684	306,048	248,609	554,657
0698	Long Term Care Ombudsman Fund	402	58,855	745,829	804,684
0700	USDA Women, Infants & Children	444	757,271	3,942,235	4,699,506
0701	Federal Student Incentive Trust	691	31,389	-	31,389
0702	Assist Living & Shared Hou Reg	482	133,405	-	133,405
0705	State Police Whistleblower Rew	493	7,847	-	7,847
0710	Homeland Security Emerg Prepar	588	1,671,490	3,125,375	4,796,865
0711	State Lottery	458	5,571,635	3,302,953	8,874,588
0711	State Lottery	360	23,542	142,063	165,605
0718	Community Mental Health Medical	444	141,253	1,029,953	1,171,206
0722	Comptroller Debt Recovery Trust Fund	360	94,168	-	94,168
0724	Dept of Labor Federal Projects	452	258,963	-	258,963
0726	Federal Industrial Services	452	298,200	1,385,109	1,683,309
0731	IL Clean Water	532	3,182,110	4,226,360	7,408,470
0732	Secretary of State DUI Adminis	350	302,124	319,640	621,764
0737	Energy Administration	420	117,711	852,375	970,086

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For the Year Ended June 30, 2017

			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0740	Medicaid Buy In Program Revolv	478	\$ 180,490	\$ -	\$ 180,490
0745	State's Attorney Appel Prosec Co	295	66,703	1,527,172	1,593,875
0746	Home Inspection Administration	440	15,695	177,578	193,273
0751	Private Business and Vocational Schools Quality Assurance Fund	601	98,092	639,281	737,373
0755	State Employees Def Comp Plan	416	239,345	816,859	1,056,204
0757	Child Support Administrative	478	29,160,838	38,498,937	67,659,775
0762	Local Initiative	444	117,711	958,921	1,076,632
0763	Tourism Promotions	420	1,200,648	5,327,344	6,527,992
0765	Federal Surface Mining Control	422	718,035	887,891	1,605,926
0772	Career and Technical Education Fund	684	-	461,703	461,703
0773	ISAC Loan Purch Prog Payroll	691	133,405	923,406	1,056,811
0776	Pres Libr & Museum Operating	541	-	12,146,343	12,146,343
0790	Private Sewage Disposal Program	482	51,008	35,515	86,523
0792	Cemetary Oversight Lens&Dscpln	440	188,337	603,766	792,103
0795	Bank & Trust Company	440/360	3,193,881	7,351,734	10,545,615
0796	Nuclear Safety Emerg Preparedness	588/360	3,174,262	7,351,734	10,525,996
0798	Rehab Servs EL & Second ED Act	444	31,389	-	31,389
0801	AG State Proj & Crt Order Dist	340	957,380	-	957,380
0802	Personal Property Tax Replace	360	10,193,737	12,075,312	22,269,049
0802	Personal Property Tax Replace	492	6,478,006	5,043,219	11,521,225
0802	Personal Property Tax Replace	580	1,184,953	1,633,718	2,818,671
0802	Personal Property Tax Replace	548	364,903	603,766	968,669
0802	Personal Property Tax Replace	295	43,161	-	43,161
0817	State Police Operations Assist	493	-	5,931,109	5,931,109
0821	Dram Shop	492	1,086,861	2,237,485	3,324,346
0823	IL State Dental Disciplinary	440	160,871	568,249	729,120
0826	Agriculture Federal Projects	406	-	248,609	248,609
0828	Hazardous Waste	532	1,004,464	2,130,937	3,135,401
0829	Comm Assoc Manager Lens & Disc	440	70,626	497,219	567,845
0838	Public Health Federal Projects	482	43,161	71,031	114,192

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For the Year Ended June 30, 2017

			<u>Deferred Inflows</u>		
FUND	Fund Name	Agency #	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0850	Real Estate License Admin	440	\$ 1,247,732	\$ 1,207,531	\$ 2,455,263
0855	National Flood Insurance Program	422	70,626	248,610	319,236
0859	Federal Energy	420	66,703	177,578	244,281
0863	Cycle Rider Safety Training	494	-	461,703	461,703
0870	Low Income Energy Block Grant	420	694,493	994,438	1,688,931
0871	Community Services Block Grant	420	117,711	35,515	153,226
0872	Maternal & Child Health Serv Blk	482	411,987	603,766	1,015,753
0872	Maternal & Child Health Serv Blk	444	-	958,922	958,922
0873	Preventative Health&Hlth Serv Bl	482	317,819	497,219	815,038
0875	Com Dev/Small City Blk Grant	420	188,337	142,062	330,399
0876	Community MH Servs Block Grant	444	66,703	639,281	705,984
0879	Traffic & Crim Conviction Sur	569/493	776,890	2,059,907	2,836,797
0882	Sheffield 2/1982 Agreed Order	588	43,161	106,547	149,708
0883	Intra-Agency Services	420	1,510,619	-	1,510,619
0884	DNR Special Projects	422	-	390,672	390,672
0885	Wage Theft Prevention Fund	452	35,313	461,703	497,016
0888	Design Professional Admin & In	440	239,345	177,577	416,922
0894	DNR Federal Projects	422	604,248	781,343	1,385,591
0896	Public Health Spec State Projects	482	113,787	-	113,787
0897	Veterans' Affairs Fed Projects	497	7,847	248,609	256,456
0903	State Surplus Property Rev	416	506,156	2,521,609	3,027,765
0904	IL State Police Federal Projs	493	1,051,548	674,797	1,726,345
0905	IL Forestry Development	422	698,416	7,138,640	7,837,056
0906	State Police Services	493	2,212,959	6,179,719	8,392,678
0911	Juvenile Justice Trust	444	11,771	142,062	153,833
0913	Federal Workforce Training	420	1,891,217	2,592,641	4,483,858
0920	Metabolic Screening & Treatment	482	1,212,419	1,065,468	2,277,887
0921	DHS Recoveries Trust	444	2,777,970	745,828	3,523,798
0922	Insurance Producer Admin	446/360	4,174,802	5,398,375	9,573,177
0925	Coal Technology Assist	422/420	525,774	-	525,774

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FUND	Fund Name	Agency #	Deferred Inflows		
			Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0929	Violent Crime Victims Assist	340	\$ 1,024,082	\$ -	\$ 1,024,082
0938	Hearing Instrument Dispen Exam	482	23,542	-	23,542
0940	Self-Insurers Security	563	54,932	35,515	90,447
0942	Low-Level Rad Waste Fac Dev&Op	588	70,626	319,641	390,267
0944	Enviro Protection Permit & Insp	532	1,918,683	3,871,203	5,789,886
0951	Narcotics Profit Forfeiture	295	19,618	71,031	90,649
0962	Park & Conservation	422/360	6,309,288	34,343,609	40,652,897
0963	Vehicle Inspection	532	2,232,578	1,065,468	3,298,046
0963	Vehicle Inspection	350	631,714	1,527,172	2,158,886
0969	Local Tourism Fund	420	7,847	-	7,847
0971	Build Illinois Bond	420/507	474,766	1,562,687	2,037,453
0973	IL Capital Revolving Loan	420	219,726	781,344	1,001,070
0982	Adeline Jay Geo-Karis IL Beach	422	7,847	1,065,468	1,073,315
0988	Attorney General Federal Grant	340	66,703	284,125	350,828
0991	Abandoned Minded Lands Reclaim	422	1,094,709	4,013,265	5,107,974
0997	Insurance Financial Regulation	446	3,923,686	7,813,437	11,737,123
UNIV	Chicago State Univ	608	690,569	7,706,891	8,397,460
UNIV	Eastern IL Univ	612	969,151	-	969,151
UNIV	Governor's State Univ	616	3,080,094	4,830,125	7,910,219
UNIV	Northeastern State Univ	620	3,805,976	-	3,805,976
UNIV	Western IL Univ	628	1,581,246	2,983,313	4,564,559
UNIV	Illinois State Univ	636	2,852,520	1,740,265	4,592,785
UNIV	Northern IL Univ	644	4,731,966	-	4,731,966
UNIV	Southern IL Univ	664	16,581,499	36,758,671	53,340,170
UNIV	University of IL	676	124,836,009	202,829,730	327,665,739
<b>Grand total<sup>1</sup></b>			<b>\$ 3,923,686,484</b>	<b>\$ 2,463,202,820</b>	<b>\$ 6,386,889,304</b>

<sup>1</sup> The sum of the values by employer may differ from the plan totals due to rounding

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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	\$ 838,791,405	\$ (326,678,276)	\$ 512,113,129
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	798,861,988	374,484,851	1,173,346,839
0001	General Revenue Requested Appropriation - relating to State Agencies	350	44,840,126	18,042,579	62,882,705
0001	General Revenue Requested Appropriation - relating to State Agencies	416	8,628,508	8,798,684	17,427,192
0001	General Revenue Requested Appropriation - relating to State Agencies	418	57,760,917	25,692,234	83,453,151
0001	General Revenue Requested Appropriation - relating to State Agencies	426	235,457,381	124,848,583	360,305,964
0001	General Revenue Requested Appropriation - relating to State Agencies	444	215,398,756	98,268,962	313,667,718
0001	General Revenue Requested Appropriation - relating to State Agencies	478	17,715,563	6,119,633	23,835,196
0001	General Revenue Requested Appropriation - relating to State Agencies	492	18,955,397	5,851,734	24,807,131
0001	General Revenue Requested Appropriation - relating to State Agencies	586	3,876,078	432,482	4,308,560
0001	General Revenue Requested Appropriation - relating to State Agencies	691	699,803	(2,638,390)	(1,938,587)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	195,529,459	89,068,350	284,597,809
0001	General Revenue	812	3,136,513	12,087,368	15,223,881
0007	Education Assistance	812	38,897,733	149,902,520	188,800,253
0011	Road	494	112,612,002	(21,803,567)	90,808,435
0011	Road	360	14,502	(7,984)	6,518
0012	Motor Fuel Tax	492	4,280,076	(2,650,599)	1,629,477
0012	Motor Fuel Tax	494	536,563	(3,584,695)	(3,048,132)
0013	Prevent & Treat Alcohol & Sub	444	304,536	(143,707)	160,829
0014	Food & Drug Safety	482	31,075	(55,886)	(24,811)
0016	Teacher Certificate Fee Revolving	586	573,853	(71,854)	501,999
0018	Transportation Regulatory	524	1,178,782	(311,366)	867,416
0021	Financial Institutions	440	700,225	(447,089)	253,136
0022	General Professions Dedicated	440	383,260	(455,073)	(71,813)
0026	Live & Learn	350	62,150	7,984	70,134
0036	IL Veterans' Rehabilitation	444	157,447	598,780	756,227
0039	State Boating Act	422	1,008,905	159,675	1,168,580
0040	State Parks	422	571,782	654,666	1,226,448
0041	Wildlife & Fish	422	5,241,333	(1,700,534)	3,540,799
0042	Salmon	422	26,932	23,951	50,883

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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
0044	Lobbyist Registration Admin	350	\$ 128,444	\$ -	\$ 128,444
0045	Agricultural Premium	406	-	(159,675)	(159,675)
0047	Fire Prevention	592	1,814,786	(1,301,348)	513,438
0050	Mental Health	444	171,949	(1,668,600)	(1,496,651)
0052	Federal Title III SS & Employ	427	19,927,423	(12,071,400)	7,856,023
0052	Federal Title III SS & Employ	360	26,932	(7,984)	18,948
0054	State Pensions	370	1,238,860	(407,170)	831,690
0057	IL State Pharmacy Disciplinary	440	186,451	127,740	314,191
0059	Public Utility	524	2,724,250	(2,259,396)	464,854
0063	Public Health Services	482	5,674,312	(1,700,534)	3,973,778
0065	US Environmental Protection	532	2,836,120	(2,506,891)	329,229
0067	Radiation Protection	588/360	526,205	(287,414)	238,791
0068	Hospital Licensure Fund	482	29,003	87,821	116,824
0072	Underground Storage Tank	532	892,891	(71,854)	821,037
0072	Underground Storage Tank	592	389,475	(111,772)	277,703
0072	Underground Storage Tank	492	215,454	(119,756)	95,698
0074	EPA Special State Projects Trust Fund	532	58,007	(103,789)	(45,782)
0075	Compassionate Use of Medical Cannabis	406	215,454	231,528	446,982
0075	Compassionate Use of Medical Cannabis	482	116,014	(103,788)	12,226
0075	Compassionate Use of Medical Cannabis	440	97,369	(111,772)	(14,403)
0075	Compassionate Use of Medical Cannabis	493	31,075	55,886	86,961
0077	Mines & Minerals UIC	422	35,218	(15,968)	19,250
0078	Solid Waste Management	532/420	975,758	(774,422)	201,336
0081	Vocational Rehabilitation	444	7,992,515	(7,808,088)	184,427
0085	IL Gaming Law Enforcement	340	149,160	(79,837)	69,323
0085	IL Gaming Law Enforcement	492	-	(175,642)	(175,642)
0089	Subtitle D Management	532	188,522	(183,626)	4,896
0090	Special Federal Grant Project	295	37,290	-	37,290
0091	Clean Air Act (CAA) Permit	532	1,379,734	(1,700,535)	(320,801)
0093	IL State Medical Disciplinary	440	424,693	(391,203)	33,490

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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
0117	St Appellate Defender Federal	290	\$ -	\$ (39,919)	\$ (39,919)
0118	Facility Licensing	482	49,720	(351,284)	(301,564)
0129	State Gaming	565	5,228,903	(3,353,167)	1,875,736
0129	State Gaming	444	4,143	(55,886)	(51,743)
0131	Council on Dev Disabilities	558	103,584	(151,691)	(48,107)
0137	Plugging & Restoration	422	55,935	(343,300)	(287,365)
0141	Capital Development	511	2,372,066	2,115,689	4,487,755
0141	Capital Development	422	132,587	(103,788)	28,799
0141	Capital Development	507	120,157	(95,805)	24,352
0144	SBE Special Purpose Trust	586	314,894	439,105	753,999
0145	Explosives Regulatory	422	12,430	(15,968)	(3,538)
0146	Aggregate Operations Regulatory	422	22,788	(23,951)	(1,163)
0147	Coal Mining Regulatory	422	20,717	(7,984)	12,733
0148	Mental Health Reporting	444	20,717	(63,870)	(43,153)
0148	Mental Health Reporting	493	26,932	55,886	82,818
0151	Reg CPA Admin & Disciplinary	440	95,297	(31,935)	63,362
0152	State Crime Laboratory	493	43,505	167,658	211,163
0156	Motor Vehicle Theft Prevention	546	20,717	(95,805)	(75,088)
0161	SBE GED Testing Fund	684	33,147	127,740	160,887
0163	Weights & Measures	406	743,731	(199,593)	544,138
0163	Weights & Measures	360	33,147	39,919	73,066
0167	Division of Corp Regis LLP	350	31,075	(39,919)	(8,844)
0175	IL School Asbestos Abatement	482	101,512	31,935	133,447
0177	CHIP Board Payroll Trust	527	155,375	(431,121)	(275,746)
0182	Driver Services Administration	350	49,720	(463,056)	(413,336)
0184	ICJIA Violence Prevention	546	29,003	(335,317)	(306,314)
0185	Secretary of State Spec Lic Pl	350	263,102	(143,707)	119,395
0193	Loc Govt Health Insurance Res	416	95,297	(47,902)	47,395
0195	IPTIP Administrative Trust	370	331,468	135,723	467,191
0199	Illinois Fisheries Management	422	120,157	(231,528)	(111,371)

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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
0203	Tchr Health Insurance Security	416	\$ 147,089	\$ (151,691)	\$ (4,602)
0207	Pollution Control Board St Tr	532	-	(63,870)	(63,870)
0209	State Police Firearm Services	493	747,874	(758,454)	(10,580)
0211	DHS Technology Initiative	444	99,440	207,577	307,017
0214	Brownfields Redevelopment	532	161,590	(63,870)	97,720
0215	Capital Develop Brd Revolving	511	-	(3,321,232)	(3,321,232)
0218	Professions Indirect Cost	440	2,268,482	(846,275)	1,422,207
0218	Professions Indirect Cost	360	53,863	(111,772)	(57,909)
0220	DCFS Children's Services	418	2,072	7,984	10,056
0238	IL Health Facilities Planning	482	128,444	(191,609)	(63,165)
0240	Emergency Public Health	482	20,717	(167,658)	(146,941)
0242	ISAC Accounts Receivable	691	10,358	39,919	50,277
0243	Credit Union	440	385,331	(223,544)	161,787
0244	Savings & Resid Finance Reg	440	366,686	(359,268)	7,418
0258	Nursing Dedicated & Professional	440	238,242	(71,854)	166,388
0259	Optometric Licn & Disc Brd	440	20,717	(39,919)	(19,202)
0261	Underground Resource Conserv	422	14,502	(670,633)	(656,131)
0270	Water Revolving	532	1,870,721	(2,051,819)	(181,098)
0274	Self-Insurers Administration	563	74,580	(15,967)	58,613
0276	Drunk & Drugged Driving Prevention	444	62,150	(71,854)	(9,704)
0285	Long Term Care Monitor/Receive	482	2,544,014	(2,155,607)	388,407
0286	IL Affordable Housing Trust	492	8,287	31,935	40,222
0287	Home Care Services Agy Licensure	482	97,369	(207,577)	(110,208)
0288	Community Water Supply Lab	532	122,229	(79,837)	42,392
0290	Fertilizer Control	406	234,099	502,975	737,074
0292	Security Investors Education	350	14,502	(7,984)	6,518
0294	Used Tire Management	532/482	820,383	(479,024)	341,359
0298	Natural Areas Acquisition	422	839,028	223,544	1,062,572
0299	Open Space Lands Acquis&Devel	422	116,014	55,886	171,900
0318	ICJIA Vio Prevent Sp Prj	546	60,079	231,528	291,607

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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
0327	Tattoo & Body Prcng Estab Regis	482	\$ -	\$ (79,837)	\$ (79,837)
0329	County Provider Trust	478	662,935	(518,942)	143,993
0333	Federal Support Agreement Rev	466	1,640,765	(686,601)	954,164
0335	Criminal Justice Info Projects	546	12,430	(7,984)	4,446
0336	Environmental Lab Certificate	532	41,433	71,854	113,287
0339	Illinois Community College Board Contracts and Grants Fund	684	24,860	(31,935)	(7,075)
0340	Public Health Lab Serv Rev	482	120,157	95,805	215,962
0344	Care Prov for Persons with DD	478	20,717	7,984	28,701
0345	Long Term Care Provider	478	95,297	(191,610)	(96,313)
0345	Long Term Care Provider	482	78,724	47,902	126,626
0357	Child Labor Enforcement	452	82,867	(31,935)	50,932
0359	IMSA Special Purposes Trust Fund	692	14,502	(39,919)	(25,417)
0360	Lead Poisoning Screening	482	12,430	(167,658)	(155,228)
0362	Securities Audit & Enforcement	350	1,068,983	(670,633)	398,350
0363	Dept of Business Serv Sp Ops	350	1,640,765	(654,666)	986,099
0368	Drug Treatment	444	70,437	(111,772)	(41,335)
0369	Feed Control	406	213,382	215,561	428,943
0370	Tanning Facility Permit	482	-	(55,886)	(55,886)
0372	Plumbing Licensure & Program	482	207,167	(263,463)	(56,296)
0384	Tax Compliance & Admin	492	981,973	(4,862,092)	(3,880,119)
0386	Appraisal Administration	440	95,297	(95,805)	(508)
0387	Small Bus Environmental Assist	420	35,218	(79,837)	(44,619)
0394	Gaining Early Awareness & Read	444	-	(71,854)	(71,854)
0396	Senior Health Insurance Prog	402/446	116,014	71,854	187,868
0398	EMS Assistance	482	76,652	7,984	84,636
0408	DHS Special Purpose Trust	444	934,325	(534,910)	399,415
0410	SBE Federal Dept of Agriculture	586	737,516	(135,723)	601,793
0421	Public Aid Recoveries Trust	478	5,154,322	(1,445,055)	3,709,267
0425	IL Power Agency Operations	360/445	97,369	(47,902)	49,467
0428	Supreme Court Historic Preserv	210	68,365	(15,967)	52,398

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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
0434	Court of Claims Admin & Grant	528	\$ 20,717	\$ (7,984)	\$ 12,733
0435	Charitable Trust Stabilization Fund	370	43,505	127,740	171,245
0440	Agricultural Master	406	169,877	-	169,877
0445	Sex Offender Investigation	493	10,358	(7,984)	2,374
0447	GI Education	497	105,655	55,886	161,541
0449	Interpreters for the Deaf	526	-	(7,984)	(7,984)
0453	Monitoring Device Driving Permit	350	225,812	111,772	337,584
0455	IL State Toll Highway Revenue	557	5,220,616	(7,089,553)	(1,868,937)
0473	Teachers Retirement System	593	3,876,100	(1,085,787)	2,790,313
0476	Wholesale Meat	406	1,029,621	(47,902)	981,719
0477	Judges Retirement System	275	103,584	(95,805)	7,779
0480	Secretary of State ID Security	350	80,795	(447,089)	(366,294)
0481	General Assembly Retirement	131	26,932	(23,951)	2,981
0483	Secretary of State Spec Serv	350	1,191,212	(79,837)	1,111,375
0484	Nuclear Civil Protection Planning Fund	588	10,358	39,919	50,277
0488	Criminal Justice Trust	546	488,915	479,024	967,939
0491	Federal Aid Disaster	588	97,369	(71,854)	25,515
0495	Old Age Survivors Insurance	444	8,152,033	(1,245,462)	6,906,571
0497	Federal Civil Prepared Admin	588	8,287	(55,886)	(47,599)
0502	Early Intervention Service Rev	444	165,734	(167,658)	(1,924)
0505	Athletics Supervision and Reg	440	-	(63,870)	(63,870)
0506	Small Business Credit Initiatv	420	16,573	(23,951)	(7,378)
0514	State Asset Forfeiture	493	16,573	(39,919)	(23,346)
0523	Dept of Corrections Reimbursem	425	118,085	(159,675)	(41,590)
0523	Dept of Corrections Reimbursem	426	118,085	15,968	134,053
0524	Health Facilities Plan Review	482	120,157	(119,756)	401
0531	Energy Efficiency Portfolio	420	401,905	(175,642)	226,263
0533	Attorney General Tobacco	340	381,188	(606,764)	(225,576)
0534	IL Workers' Comp Comm Operations	563/446/360	2,995,639	(1,373,202)	1,622,437
0535	Sex Offender Registration	493	12,430	(31,935)	(19,505)

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, 2017

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
0536	Leads Maintenance	493	\$ 58,007	\$ (175,642)	\$ (117,635)
0537	State Offender DNA Identification	493	78,724	(215,561)	(136,837)
0538	IL Historic Sites	541	-	(566,845)	(566,845)
0539	Death Penalty Abolition	546	41,433	(207,577)	(166,144)
0542	Ag Court Order & Vol Comply	340	936,396	(1,492,958)	(556,562)
0546	Public Pension Regulation	446	176,092	(159,675)	16,417
0549	IL Charity Bureau	340	275,533	(415,154)	(139,621)
0550	Supplemental Low Income Energy	420	101,512	167,658	269,170
0560	SBE Federal Agency Services	586	29,003	-	29,003
0561	SBE Federal Dept of Education	586	1,899,724	(1,325,299)	574,425
0562	Pawnbroker Regulation	440	4,143	(63,870)	(59,727)
0564	Renewable Energy Resources Tr	420	-	-	-
0566	DCFS Federal Projects	418	45,577	(167,658)	(122,081)
0568	School Infrastructure	511	-	(375,235)	(375,235)
0568	School Infrastructure	586	37,290	39,919	77,209
0568	School Infrastructure	507	16,573	(7,984)	8,589
0576	Pesticide Control	406/482	723,014	(455,073)	267,941
0577	Community College Health Insur	416	45,577	(23,951)	21,626
0579	Savings Institutions Regulatory Fund	440	45,577	(63,870)	(18,293)
0582	DCFS Special Purposes Fund	418	35,218	135,723	170,941
0592	DHS Federal Projects	444	53,863	(87,821)	(33,958)
0600	Attorney General Whistleblower	340	727,157	(742,487)	(15,330)
0606	Health Information Exchange	534	20,717	(351,284)	(330,567)
0607	Special Projects Division	442	281,748	79,837	361,585
0608	Partners for Conservation	422/406	333,539	(542,894)	(209,355)
0612	Statewide 9-1-1 Fund	493	99,440	191,609	291,049
0618	Services for Older Americans	402	225,812	143,707	369,519
0622	Motor Vehicle License Plate	350	174,021	95,805	269,826
0627	Public Transportation	509	97,369	103,789	201,158
0632	Horse Racing	579	505,488	(710,552)	(205,064)

STATE OF ILLINOIS  
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For the Year Ended June 30, 2017

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
0635	Death Certificate Surcharge	482	\$ 70,437	\$ (55,886)	\$ 14,551
0636	Commerce & Comm Affairs Asst	420	128,444	(167,658)	(39,214)
0644	Commitment to Human Services Fund	546	66,294	255,479	321,773
0646	Alcoholism & Substance Abuse	444	-	(103,789)	(103,789)
0649	Motor Carrier Safety Inspection	493	271,389	(111,772)	159,617
0654	Healthy Smiles	482	14,502	(7,984)	6,518
0659	Historic Property Admin Fund	420	6,215	(7,984)	(1,769)
0660	Academic Quality Assurance Fund	601	33,147	(55,886)	(22,739)
0664	Student Loan Operations	691	2,595,806	806,357	3,402,163
0668	College Savings Pool Administr	370	200,952	127,740	328,692
0673	Dept of Insurance Fed Trust	446	2,072	(239,512)	(237,440)
0674	State Charter School Comm	586	-	(47,902)	(47,902)
0675	Electronics Recycling	532	68,365	39,919	108,284
0689	Agriculture Pesticide Control	406	58,007	63,870	121,877
0692	ICCB Adult Education Fund	684	161,590	(55,886)	105,704
0698	Long Term Care Ombudsman Fund	402	31,075	(167,658)	(136,583)
0700	USDA Women, Infants & Children	444	399,833	(886,194)	(486,361)
0701	Federal Student Incentive Trust	691	16,573	63,870	80,443
0702	Assist Living & Shared Hou Reg	482	70,437	-	70,437
0705	State Police Whistleblower Rew	493	4,143	7,984	12,127
0710	Homeland Security Emerg Prepar	588	882,533	(702,568)	179,965
0711	State Lottery	458	2,941,776	(742,487)	2,199,289
0711	State Lottery	360	12,430	(31,935)	(19,505)
0718	Community Mental Health Medical	444	74,580	(231,528)	(156,948)
0722	Comptroller Debt Recovery Trust Fund	360	49,720	191,610	241,330
0724	Dept of Labor Federal Projects	452	136,730	71,854	208,584
0726	Federal Industrial Services	452	157,447	(311,366)	(153,919)
0731	IL Clean Water	532	1,680,127	(950,064)	730,063
0732	Secretary of State DUI Adminis	350	159,519	(71,854)	87,665
0737	Energy Administration	420	62,150	(191,609)	(129,459)

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, 2017

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
0740	Medicaid Buy In Program Revolv	478	\$ 95,297	\$ 71,854	\$ 167,151
0745	State's Attorney Appel Prosec Co	295	35,218	(343,300)	(308,082)
0746	Home Inspection Administration	440	8,287	(39,919)	(31,632)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	51,792	(143,707)	(91,915)
0755	State Employees Def Comp Plan	416	126,372	(183,626)	(57,254)
0757	Child Support Administrative	478	15,396,674	(8,654,364)	6,742,310
0762	Local Initiative	444	62,150	(215,561)	(153,411)
0763	Tourism Promotions	420	633,932	(1,197,560)	(563,628)
0765	Federal Surface Mining Control	422	379,116	(199,593)	179,523
0772	Career and Technical Education Fund	684	-	(103,789)	(103,789)
0773	ISAC Loan Purch Prog Payroll	691	70,437	(207,577)	(137,140)
0776	Pres Libr & Museum Operating	541	-	(2,730,436)	(2,730,436)
0790	Private Sewage Disposal Program	482	26,932	(7,984)	18,948
0792	Cemetary Oversight Lcns&Dscpln	440	99,440	(135,723)	(36,283)
0795	Bank & Trust Company	440/360	1,686,342	(1,652,632)	33,710
0796	Nuclear Safety Emerg Preparedness	588/360	1,675,983	(1,652,632)	23,351
0798	Rehab Servs EL & Second ED Act	444	16,573	15,968	32,541
0801	AG State Proj & Crt Order Dist	340	505,488	510,959	1,016,447
0802	Personal Property Tax Replace	360	5,382,207	(2,714,468)	2,667,739
0802	Personal Property Tax Replace	492	3,420,332	(1,133,690)	2,286,642
0802	Personal Property Tax Replace	580	625,645	(367,252)	258,393
0802	Personal Property Tax Replace	548	192,666	(135,723)	56,943
0802	Personal Property Tax Replace	295	22,788	87,821	110,609
0817	State Police Operations Assist	493	-	(1,333,283)	(1,333,283)
0821	Dram Shop	492	573,853	(502,975)	70,878
0823	IL State Dental Disciplinary	440	84,939	(127,740)	(42,801)
0826	Agriculture Federal Projects	406	-	(55,886)	(55,886)
0828	Hazardous Waste	532	530,348	(479,024)	51,324
0829	Comm Assoc Manager Lcns & Disc	440	37,290	(111,772)	(74,482)
0838	Public Health Federal Projects	482	22,788	(15,968)	6,820

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, 2017

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
0850	Real Estate License Admin	440	\$ 658,792	\$ (271,447)	\$ 387,345
0855	National Flood Insurance Program	422	37,290	(55,886)	(18,596)
0859	Federal Energy	420	35,218	(39,919)	(4,701)
0863	Cycle Rider Safety Training	494	-	(103,789)	(103,789)
0870	Low Income Energy Block Grant	420	366,686	(223,544)	143,142
0871	Community Services Block Grant	420	62,150	(7,984)	54,166
0872	Maternal & Child Health Serv Blk	482	217,526	(135,723)	81,803
0872	Maternal & Child Health Serv Blk	444	-	(215,561)	(215,561)
0873	Preventative Health&Hlth Serv Bl	482	167,806	(111,772)	56,034
0875	Com Dev/Small City Blk Grant	420	99,440	(31,935)	67,505
0876	Community MH Servs Block Grant	444	35,218	(143,707)	(108,489)
0879	Traffic & Crim Conviction Sur	569/493	410,191	(463,056)	(52,865)
0882	Sheffield 2/1982 Agreed Order	588	22,788	(23,951)	(1,163)
0883	Intra-Agency Services	420	797,594	622,731	1,420,325
0884	DNR Special Projects	422	-	(87,821)	(87,821)
0885	Wage Theft Prevention Fund	452	18,645	(103,789)	(85,144)
0888	Design Professional Admin & In	440	126,372	(39,919)	86,453
0894	DNR Federal Projects	422	319,038	(175,642)	143,396
0896	Public Health Spec State Projects	482	60,079	-	60,079
0897	Veterans' Affairs Fed Projects	497	4,143	(55,886)	(51,743)
0903	State Surplus Property Rev	416	267,246	(566,845)	(299,599)
0904	IL State Police Federal Projs	493	555,208	(151,691)	403,517
0905	IL Forestry Development	422	368,758	(1,604,730)	(1,235,972)
0906	State Police Services	493	1,168,424	(1,389,169)	(220,745)
0911	Juvenile Justice Trust	444	6,215	(31,935)	(25,720)
0913	Federal Workforce Training	420	998,546	(582,812)	415,734
0920	Metabolic Screening & Treatment	482	640,147	(239,512)	400,635
0921	DHS Recoveries Trust	444	1,466,745	(167,658)	1,299,087
0922	Insurance Producer Admin	446/360	2,204,260	(1,213,527)	990,733
0925	Coal Technology Assist	422/420	277,604	878,210	1,155,814

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, 2017

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
0929	Violent Crime Victims Assist	340	\$ 540,707	\$ 622,731	\$ 1,163,438
0938	Hearing Instrument Dispen Exam	482	12,430	15,968	28,398
0940	Self-Insurers Security	563	29,003	(7,984)	21,019
0942	Low-Level Rad Waste Fac Dev&Op	588	37,290	(71,854)	(34,564)
0944	Enviro Protection Permit & Insp	532	1,013,048	(870,227)	142,821
0951	Narcotics Profit Forfeiture	295	10,358	(15,967)	(5,609)
0962	Park & Conservation	422/360	3,331,250	(7,720,267)	(4,389,017)
0963	Vehicle Inspection	532	1,178,782	(239,512)	939,270
0963	Vehicle Inspection	350	333,539	(343,300)	(9,761)
0969	Local Tourism Fund	420	4,143	15,968	20,111
0971	Build Illinois Bond	420/507	250,672	(351,284)	(100,612)
0973	IL Capital Revolving Loan	420	116,014	(175,642)	(59,628)
0982	Adeline Jay Geo-Karis IL Beach	422	4,143	(239,512)	(235,369)
0988	Attorney General Federal Grant	340	35,218	(63,870)	(28,652)
0991	Abandoned Minded Lands Reclaim	422	577,997	(902,162)	(324,165)
0997	Insurance Financial Regulation	446	2,071,673	(1,756,421)	315,252
UNIV	Chicago State Univ	608	364,614	(1,732,469)	(1,367,855)
UNIV	Eastern IL Univ	612	511,703	135,723	647,426
UNIV	Governor's State Univ	616	1,626,263	(1,085,787)	540,476
UNIV	Northeastern State Univ	620	2,009,523	71,854	2,081,377
UNIV	Western IL Univ	628	834,884	(670,633)	164,251
UNIV	Illinois State Univ	636	1,506,106	(391,203)	1,114,903
UNIV	Northern IL Univ	644	2,498,438	1,253,446	3,751,884
UNIV	Southern IL Univ	664	8,754,890	(8,263,161)	491,729
UNIV	University of IL	676	65,912,349	(45,595,084)	20,317,265
<b>Grand total<sup>1</sup></b>			<b>\$ 2,071,673,026</b>	<b>\$ -</b>	<b>\$ 2,071,673,026</b>

<sup>1</sup> The sum of the values by employer may differ from the plan totals due to rounding

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS,  
UNIVERSITY ON BEHALF ALLOCATIONS AND  
OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
Year Ended June 30, 2017

**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. 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 Financial 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 agency fund as the fund holds assets in a fiduciary capacity.

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

### **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. A copy of the financial statements of CMS may be obtained by writing to the Department of Central Management Services, 401 South Spring, Springfield, Illinois, 62706.

## **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, paragraph 59, states that in determining the employer's proportion of the collective net OPEB liability, the basis 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.

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 years 2017 and 2016 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 years 2017 and 2016.

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 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 2017 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. The General Revenue Fund (GRF) did not make any contributions to HIRF during fiscal year 2016 or fiscal year 2017. As a result, the budget appropriation requested amount for the GRF contribution was used in the calculations. GRF did not receive a fiscal year 2016 or fiscal year 2017 appropriation; however, the intent was for GRF to contribute in the amount requested.

For the secondary allocation of GRF by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2017 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 contributions relating to State Universities were deducted from the total budget appropriation requested amount.

The Total OPEB liability (TOL) was determined by an actuarial valuation performed as of June 30, 2016 and measured as of June 30, 2017. SEGIP allocates the TOL 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 2017 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, 2017 as follows:

<b>Description</b>	<b>Amount</b>
Employer Contributions (DOC 1180 SAMS Expenditures)	\$ 436,121,436
<b>Adjustments:</b>	
GRF Estimated Expenditures (FY17 Budget Approp Request)	1,810,000,000
University Contributions (University Benefit Analysis)	<u>92,859,611</u>
Employer Contributions - before exclusions	2,338,981,047
Excluded IL State Toll Highway Revenue	(28,666,303)
Excluded Funds	(20,590,583)
Excluded Misc. amounts	<u>(31,251)</u>
Employer Contributions to be Allocated	<u>\$ 2,289,692,910</u>

Adjustments:

GRF Estimated Expenditures – amount is based on the GRF requested budget amount due to GRF not making contributions in fiscal year 2017.

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 reimbursements for amounts not paid to SEGIP.

Excluded Funds – Funds excluded from the allocation include internal service funds, the State Employee Retirement Pension Trust Fund, and the 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 2017 funds excluded from the allocation are as follows:

<b>Fund Number</b>	<b>Fund Name</b>	<b>Agency Number</b>	<b>Employer Paid Contributions</b>
0301	Working Capital Revolving	426	\$ 581,282
0303	State Garage Revolving	416	1,993,190
0304	Statistical Services Revolving	448	8,508,621
0312	Communications Revolving	448	2,669,623
0314	Facilities Management Revolving	416	2,692,940
0317	Professional Services	416	1,582,058
0332	Worker's Compensation Revolving	416	212,464
0407	Grant Accountability and Transparency	507	120,519
0529	IL State Board of Investments	555	182,716
0479	State Employee's Retirement System	589	2,047,170
			\$ 20,590,583

The FY 2017 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, 2017 as follows:

<b>Description</b>	<b>Amount</b>
GRF Covered Payroll (DOC 1120 SAMS Expenditures)	\$ 3,205,182,278
Exclude State University GRF Covered Payroll	(375,295,148)
Total GRF Covered Payroll	\$ 2,829,887,130

The exclusion of State University covered payroll transactions was a change made to the report originally dated June 12, 2018. These transactions are not included in the secondary allocation of GRF covered payroll transactions by agency.

## **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 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:

<b>Description</b>	<b>Amount</b>
Service Cost	\$ 1,696,977,300
Interest on the Total OPEB Liability	1,242,236,514
OPEB Plan Operating Expenses	11,509,820
Recognition of Outflow/(Inflow) due to Liability Experience	2,977,771
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(882,028,379)</u>
 Total OPEB Expense	 <u>\$ 2,071,673,026</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 5.448481 years.

#### **I. NET OPEB Liability**

The net OPEB liability for SEGIP for fiscal year 2017 is as follows:

<b>Description</b>	<b>Amount</b>
Net OPEB Liability at June 30, 2016	\$ 43,499,354,457
Total OPEB Expense	2,071,673,026
Employer Contributions	(336,728,703)
Change in Deferred Outflows of Resources (Difference between Expected & Actual Experience)	13,246,560
Change in Deferred Inflows of Resources (Difference between Expected & Actual Experience)	<u>(3,923,686,484)</u>
 Total OPEB Liability at June 30, 2017	 <u>\$ 41,323,858,856</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, 2017, using the current single discount rate of 3.56%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>2.56%</u>	<u>3.56%</u>	<u>4.56%</u>
\$46,881,576,940	\$41,323,858,855	\$35,797,432,154

## 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, 2017, 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 2018 decreasing to an ultimate trend rate of 4.99% in 2025, for non-Medicare coverage, and 9.00% in 2018 decreasing to an ultimate trend rate of 4.5% in 2027 for Medicare coverage.

	Healthcare Cost Trend Rates	
	1% Decrease(a)	1% Increase(b)
	Assumption	
	\$35,310,895,481	\$46,287,991,196
	\$41,323,858,855	

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2018 decreasing to an ultimate trend rate of 3.99% in 2025, for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2018 decreasing to an ultimate trend rate of 5.99% in 2025, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

## L. The following schedules represent outflows and inflows of resources arising from current and prior reporting periods measured as of June 30, 2017:

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

Experience (Gain)/Loss	Original Balance	Date Established	Original Recognition Period/ Amortization Factor	Amount Recognized in Past OPEB Expenses	Amount Recognized in Current OPEB Expenses	Deferred (Inflows) to be Recognized in Future OPEB Expenses	Deferred Outflows to be Recognized in Future OPEB Expenses
Liability (Gain)/Loss	\$16,224,331	June 30, 2017	5.448481	\$ -	\$ 2,977,771	\$ -	\$13,246,560
	16,224,331			-	2,977,771	-	13,246,560
Assumption Changes	(4,805,714,863)	June 30, 2017	5.448481	-	(882,028,379)	(3,923,686,484)	-
	(4,805,714,863)			-	(882,028,379)	(3,923,686,484)	-
Investment (Gain)/Loss	-	June 30, 2017	5.000000	-	-	-	-
	-			-	-	-	-
<b>Total</b>				<b>\$ -</b>	<b>\$ (879,050,607)</b>	<b>\$ (3,923,686,484)</b>	<b>\$ 13,246,560</b>

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

Year Ending June 30,	Liability Outflows (Inflows)	Assumption Changes Outflows/ (Inflows)	Investment Outflows/ (Inflows)	Deferred Outflows	Deferred (Inflows)	Net Outflows (Inflows)
2018	\$ 2,977,771	\$ (882,028,379)	\$ -	\$ 2,977,771	\$ (882,028,379)	\$ (879,050,607)
2019	2,977,771	(882,028,379)	-	2,977,771	(882,028,379)	(879,050,607)
2020	2,977,771	(882,028,379)	-	2,977,771	(882,028,379)	(879,050,607)
2021	2,977,771	(882,028,379)	-	2,977,771	(882,028,379)	(879,050,607)
2022	1,335,474	(395,572,969)	-	1,335,474	(395,572,969)	(394,237,495)
2023	-	-	-	-	-	-
<b>Total</b>	<b>\$ 13,246,560</b>	<b>\$ (3,923,686,484)</b>	<b>\$ -</b>	<b>\$ 13,246,560</b>	<b>\$ (3,923,686,484)</b>	<b>\$ (3,910,439,924)</b>

**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](http://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/>.