



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

REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS

For the Year Ended June 30, 2018

**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 Year Ended June 30, 2018

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
For the Year Ended June 30, 2018

AGENCY OFFICIALS

Director	Janel Forde, Acting (1/21/19 – present) Sarah Kerley, Acting (1/5/19 – 1/20/19) Tim McDevitt, Acting (3/3/18 – 1/4/19) Michael Hoffman, Acting (through 3/2/18)
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)
Chief Administrative Officer	Mark Mahoney (4/15/19 – present) Vacant (through 4/14/19)
Chief Operating Officer	Ayesezul Kalaycioglu (4/18/19 – present) Vacant (2/1/19 – 4/17/19) Ngozi Okorafor (8/1/18 – 1/31/19) Vacant (through 7/31/18)
Fiscal Officer	Karen Pape, Acting (4/15/19 – present) Mark Lewis (7/1/17 – 4/15/19)
Legal Counsel	Vacant (1/1/19 – Present) Kathleen Abbott, Acting (7/2/18 – 12/31/18) Ryan Green (through 6/29/2018)
Chief Internal Auditor	Jack Rakers (5/16/18 – present) Jack Rakers, Acting (through 5/15/18)

Agency main offices are located at:

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



May 31, 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, 2018:

- 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, 2017, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2018.
- 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

Karen Pape, Acting 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 Year Ended June 30, 2018

SUMMARY

The examination of the accompanying Schedule of Employer Allocations by Fund, Schedule of University On Behalf Allocations, the Schedule of Other Post Employment Benefit Amounts by Fund and the Schedule of Deferred Amounts by Measurement Year (Schedules) of the State of Illinois, Department of Central Management Services, 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
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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, Schedule of University On Behalf Allocations, the Schedule of Other Post Employment Benefit Amounts by Fund and the Schedule of Deferred Amounts by Measurement Year (Schedules) as of and for the year ended June 30, 2018 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 M in the Notes to the Schedules. Our responsibility is to express an opinion on the Schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedules are in accordance with the criteria contained Notes D through M in the Notes to the Schedules, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules. The nature, timing and extent of the procedures depend on our judgment, including an assessment of the risks of material misstatement of 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 year ended June 30, 2018, and the 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, 2018, in accordance with the criteria set forth in Notes D through M in the Notes to the Schedules, in all material respects.

We have previously examined, in accordance with attestation standards established by the American Institute of Certified Public Accountants, the Schedule of Employer Allocations by Fund, the Schedule of University On Behalf Allocations, and the Schedule of Other Post Employment Benefits by Fund as of and for the year ended June 30, 2017 and our report thereon, dated June 12, 2018, except as to Note G, which was as of February 15, 2019, expressed an unmodified opinion on those Schedules.

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
May 31, 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, 2018

<u>Fund #</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>Group Insurance Contributions Paid</u>	<u>Primary Allocation</u>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 678,692,936	29.2203%
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	1,197,484,992	51.5563%
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, 2018

Fund #	Fund Name	Agency #	Covered Wages	GRF Covered Wages	Secondary Allocation
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities			
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	\$ 2,798,431,346	\$ 2,798,431,346	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350	166,289,855	166,289,855	5.9423%
0001	General Revenue Requested Appropriation - relating to State Agencies	416	8,259,556	8,259,556	0.2951%
0001	General Revenue Requested Appropriation - relating to State Agencies	418	205,143,405	205,143,405	7.3307%
0001	General Revenue Requested Appropriation - relating to State Agencies	426	878,650,363	878,650,363	31.3980%
0001	General Revenue Requested Appropriation - relating to State Agencies	444	765,673,666	765,673,666	27.3608%
0001	General Revenue Requested Appropriation - relating to State Agencies	478	57,512,751	57,512,751	2.0552%
0001	General Revenue Requested Appropriation - relating to State Agencies	492	41,349,864	41,349,864	1.4776%
0001	General Revenue Requested Appropriation - relating to State Agencies	586	15,397,348	15,397,348	0.5502%
0001	General Revenue Requested Appropriation - relating to State Agencies	691	4,932,791	4,932,791	0.1763%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	655,221,747	655,221,747	23.4138%

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, 2018

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0007	Education Assistance Fund	812	\$ 30,605,000	1.3182%
0011	Road	494	124,992,000	5.3814%
0011	Road	360	15,957	0.0007%
0012	Motor Fuel Tax	492	4,458,935	0.1920%
0012	Motor Fuel Tax	494	534,583	0.0230%
0013	Prevent & Treat Alcohol & Sub	444	312,236	0.0134%
0014	Food & Drug Safety	482	142,442	0.0061%
0016	Teacher Certificate Fee Revolving	586	172,985	0.0074%
0018	Transportation Regulatory	524	1,308,266	0.0563%
0021	Financial Institutions	440	734,284	0.0316%
0022	General Professions Dedicated	440	426,064	0.0183%
0026	Live & Learn	350	72,969	0.0031%
0036	IL Veterans' Rehabilitation	444	-	0.0000%
0039	State Boating Act	422	1,286,867	0.0554%
0040	State Parks	422	807,231	0.0348%
0041	Wildlife & Fish	422	4,077,414	0.1755%
0042	Salmon	422	32,222	0.0014%
0044	Lobbyist Registration Admin	350	118,314	0.0051%
0047	Fire Prevention	592	1,832,388	0.0789%
0048	Rural/Downstate Health Access	482	4,448	0.0002%
0050	Mental Health	444	562,846	0.0242%
0051	Amusement Ride & Patron Safety	452	8,419	0.0004%
0052	Federal Title III SS & Employ	427	20,066,872	0.8640%
0052	Federal Title III SS & Employ	360	26,691	0.0011%
0054	State Pensions	370	1,271,083	0.0547%
0057	IL State Pharmacy Disciplinary	440	207,759	0.0089%
0059	Public Utility	524	2,852,641	0.1228%
0063	Public Health Services	482	5,665,696	0.2439%
0065	US Environmental Protection	532	2,564,375	0.1104%
0067	Radiation Protection	588	542,859	0.0234%
0068	Hospital Licensure Fund	482	83,813	0.0036%
0072	Underground Storage Tank	532	795,895	0.0343%
0072	Underground Storage Tank	592	384,292	0.0165%
0072	Underground Storage Tank	492	206,230	0.0089%
0074	EPA Special State Projects Trust Fund	532	42,430	0.0018%
0075	Compassionate Use of Medical Cannabis	406	198,353	0.0085%
0075	Compassionate Use of Medical Cannabis	482	200,291	0.0086%
0075	Compassionate Use of Medical Cannabis	440	118,416	0.0051%
0075	Compassionate Use of Medical Cannabis	493	33,303	0.0014%
0077	Mines & Minerals UIC	422	29,119	0.0013%
0078	Solid Waste Management	532	930,297	0.0401%
0081	Vocational Rehabilitation	444	8,828,531	0.3801%
0082	Distance Learning	601	2,162	0.0001%
0085	IL Gaming Law Enforcement	340	139,537	0.0060%
0089	Subtitle D Management	532	191,663	0.0083%
0090	Special Federal Grant Project	295	29,357	0.0013%
0091	Clean Air Act (CAA) Permit	532	1,199,137	0.0516%
0093	IL State Medical Disciplinary	440	360,956	0.0155%
0117	St Appellate Defender Federal	290	-	0.0000%
0118	Facility Licensing	482	76,751	0.0033%
0129	State Gaming	565	4,708,228	0.2027%
0129	State Gaming	444	10,433	0.0004%
0131	Council on Dev Disabilities	558	96,964	0.0042%
0137	Plugging & Restoration	422	90,634	0.0039%
0141	Capital Development	511	2,189,854	0.0943%
0141	Capital Development	422	102,533	0.0044%
0141	Capital Development	507	123,939	0.0053%
0144	SBE Special Purpose Trust	586	290,485	0.0125%
0145	Explosives Regulatory	422	-	0.0000%

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, 2018

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0146	Aggregate Operations Regulatory	422	\$ -	0.0000%
0147	Coal Mining Regulatory	422	5,082	0.0002%
0148	Mental Health Reporting	444	18,163	0.0008%
0148	Mental Health Reporting	493	83,028	0.0036%
0151	Reg CPA Admin & Disciplinary	440	74,155	0.0032%
0152	State Crime Laboratory	493	133,775	0.0058%
0156	Motor Vehicle Theft Prevention	546	7,601	0.0003%
0159	SBE Teacher Certification Institution	586	150,619	0.0065%
0161	SBE GED Testing Fund	684	15,677	0.0007%
0163	Weights & Measures	406	753,305	0.0324%
0163	Weights & Measures	360	37,907	0.0016%
0166	State Police Merit BD Public Safety	591	407,637	0.0176%
0167	Division of Corp Regis LLP	350	28,658	0.0012%
0169	IL Independent Tax Tribunal	564	7,961	0.0003%
0175	IL School Asbestos Abatement	482	45,227	0.0019%
0177	CHIP Board Payroll Trust	527	40,934	0.0018%
0182	Driver Services Administration	350	-	0.0000%
0184	ICJIA Violence Prevention	546	33,339	0.0014%
0185	Secretary of State Spec Lic Pl	350	135,863	0.0058%
0193	Loc Govt Health Insurance Res	416	66,190	0.0028%
0195	IPTIP Administrative Trust	370	285,412	0.0123%
0199	Illinois Fisheries Management	422	58,634	0.0025%
0203	Tchr Health Insurance Security	416	157,534	0.0068%
0209	State Police Firearm Services	493	728,550	0.0314%
0211	DHS Technology Initiative	444	111,804	0.0048%
0214	Brownfields Redevelopment	532	116,132	0.0050%
0218	Professions Indirect Cost	440	2,054,001	0.0884%
0218	Professions Indirect Cost	360	52,640	0.0023%
0220	DCFS Children's Services	418	-	0.0000%
0238	IL Health Facilities Planning	482	100,109	0.0043%
0240	Emergency Public Health	482	40,360	0.0017%
0242	ISAC Accounts Receivable	691	18,495	0.0008%
0243	Credit Union	440	345,974	0.0149%
0244	Savings & Resid Finance Reg	440	364,173	0.0157%
0258	Nursing Dedicated & Professional	440/482	263,958	0.0114%
0259	Optometric Licn & Disc Brd	440	20,565	0.0009%
0261	Underground Resource Conserv	422	26,537	0.0011%
0270	Water Revolving	532	1,812,216	0.0780%
0274	Self-Insurers Administration	563	73,711	0.0032%
0276	Drunk & Drugged Driving Prevention	444	91,628	0.0039%
0285	Long Term Care Monitor/Receive	482	2,431,511	0.1047%
0286	IL Affordable Housing Trust	492	-	0.0000%
0287	Home Care Services Agy Licensure	482	157,907	0.0068%
0288	Community Water Supply Lab	532	127,087	0.0055%
0290	Fertilizer Control	406	198,393	0.0085%
0292	Security Investors Education	350	12,974	0.0006%
0294	Used Tire Management	532/482	794,940	0.0342%
0298	Natural Areas Acquisition	422	852,476	0.0367%
0299	Open Space Lands Acquis&Devel	422	137,050	0.0059%
0318	ICJIA Vio Prevent Sp Prj	546	-	0.0000%
0326	African American HIV/Aids	482	2,224	0.0001%
0327	Tattoo & Body Prncg Estab Regis	482	14,458	0.0006%
0329	County Provider Trust	478	580,786	0.0250%
0333	Federal Support Agreement Rev	466	1,637,237	0.0705%
0335	Criminal Justice Info Projects	546	13,345	0.0006%
0336	Environmental Lab Certificate	532	34,354	0.0015%
0339	Illinois Community College Board Contracts and Grants Fund	684	3,388	0.0001%
0340	Public Health Lab Serv Rev	482	80,696	0.0035%
0342	Audit Expense	103	89,536	0.0039%

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, 2018

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0344	Care Prov for Persons with DD	478	\$ 20,329	0.0009%
0345	Long Term Care Provider	478	69,997	0.0030%
0345	Long Term Care Provider	482	71,254	0.0031%
0350	ICCB Federal Trust	684	54,030	0.0023%
0357	Child Labor Enforcement	452	77,056	0.0033%
0359	IMSA Special Purposes Trust Fund	692	18,953	0.0008%
0360	Lead Poisoning Screening	482	132,223	0.0057%
0362	Securities Audit & Enforcement	350	1,002,958	0.0432%
0363	Dept of Business Serv Sp Ops	350	1,558,618	0.0671%
0368	Drug Treatment	444	75,023	0.0032%
0369	Feed Control	406	240,752	0.0104%
0370	Tanning Facility Permit	482	149	0.0000%
0372	Plumbing Licensure & Program	482	187,350	0.0081%
0384	Tax Compliance & Admin	492	7,666,352	0.3301%
0386	Appraisal Administration	440	95,490	0.0041%
0387	Small Bus Environmental Assist	420	37,489	0.0016%
0396	Senior Health Insurance Prog	402	127,575	0.0055%
0398	EMS Assistance	482	1,112	0.0000%
0408	DHS Special Purpose Trust	444	964,976	0.0415%
0410	SBE Federal Dept of Agriculture	586	769,257	0.0331%
0421	Public Aid Recoveries Trust	478	4,698,642	0.2023%
0425	IL Power Agency Operations	360/445	112,884	0.0049%
0428	Supreme Court Historic Preserv	210	46,338	0.0020%
0434	Court of Claims Admin & Grant	528	14,030	0.0006%
0435	Charitable Trust Stabilization Fund	370	49,932	0.0021%
0438	IL State Fair	406	9,978	0.0004%
0440	Agricultural Master	406	165,498	0.0071%
0445	Sex Offender Investigation	493	16,152	0.0007%
0447	GI Education	497	100,316	0.0043%
0453	Monitoring Device Driving Permit	350	143,680	0.0062%
0455	IL State Toll Highway Revenue	557	8,118,250	0.3495%
0473	Teachers Retirement System	593	3,789,374	0.1631%
0476	Wholesale Meat	406	1,069,296	0.0460%
0480	Secretary of State ID Security	350	97,878	0.0042%
0483	Secretary of State Spec Serv	350	516,245	0.0222%
0484	Nuclear Civil Protection Planning Fund	588	9,500	0.0004%
0488	Criminal Justice Trust	546	390,845	0.0168%
0491	Federal Aid Disaster	588	63,012	0.0027%
0495	Old Age Survivors Insurance	444	7,248,345	0.3121%
0497	Federal Civil Prepared Admin	588	3,336	0.0001%
0502	Early Intervention Service Rev	444	191,411	0.0082%
0506	Small Business Credit Initiatv	420	6,673	0.0003%
0514	State Asset Forfeiture	493	26,941	0.0012%
0523	Dept of Corrections Reimburse	425	141,802	0.0061%
0523	Dept of Corrections Reimburse	426	185,604	0.0080%
0524	Health Facilities Plan Review	482	108,653	0.0047%
0531	Energy Efficiency Portfolio	420	-	0.0000%
0533	Attorney General Tobacco	340	177,940	0.0077%
0534	IL Workers' Comp Comm Operatns	563/446/360	3,056,406	0.1316%
0535	Sex Offender Registration	493	22,242	0.0010%
0536	Leads Maintenance	493	65,218	0.0028%
0537	State Offender DNA Identification	493	58,392	0.0025%
0538	IL Historic Sites	422	146,587	0.0063%
0539	Death Penalty Abolition	546	6,325	0.0003%
0542	Ag Court Order & Vol Comply	340	1,078,697	0.0464%
0546	Public Pension Regulation	446	145,833	0.0063%
0549	IL Charity Bureau	340	276,517	0.0119%
0550	Supplemental Low Income Energy	420	190,399	0.0082%
0560	SBE Federal Agency Services	586	9,317	0.0004%

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, 2018

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0561	SBE Federal Dept of Education	586	\$ 1,650,416	0.0711%
0562	Pawnbroker Regulation	440	12,974	0.0006%
0566	DCFS Federal Projects	418	19,716	0.0008%
0568	School Infrastructure	586	15,202	0.0007%
0568	School Infrastructure	507	9,190	0.0004%
0576	Pesticide Control	406/482	777,522	0.0335%
0577	Community College Health Insur	416	26,258	0.0011%
0579	Savings Institutions Regulatory Fund	440	27,743	0.0012%
0581	Juvenile Acct Incentive Block	444	8,178	0.0004%
0582	DCFS Special Purpose Fund	418	51,345	0.0022%
0592	DHS Federal Projects	444	62,797	0.0027%
0600	Attorney General Whistleblower	340	720,227	0.0310%
0606	Health Information Exchange	534	4,244	0.0002%
0607	Special Projects Division	442	273,278	0.0118%
0608	Partners for Conservation	422/406	312,494	0.0135%
0612	Statewide 9-1-1 Fund	493	130,117	0.0056%
0618	Services for Older Americans	402	189,842	0.0082%
0622	Motor Vehicle License Plate	350	77,925	0.0034%
0627	Public Transportation	509	95,261	0.0041%
0632	Horse Racing	579	409,386	0.0176%
0635	Death Certificate Surcharge	482	86,841	0.0037%
0636	Commerce & Comm Affairs Asst	420	143,639	0.0062%
0644	Commitment to Human Services Fund	546	-	0.0000%
0649	Motor Carrier Safety Inspection	493	266,290	0.0115%
0654	Healthy Smiles	482	17,156	0.0007%
0659	Historic Property Administrtion Fund	420	11,490	0.0005%
0660	Academic Quality Assurance Fund	601	41,163	0.0018%
0664	Student Loan Operations	691	1,938,714	0.0835%
0668	College Savings Pool Administrr	370	262,077	0.0113%
0673	Dept of Insurance Fed Trust	446	298	0.0000%
0674	State Charter School Comm	586	42,648	0.0018%
0675	Electronics Recycling	532	61,509	0.0026%
0689	Agriculture Pesticide Control	406	39,665	0.0017%
0692	ICCB Adult Education Fund	684	137,652	0.0059%
0698	Long Term Care Ombudsman Fund	402	-	0.0000%
0700	USDA Women, Infants & Children	444	362,316	0.0156%
0701	Federal Student Incentive Tr	691	109,244	0.0047%
0702	Assist Living & Shared Hou Reg	482	108,483	0.0047%
0705	State Police Whistleblower Rew	493	1,622	0.0001%
0710	Homeland Security Emerg Prepar	588	900,189	0.0388%
0711	State Lottery	458	2,766,116	0.1191%
0711	State Lottery	360	20,329	0.0009%
0718	Community Mental Health Medical	444	122,237	0.0053%
0722	Comptroller Debt Recovery Trust Fund	360	61,493	0.0026%
0724	Dept of Labor Federal Projects	452	61,201	0.0026%
0726	Federal Industrial Services	452	105,448	0.0045%
0731	IL Clean Water	532	1,493,287	0.0643%
0732	Secretary of State DUI Adminis	350	79,936	0.0034%
0733	Tobacco Settlement Recovery	482	1,995	0.0001%
0737	Energy Administration	420	59,542	0.0026%
0740	Medicaid Buy In Program Revolv	478	26,444	0.0011%
0745	State's Attorney Appel Prosec Co	295	23,972	0.0010%
0746	Home Inspection Administration	440	25,579	0.0011%
0751	Private Business and Vocational Schools Quality Assurance Fund	601	58,528	0.0025%
0755	State Employees Def Comp Plan	416	139,696	0.0060%
0757	Child Support Administrative	478	14,605,884	0.6288%
0762	Local Initiative	444	57,865	0.0025%
0763	Tourism Promotions	420/422	1,394,775	0.0601%
0765	Federal Surface Mining Control	422	309,020	0.0133%

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, 2018

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0772	Career and Technical Education	684	\$ 34,315	0.0015%
0773	ISAC Loan Purch Prog Payroll	691	95,751	0.0041%
0790	Private Sewage Disposal Program	482	23,355	0.0010%
0792	Cemetery Oversight Lcns&Discpln	440	93,982	0.0040%
0795	Bank & Trust Company	440/360	1,627,831	0.0701%
0796	Nuclear Safety Emerg Preparedness	588/360	1,548,619	0.0667%
0798	Rehab Servs EL & Second ED Act	444	10,009	0.0004%
0801	AG State Proj & Crt Order Dist	340	942,067	0.0406%
0802	Personal Property Tax Replace	360	11,209,442	0.4826%
0802	Personal Property Tax Replace	492	3,322,074	0.1430%
0802	Personal Property Tax Replace	580	627,647	0.0270%
0802	Personal Property Tax Replace	548	229,544	0.0099%
0802	Personal Property Tax Replace	295	25,740	0.0011%
0821	Dram Shop	444/492	644,886	0.0278%
0823	IL State Dental Disciplinary	440	80,382	0.0035%
0828	Hazardous Waste	532	537,377	0.0231%
0829	Comm Assoc Manager Lcns & Disc	440	-	0.0000%
0838	Public Health Federal Projects	482	15,805	0.0007%
0850	Real Estate License Admin	360/440	596,778	0.0257%
0855	National Flood Insurance Program	422	55,623	0.0024%
0859	Federal Energy	420	11,121	0.0005%
0863	Cycle Rider Safety Training	494	25,765	0.0011%
0870	Low Income Energy Block Grant	420	332,731	0.0143%
0871	Community Services Block Grant	420	124,953	0.0054%
0872	Maternal & Child Health Serv Blk	482	255,184	0.0110%
0873	Preventative Health&Hlth Serv Bl	482	188,431	0.0081%
0875	Com Dev/Small City Blk Grant	420	105,539	0.0045%
0876	Community MH Servs Block Grant	444	81,500	0.0035%
0879	Traffic & Crim Conviction Sur	569	410,946	0.0177%
0882	Sheffield 2/1982 Agreed Order	588	26,691	0.0011%
0883	Intra-Agency Services	420	756,203	0.0326%
0885	Wage Theft Prevention Fund	452	-	0.0000%
0888	Design Professional Admin & In	440	122,529	0.0053%
0894	DNR Federal Projects	422	296,838	0.0128%
0896	Public Health Spec State Projects	482	103,801	0.0045%
0897	Veterans' Affairs Fed Projects	497	-	0.0000%
0903	State Surplus Property Rev	416	80,061	0.0034%
0904	IL State Police Federal Projs	493	584,216	0.0252%
0905	IL Forestry Development	422	253,990	0.0109%
0906	State Police Services	493	1,156,580	0.0498%
0911	Juvenile Justice Trust	444	298	0.0000%
0913	Federal Workforce Training	420	909,044	0.0391%
0920	Metabolic Screening and Treatment	482	582,081	0.0251%
0921	DHS Recoveries Trust	444	1,267,397	0.0546%
0922	Insurance Producer Admin	446/360	2,178,235	0.0938%
0925	Coal Technology Assist	422	272,190	0.0117%
0929	Violent Crime Victims Assist	340	512,146	0.0220%
0938	Hearing Instrument Dispen Exam	482	8,897	0.0004%
0940	Self-Insurers Security	563	31,478	0.0014%
0942	Low-Level Rad Waste Fac Dev&Op	588	14,216	0.0006%
0944	Enviro Protection Permit & Insp	532	1,042,962	0.0449%
0951	Narcotics Profit Forfeiture	295	24,833	0.0011%
0962	Park & Conservation	422/360	3,867,457	0.1665%
0963	Vehicle Inspection	532	1,052,251	0.0453%
0963	Vehicle Inspection	350	305,450	0.0132%
0969	Local Tourism Fund	420	35,899	0.0015%
0971	Build Illinois Bond	420/507	177,286	0.0076%
0973	IL Capital Revolving Loan	420	46,649	0.0020%
0982	Adeline Jay Geo-Karis IL Beach	422	-	0.0000%

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, 2018

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0988	Attorney General Federal Grant	340	\$ 57,120	0.0025%
0991	Abandoned Minded Lands Reclam	422	480,371	0.0207%
0997	Insurance Financial Regulation	446	1,982,075	0.0853%
UNIV	Chicago State Univ	608	306,219	0.0132%
UNIV	Eastern IL Univ	612	431,935	0.0186%
UNIV	Governor's State Univ	616	642,088	0.0276%
UNIV	Northeastern State Univ	620	2,218,313	0.0955%
UNIV	Western IL Univ	628	875,480	0.0377%
UNIV	Illinois State Univ	636	1,408,361	0.0606%
UNIV	Northern IL Univ	644	2,456,539	0.1058%
UNIV	Southern IL Univ	664	7,972,097	0.3432%
UNIV	University of IL	676	67,232,502	2.8946%
UNIV	University of IL - Foundation	676A	1,815,769	0.0782%
Grand total of primary allocation¹			\$ 2,322,675,126	100.0000%

¹ 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
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2018

Notes:

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

(b) Source: Comptroller's SAMs DataWarehouse FY 2018 Expenditures coded with detail object code "1180" Retirement Contributions (ER Contributions). Comptroller's SAMs Data Warehouse FY 2018 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll).

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

0301	426	Working Capital Revolving	\$	1,811,031
0303	416	State Garage Revolving		2,972,686
0304	448	Technology Management Revolving		10,077,366
0314	416	Facilities Management Revolving		4,950,815
0317	416	Professional Services		3,417,886
0332	416	Workers' Compensation Revolving		93,574
0407	507	Grant Accountability and Transparency Fund		179,094
0477	275	Judges Retirement System		106,948
0479	589	State Employees' Retirement System		1,784,304
0481	131	General Assembly Retirement		27,253
0529	555	IL State Board of Investments		196,093
				25,617,050

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

0455	Illinois State Toll Highway Revenue	26,557,953
Total Excluded		\$ 52,175,003

(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	402	\$	298
0001	General Revenue Fund	420		1,401
0001	General Revenue Fund	586		9,248
				10,947

Add:

Allocated funds	2,322,675,126
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Total contributions	\$ 2,374,861,076
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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF UNIVERSITY ON BEHALF ALLOCATIONS
For the Year Ended June 30, 2018

Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less: University State Appropriation Repayment	Allocation of GRF Estimated Funding	Allocation (Funding/GRF Estimated Contribution)	Allocation of GRF Expense to Universities/ State Agencies	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Expense Calculation	Allocation of GRF Liability to Universities	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Liability Calculation*
0001	UNIV	Chicago State UNIV	608	\$ 11,153,751	\$ 1,024,000	\$ 10,129,751	1.4925%	\$ (12,916,621)	\$ 3,564,840	\$ (9,351,781)	\$ 174,851,860	\$ 15,557,391	\$ 190,409,251
0001	UNIV	Eastern Illinois UNIV	612	20,380,655	1,713,000	18,667,655	2.7505%	(23,803,797)	-	(23,803,797)	322,231,183	-	322,231,183
0001	UNIV	Governors State UNIV	616	10,095,362	656,000	9,439,362	1.3908%	(12,036,473)	2,284,362	(9,752,111)	162,937,331	9,969,233	172,906,564
0001	UNIV	Northeastern Illinois UNIV	620	16,486,927	1,073,000	15,413,927	2.2711%	(19,654,900)	3,734,199	(15,920,701)	266,067,711	16,296,492	282,364,203
0001	UNIV	Western Illinois UNIV	628	29,530,570	1,945,000	27,585,570	4.0645%	(35,175,616)	6,073,959	(29,101,657)	476,171,112	26,507,487	502,678,599
0001	UNIV	Illinois State UNIV	636	56,533,729	3,078,000	53,455,729	7.8763%	(68,164,277)	-	(68,164,277)	922,737,490	-	922,737,490
0001	UNIV	Northern Illinois UNIV	644	53,237,711	3,541,000	49,696,711	7.3224%	(63,370,631)	8,136,335	(55,234,296)	857,846,070	35,507,944	893,354,014
0001	UNIV	Southern Illinois UNIV	664	114,735,883	7,076,000	107,659,883	15.8628%	(137,282,263)	10,652,576	(126,629,687)	1,858,385,316	46,489,123	1,904,874,439
0001	UNIV	University of Illinois	676	411,537,348	24,893,000	386,644,348	56.9690%	(493,030,674)	86,656,989	(406,373,685)	6,674,139,426	378,181,533	7,052,320,959
				<u>\$ 723,691,936</u>	<u>\$ 44,999,000</u>	<u>\$ 678,692,936</u>	100.0000%	<u>\$ (865,435,252)</u>	<u>\$ 121,103,259</u>	<u>\$ (744,331,993)</u>	<u>\$ 11,715,367,500</u>	<u>\$ 528,509,202</u>	<u>\$ 12,243,876,702</u>

Specific Allocation of University Cash Payments related to State Appropriation

Fund #	Type	Fund Name	Agency #	GI Contributions Paid	GI Contributions Paid	Primary Allocation (Based on Contributions)	Primary Allocation (Based on University Contributions)	OPEB expense (Specific Allocation of Actual Cash Pmts)	Add Specific Allocation of Actual Cash Pmts
		Chicago State UNIV	608	900,900	900,900	0.0388%	2.9436%	3,564,840	15,557,391
		Governors State	616	577,300	577,300	0.0249%	1.8863%	2,284,362	9,969,233
		Northeastern Illinois	620	943,700	943,700	0.0406%	3.0835%	3,734,199	16,296,492
		Western Illinois	628	1,535,000	1,535,000	0.0661%	5.0155%	6,073,959	26,507,487
		Northern Illinois	644	2,056,200	2,056,200	0.0886%	6.7185%	8,136,335	35,507,944
		Southern Illinois	664	2,692,100	2,692,100	0.1160%	8.7963%	10,652,576	46,489,123
		University of Illinois	676	21,899,800	21,899,800	0.9433%	71.5563%	86,656,989	378,181,533
0007		Education Assistance Fund		<u>\$ 30,605,000</u>	<u>\$ 30,605,000</u>	1.3182%	100.0000%	<u>\$ 121,103,259</u>	<u>\$ 528,509,202</u>

In FY 2018, certain universities paid a portion of their State appropriated amounts related to the group insurance healthcare. These amounts are allocated to the State for the purposes of recording the Total OPEB liability but are specifically included in the State's on behalf revenue and expense calculation for each university to record on their Statement of Changes in Revenue and Expense.

General Revenue Appropriation Reconciliation

University Estimated Funding - Provided by CMS	\$ 723,691,936
Less University State Appropriation Repayment	(44,999,000)
Net University General Revenue Requested Appropriation	678,692,936
State Agency General Revenue Requested Appropriation	1,197,484,992
Total General Revenue Appropriation Reconciliation	<u>\$ 1,876,177,928</u>

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 \$723.692 million less \$45 million.

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2018

FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	40.4886%		29.2203%	
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	38.5612%	100.0000%	51.5563%	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350		5.6130%		5.9423%
0001	General Revenue Requested Appropriation - relating to State Agencies	416		1.0801%		0.2951%
0001	General Revenue Requested Appropriation - relating to State Agencies	418		7.2304%		7.3307%
0001	General Revenue Requested Appropriation - relating to State Agencies	426		29.4741%		31.3980%
0001	General Revenue Requested Appropriation - relating to State Agencies	444		26.9632%		27.3608%
0001	General Revenue Requested Appropriation - relating to State Agencies	478		2.2176%		2.0552%
0001	General Revenue Requested Appropriation - relating to State Agencies	492		2.3728%		1.4776%
0001	General Revenue Requested Appropriation - relating to State Agencies	586		0.4852%		0.5502%
0001	General Revenue Requested Appropriation - relating to State Agencies	691		0.0876%		0.1763%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		24.4760%		23.4138%
0001	General Revenue	812	0.1514%		0.0000%	
0007	Education Assistance Fund	812	1.8776%		1.3182%	
0011	Road	494	5.4358%		5.3814%	
0011	Road	360	0.0007%		0.0007%	
0012	Motor Fuel Tax	492	0.2066%		0.1920%	
0012	Motor Fuel Tax	494	0.0259%		0.0230%	
0013	Prevent & Treat Alcohol & Sub	444	0.0147%		0.0134%	
0014	Food & Drug Safety	482	0.0015%		0.0061%	
0016	Teacher Certificate Fee Revolving	586	0.0277%		0.0074%	
0018	Transportation Regulatory	524	0.0569%		0.0563%	
0021	Financial Institutions	440	0.0338%		0.0316%	
0022	General Professions Dedicated	440	0.0185%		0.0183%	
0026	Live & Learn	350	0.0030%		0.0031%	
0036	IL Veterans' Rehabilitation	444	0.0076%		0.0000%	
0039	State Boating Act	422	0.0487%		0.0554%	
0040	State Parks	422	0.0276%		0.0348%	
0041	Wildlife & Fish	422	0.2530%		0.1755%	
0042	Salmon	422	0.0013%		0.0014%	
0044	Lobbyist Registration Admin	350	0.0062%		0.0051%	
0045	Agricultural Premium	406	0.0000%		0.0000%	
0047	Fire Prevention	592	0.0876%		0.0789%	

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, 2018

FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0048	Rural/Downstate Health Access	482	0.0000%		0.0002%	
0050	Mental Health	444	0.0083%		0.0242%	
0051	Amusement Ride & Patron Safety	452	0.0000%		0.0004%	
0052	Federal Title III SS & Employ	427	0.9619%		0.8640%	
0052	Federal Title III SS & Employ	360	0.0013%		0.0011%	
0054	State Pensions	370	0.0598%		0.0547%	
0057	IL State Pharmacy Disciplinary	440	0.0090%		0.0089%	
0059	Public Utility	524	0.1315%		0.1228%	
0063	Public Health Services	482	0.2739%		0.2439%	
0065	US Environmental Protection	532	0.1369%		0.1104%	
0067	Radiation Protection	588	0.0254%		0.0234%	
0068	Hospital Licensure Fund	482	0.0014%		0.0036%	
0072	Underground Storage Tank	532	0.0431%		0.0343%	
0072	Underground Storage Tank	592	0.0188%		0.0165%	
0072	Underground Storage Tank	492	0.0104%		0.0089%	
0074	EPA Special State Projects Trust Fund	532	0.0028%		0.0018%	
0075	Compassionate Use of Medical Cannabis	406	0.0104%		0.0085%	
0075	Compassionate Use of Medical Cannabis	482	0.0056%		0.0086%	
0075	Compassionate Use of Medical Cannabis	440	0.0047%		0.0051%	
0075	Compassionate Use of Medical Cannabis	493	0.0015%		0.0014%	
0077	Mines & Minerals UIC	422	0.0017%		0.0013%	
0078	Solid Waste Management	532	0.0471%		0.0401%	
0081	Vocational Rehabilitation	444	0.3858%		0.3801%	
0082	Distance Learning	601	0.0000%		0.0001%	
0085	IL Gaming Law Enforcement	340	0.0072%		0.0060%	
0085	IL Gaming Law Enforcement	492	0.0000%		0.0000%	
0089	Subtitle D Management	532	0.0091%		0.0083%	
0090	Special Federal Grant Project	295	0.0018%		0.0013%	
0091	Clean Air Act (CAA) Permit	532	0.0666%		0.0516%	
0093	IL State Medical Disciplinary	440	0.0205%		0.0155%	
0117	St Appellate Defender Federal	290	0.0000%		0.0000%	
0118	Facility Licensing	482	0.0024%		0.0033%	
0129	State Gaming	565	0.2524%		0.2027%	

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, 2018

FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0129	State Gaming	444	0.0002%		0.0004%	
0131	Council on Dev Disabilities	558	0.0050%		0.0042%	
0137	Plugging & Restoration	422	0.0027%		0.0039%	
0141	Capital Development	511	0.1145%		0.0943%	
0141	Capital Development	422	0.0064%		0.0044%	
0141	Capital Development	507	0.0058%		0.0053%	
0144	SBE Special Purpose Trust	586	0.0152%		0.0125%	
0145	Explosives Regulatory	422	0.0006%		0.0000%	
0146	Aggregate Operations Regulatory	422	0.0011%		0.0000%	
0147	Coal Mining Regulatory	422	0.0010%		0.0002%	
0148	Mental Health Reporting	444	0.0010%		0.0008%	
0148	Mental Health Reporting	493	0.0013%		0.0036%	
0151	Reg CPA Admin & Disciplinary	440	0.0046%		0.0032%	
0152	State Crime Laboratory	493	0.0021%		0.0058%	
0156	Motor Vehicle Theft Prevention	546	0.0010%		0.0003%	
0159	SBE Teacher Certification Institution	586	0.0000%		0.0065%	
0161	SBE GED Testing Fund	684	0.0016%		0.0007%	
0163	Weights & Measures	406	0.0359%		0.0324%	
0163	Weights & Measures	360	0.0016%		0.0016%	
0166	State Police Merit BD Public Safety	591	0.0000%		0.0176%	
0167	Division of Corp Regis LLP	350	0.0015%		0.0012%	
0169	IL Independent Tax Tribunal	564	0.0000%		0.0003%	
0175	IL School Asbestos Abatement	482	0.0049%		0.0019%	
0177	CHIP Board Payroll Trust	527	0.0075%		0.0018%	
0182	Driver Services Administration	350	0.0024%		0.0000%	
0184	ICJIA Violence Prevention	546	0.0014%		0.0014%	
0185	Secretary of State Spec Lic Pl	350	0.0127%		0.0058%	
0193	Loc Govt Health Insurance Res	416	0.0046%		0.0028%	
0195	IPTIP Administrative Trust	370	0.0160%		0.0123%	
0199	Illinois Fisheries Management	422	0.0058%		0.0025%	
0203	Tchr Health Insurance Security	416	0.0071%		0.0068%	
0207	Pollution Control Board St Tr	532	0.0000%		0.0000%	
0209	State Police Firearm Services	493	0.0361%		0.0314%	

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, 2018

FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0211	DHS Technology Initiative	444	0.0048%		0.0048%	
0214	Brownfields Redevelopment	532	0.0078%		0.0050%	
0215	Capital Develop Brd Revolving	511	0.0000%		0.0000%	
0218	Professions Indirect Cost	440	0.1095%		0.0884%	
0218	Professions Indirect Cost	360	0.0026%		0.0023%	
0220	DCFS Children's Services	418	0.0001%		0.0000%	
0238	IL Health Facilities Planning	482	0.0062%		0.0043%	
0240	Emergency Public Health	482	0.0010%		0.0017%	
0242	ISAC Accounts Receivable	691	0.0005%		0.0008%	
0243	Credit Union	440	0.0186%		0.0149%	
0244	Savings & Resid Finance Reg	440	0.0177%		0.0157%	
0258	Nursing Dedicated & Professional	440/482	0.0115%		0.0114%	
0259	Optometric Licn & Disc Brd	440	0.0010%		0.0009%	
0261	Underground Resource Conserv	422	0.0007%		0.0011%	
0270	Water Revolving	532	0.0903%		0.0780%	
0274	Self-Insurers Administration	563	0.0036%		0.0032%	
0276	Drunk & Drugged Driving Prevention	444	0.0030%		0.0039%	
0285	Long Term Care Monitor/Receive	482	0.1228%		0.1047%	
0286	IL Affordable Housing Trust	492	0.0004%		0.0000%	
0287	Home Care Services Agy Licensure	482	0.0047%		0.0068%	
0288	Community Water Supply Lab	532	0.0059%		0.0055%	
0290	Fertilizer Control	406	0.0113%		0.0085%	
0292	Security Investors Education	350	0.0007%		0.0006%	
0294	Used Tire Management	532/482	0.0396%		0.0342%	
0298	Natural Areas Acquisition	422	0.0405%		0.0367%	
0299	Open Space Lands Acquis&Devel	422	0.0056%		0.0059%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0029%		0.0000%	
0327	Tattoo & Body Prng Estab Regis	482	0.0000%		0.0000%	
0326	African American HIV/Aids	482	0.0000%		0.0001%	
0327	Tattoo & Body Prng Estab Regis	482	0.0000%		0.0006%	
0329	County Provider Trust	478	0.0320%		0.0250%	
0333	Federal Support Agreement Rev	466	0.0792%		0.0705%	
0335	Criminal Justice Info Projects	546	0.0006%		0.0006%	

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FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0336	Environmental Lab Certificate	532	0.0020%		0.0015%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0012%		0.0001%	
0340	Public Health Lab Serv Rev	482	0.0058%		0.0035%	
0342	Audit Expense	103	0.0000%		0.0039%	
0344	Care Prov for Persons with DD	478	0.0010%		0.0009%	
0345	Long Term Care Provider	478	0.0046%		0.0030%	
0345	Long Term Care Provider	482	0.0038%		0.0031%	
0350	ICCB Federal Trust	684	0.0000%		0.0023%	
0357	Child Labor Enforcement	452	0.0040%		0.0033%	
0359	IMSA Special Purposes Trust Fund	692	0.0007%		0.0008%	
0360	Lead Poisoning Screening	482	0.0006%		0.0057%	
0362	Securities Audit & Enforcement	350	0.0516%		0.0432%	
0363	Dept of Business Serv Sp Ops	350	0.0792%		0.0671%	
0368	Drug Treatment	444	0.0034%		0.0032%	
0369	Feed Control	406	0.0103%		0.0104%	
0370	Tanning Facility Permit	482	0.0000%		0.0000%	
0370	Tanning Facility Permit	482	0.0000%		0.0000%	
0372	Plumbing Licensure & Program	482	0.0100%		0.0081%	
0384	Tax Compliance & Admin	492	0.0474%		0.3301%	
0386	Appraisal Administration	440	0.0046%		0.0041%	
0387	Small Bus Environmental Assist	420	0.0017%		0.0016%	
0394	Gaining Early Awareness & Read	444	0.0000%		0.0000%	
0396	Senior Health Insurance Prog	402	0.0056%		0.0055%	
0398	EMS Assistance	482	0.0037%		0.0000%	
0408	DHS Special Purpose Trust	444	0.0451%		0.0415%	
0410	SBE Federal Dept of Agriculture	586	0.0356%		0.0331%	
0421	Public Aid Recoveries Trust	478	0.2488%		0.2023%	
0425	IL Power Agency Operations	360/445	0.0047%		0.0049%	
0428	Supreme Court Historic Preserv	210	0.0033%		0.0020%	
0434	Court of Claims Admin & Grant	528	0.0010%		0.0006%	
0435	Charitable Trust Stabilization Fund	370	0.0021%		0.0021%	
0438	IL State Fair	406	0.0000%		0.0004%	
0440	Agricultural Master	406	0.0082%		0.0071%	

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FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0445	Sex Offender Investigation	493	0.0005%		0.0007%	
0447	GI Education	497	0.0051%		0.0043%	
0449	Interpreters for the Deaf	526	0.0000%		0.0000%	
0453	Monitoring Device Driving Permit	350	0.0109%		0.0062%	
0455	IL State Toll Highway Revenue	557	0.2520%		0.3495%	
0473	Teachers Retirement System	593	0.1871%		0.1631%	
0476	Wholesale Meat	406	0.0497%		0.0460%	
0477	Judges Retirement System	275	0.0050%		0.0000%	
0480	Secretary of State ID Security	350	0.0039%		0.0042%	
0481	General Assembly Retirement	131	0.0013%		0.0000%	
0483	Secretary of State Spec Serv	350	0.0575%		0.0222%	
0484	Nuclear Civil Protection Planning Fund	588	0.0005%		0.0004%	
0488	Criminal Justice Trust	546	0.0236%		0.0168%	
0491	Federal Aid Disaster	588	0.0047%		0.0027%	
0495	Old Age Survivors Insurance	444	0.3935%		0.3121%	
0497	Federal Civil Prepared Admin	588	0.0004%		0.0001%	
0502	Early Intervention Service Rev	444	0.0080%		0.0082%	
0505	Athletics Supervision and Reg	440	0.0000%		0.0000%	
0506	Small Business Credit Initiatv	420	0.0008%		0.0003%	
0514	State Asset Forfeiture	493	0.0008%		0.0012%	
0523	Dept of Corrections Reimburse	425	0.0057%		0.0061%	
0523	Dept of Corrections Reimburse	426	0.0057%		0.0080%	
0524	Health Facilities Plan Review	482	0.0058%		0.0047%	
0531	Energy Efficiency Portfolio	420	0.0194%		0.0000%	
0533	Attorney General Tobacco	340	0.0184%		0.0077%	
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1446%		0.1316%	
0535	Sex Offender Registration	493	0.0006%		0.0010%	
0536	Leads Maintenance	493	0.0028%		0.0028%	
0537	State Offender DNA Identification	493	0.0038%		0.0025%	
0538	IL Historic Sites	541	0.0000%		0.0000%	
0538	IL Historic Sites	422	0.0000%		0.0063%	
0539	Death Penalty Abolition	546	0.0020%		0.0003%	
0542	Ag Court Order & Vol Comply	340	0.0452%		0.0464%	

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FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0546	Public Pension Regulation	446	0.0085%		0.0063%	
0549	IL Charity Bureau	340	0.0133%		0.0119%	
0550	Supplemental Low Income Energy	420	0.0049%		0.0082%	
0560	SBE Federal Agency Services	586	0.0014%		0.0004%	
0561	SBE Federal Dept of Education	586	0.0917%		0.0711%	
0562	Pawnbroker Regulation	440	0.0002%		0.0006%	
0564	Renewable Energy Resources Tr	420	0.0000%		0.0000%	
0566	DCFS Federal Projects	418	0.0022%		0.0008%	
0568	School Infrastructure	511	0.0000%		0.0000%	
0568	School Infrastructure	586	0.0018%		0.0007%	
0568	School Infrastructure	507	0.0008%		0.0004%	
0576	Pesticide Control	406/482	0.0349%		0.0335%	
0577	Community College Health Insur	416	0.0022%		0.0011%	
0579	Savings Institutions Regulatory Fund	440	0.0022%		0.0012%	
0581	Juvenile Acct Incentive Block	444	0.0000%		0.0004%	
0582	DCFS Special Purpose Fund	418	0.0017%		0.0022%	
0592	DHS Federal Projects	444	0.0026%		0.0027%	
0600	Attorney General Whistleblower	340	0.0351%		0.0310%	
0606	Health Information Exchange	534	0.0010%		0.0002%	
0607	Special Projects Division	442	0.0136%		0.0118%	
0608	Partners for Conservation	422/406	0.0161%		0.0135%	
0612	Statewide 9-1-1 Fund	493	0.0048%		0.0056%	
0618	Services for Older Americans	402	0.0109%		0.0082%	
0622	Motor Vehicle License Plate	350	0.0084%		0.0034%	
0627	Public Transportation	509	0.0047%		0.0041%	
0632	Horse Racing	579	0.0244%		0.0176%	
0635	Death Certificate Surcharge	482	0.0034%		0.0037%	
0636	Commerce & Comm Affairs Asst	420	0.0062%		0.0062%	
0644	Commitment to Human Services Fund	546	0.0032%		0.0000%	
0646	Alcoholism & Substance Abuse	444	0.0000%		0.0000%	
0649	Motor Carrier Safety Inspection	493	0.0131%		0.0115%	
0654	Healthy Smiles	482	0.0007%		0.0007%	
0659	Historic Property Adminsitration Fund	420	0.0003%		0.0005%	

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FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0660	Academic Quality Assurance Fund	601	0.0016%		0.0018%	
0664	Student Loan Operations	691	0.1253%		0.0835%	
0668	College Savings Pool Administr	370	0.0097%		0.0113%	
0673	Dept of Insurance Fed Trust	446	0.0001%		0.0000%	
0674	State Charter School Comm	586	0.0000%		0.0018%	
0675	Electronics Recycling	532	0.0033%		0.0026%	
0689	Agriculture Pesticide Control	406	0.0028%		0.0017%	
0692	ICCB Adult Education Fund	684	0.0078%		0.0059%	
0698	Long Term Care Ombudsman Fund	402	0.0015%		0.0000%	
0700	USDA Women, Infants & Children	444	0.0193%		0.0156%	
0701	Federal Student Incentive Tr	691	0.0008%		0.0047%	
0702	Assist Living & Shared Hou Reg	482	0.0034%		0.0047%	
0705	State Police Whistleblower Rew	493	0.0002%		0.0001%	
0710	Homeland Security Emerg Prepar	588	0.0426%		0.0388%	
0711	State Lottery	458	0.1420%		0.1191%	
0711	State Lottery	360	0.0006%		0.0009%	
0718	Community Mental Health Medical	444	0.0036%		0.0053%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0024%		0.0026%	
0724	Dept of Labor Federal Projects	452	0.0066%		0.0026%	
0726	Federal Industrial Services	452	0.0076%		0.0045%	
0731	IL Clean Water	532	0.0811%		0.0643%	
0732	Secretary of State DUI Adminis	350	0.0077%		0.0034%	
0733	Tobacco Settlement Recovery	482	0.0000%		0.0001%	
0737	Energy Administration	420	0.0030%		0.0026%	
0740	Medicaid Buy In Program Revolv	478	0.0046%		0.0011%	
0745	State's Attorney Appel Prosec Co	295	0.0017%		0.0010%	
0746	Home Inspection Administration	440	0.0004%		0.0011%	
0751	Private Business and Vocational Schools Quality Assurance Fund	601	0.0025%		0.0025%	
0755	State Employees Def Comp Plan	416	0.0061%		0.0060%	
0757	Child Support Administrative	478	0.7432%		0.6288%	
0762	Local Initiative	444	0.0030%		0.0025%	
0763	Tourism Promotions	420/422	0.0306%		0.0601%	
0765	Federal Surface Mining Control	422	0.0183%		0.0133%	

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FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0772	Career and Technical Education Fund	684	0.0000%		0.0000%	
0772	Career and Technical Education	684	0.0000%		0.0015%	
0773	ISAC Loan Purch Prog Payroll	691	0.0034%		0.0041%	
0776	Pres Libr & Museum Operating	541	0.0000%		0.0000%	
0790	Private Sewage Disposal Program	482	0.0013%		0.0010%	
0792	Cemetery Oversight Lcns&Dscpln	440	0.0048%		0.0040%	
0795	Bank & Trust Company	440/360	0.0814%		0.0701%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0809%		0.0667%	
0798	Rehab Servs EL & Second ED Act	444	0.0008%		0.0004%	
0801	AG State Proj & Crt Order Dist	340	0.0244%		0.0406%	
0802	Personal Property Tax Replace	360	0.2598%		0.4826%	
0802	Personal Property Tax Replace	492	0.1651%		0.1430%	
0802	Personal Property Tax Replace	580	0.0302%		0.0270%	
0802	Personal Property Tax Replace	548	0.0093%		0.0099%	
0802	Personal Property Tax Replace	295	0.0011%		0.0011%	
0817	State Police Operations Assist	493	0.0000%		0.0000%	
0821	Dram Shop	444/492	0.0277%		0.0278%	
0823	IL State Dental Disciplinary	440	0.0041%		0.0035%	
0826	Agriculture Federal Projects	406	0.0000%		0.0000%	
0828	Hazardous Waste	532	0.0256%		0.0231%	
0829	Comm Assoc Manager Lcns & Disc	440	0.0018%		0.0000%	
0838	Public Health Federal Projects	482	0.0011%		0.0007%	
0850	Real Estate License Admin	360/440	0.0318%		0.0257%	
0855	National Flood Insurance Program	422	0.0018%		0.0024%	
0859	Federal Energy	420	0.0017%		0.0005%	
0863	Cycle Rider Safety Training	494	0.0000%		0.0011%	
0870	Low Income Energy Block Grant	420	0.0177%		0.0143%	
0871	Community Services Block Grant	420	0.0030%		0.0054%	
0872	Maternal & Child Health Serv Blk	482	0.0105%		0.0110%	
0872	Maternal & Child Health Serv Blk	444	0.0000%		0.0000%	
0873	Preventative Health&Hlth Serv Bl	482	0.0081%		0.0081%	
0875	Com Dev/Small City Blk Grant	420	0.0048%		0.0045%	
0876	Community MH Servs Block Grant	444	0.0017%		0.0035%	

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FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0879	Traffic & Crim Conviction Sur	569/493	0.0198%		0.0177%	
0882	Sheffield 2/1982 Agreed Order	588	0.0011%		0.0011%	
0883	Intra-Agency Services	420	0.0385%		0.0326%	
0884	DNR Special Projects	422	0.0000%		0.0000%	
0885	Wage Theft Prevention Fund	452	0.0009%		0.0000%	
0888	Design Professional Admin & In	440	0.0061%		0.0053%	
0894	DNR Federal Projects	422	0.0154%		0.0128%	
0896	Public Health Spec State Projects	482	0.0029%		0.0045%	
0897	Veterans' Affairs Fed Projects	497	0.0002%		0.0000%	
0903	State Surplus Property Rev	416	0.0129%		0.0034%	
0904	IL State Police Federal Projs	493	0.0268%		0.0252%	
0905	IL Forestry Development	422	0.0178%		0.0109%	
0906	State Police Services	493	0.0564%		0.0498%	
0911	Juvenile Justice Trust	444	0.0003%		0.0000%	
0913	Federal Workforce Training	420	0.0482%		0.0391%	
0920	Metabolic Screening and Treatment	482	0.0309%		0.0251%	
0921	DHS Recoveries Trust	444	0.0708%		0.0546%	
0922	Insurance Producer Admin	446/360	0.1064%		0.0938%	
0925	Coal Technology Assist	422	0.0134%		0.0117%	
0929	Violent Crime Victims Assist	340	0.0261%		0.0220%	
0938	Hearing Instrument Dispen Exam	482	0.0006%		0.0004%	
0940	Self-Insurers Security	563	0.0014%		0.0014%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0018%		0.0006%	
0944	Enviro Protection Permit & Insp	532	0.0489%		0.0449%	
0951	Narcotics Profit Forfeiture	295	0.0005%		0.0011%	
0962	Park & Conservation	422/360	0.1608%		0.1665%	
0963	Vehicle Inspection	532	0.0569%		0.0453%	
0963	Vehicle Inspection	350	0.0161%		0.0132%	
0969	Local Tourism Fund	420	0.0002%		0.0015%	
0971	Build Illinois Bond	420/507	0.0121%		0.0076%	
0973	IL Capital Revolving Loan	420	0.0056%		0.0020%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0002%		0.0000%	
0988	Attorney General Federal Grant	340	0.0017%		0.0025%	

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FUND	Fund Name	Agency #	FY 17 Primary Allocation	FY 17 Secondary Allocation	FY 18 Primary Allocation	FY 18 Secondary Allocation
0991	Abandoned Minded Lands Reclam	422	0.0279%		0.0207%	
0997	Insurance Financial Regulation	446	0.1000%		0.0853%	
UNIV	Chicago State Univ	608	0.0176%		0.0132%	
UNIV	Eastern IL Univ	612	0.0247%		0.0186%	
UNIV	Governor's State Univ	616	0.0785%		0.0276%	
UNIV	Northeastern State Univ	620	0.0970%		0.0955%	
UNIV	Western IL Univ	628	0.0403%		0.0377%	
UNIV	Illinois State Univ	636	0.0727%		0.0606%	
UNIV	Northern IL Univ	644	0.1206%		0.1058%	
UNIV	Southern IL Univ	664	0.4226%		0.3432%	
UNIV	University of IL	676	3.1816%		2.8946%	
UNIV	University of IL - Foundation	676A	0.0000%		0.0782%	
	Grand total¹		100.0000%	100.0000%	100.0000%	100.0000%

¹ 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	\$ 16,731,451,918	\$ 11,715,367,500
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	15,934,975,861	20,670,595,473
0001	General Revenue Requested Appropriation - relating to State Agencies	350	894,430,195	1,228,308,795
0001	General Revenue Requested Appropriation - relating to State Agencies	416	172,113,674	60,998,927
0001	General Revenue Requested Appropriation - relating to State Agencies	418	1,152,162,495	1,515,299,342
0001	General Revenue Requested Appropriation - relating to State Agencies	426	4,696,690,720	6,490,153,567
0001	General Revenue Requested Appropriation - relating to State Agencies	444	4,296,579,411	5,655,640,286
0001	General Revenue Requested Appropriation - relating to State Agencies	478	353,374,025	424,822,078
0001	General Revenue Requested Appropriation - relating to State Agencies	492	378,105,107	305,428,719
0001	General Revenue Requested Appropriation - relating to State Agencies	586	77,316,503	113,729,616
0001	General Revenue Requested Appropriation - relating to State Agencies	691	13,959,039	36,442,260
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	3,900,244,692	4,839,771,883
0001	General Revenue	812	62,564,322	-
0007	Education Assistance Fund	812	775,896,774	528,509,202
0011	Road	494	2,246,282,320	2,157,578,074
0011	Road	360	289,267	280,653
0012	Motor Fuel Tax	492	85,375,092	76,979,037
0012	Motor Fuel Tax	494	10,702,879	9,221,447
0013	Prevent & Treat Alcohol & Sub	444	6,074,607	5,372,495
0014	Food & Drug Safety	482	619,858	2,445,688
0016	Teacher Certificate Fee Revolving	586	11,446,709	2,966,900
0018	Transportation Regulatory	524	23,513,276	22,572,499
0021	Financial Institutions	440	13,967,464	12,669,467
0022	General Professions Dedicated	440	7,644,914	7,337,064
0026	Live & Learn	350	1,239,716	1,242,891
0036	IL Veterans' Rehabilitation	444	3,140,613	-
0039	State Boating Act	422	20,124,719	22,211,660
0040	State Parks	422	11,405,385	13,952,450
0041	Wildlife & Fish	422	104,549,363	70,363,651
0042	Salmon	422	537,210	561,305
0044	Lobbyist Registration Admin	350	2,562,079	2,044,756
0045	Agricultural Premium	406	-	-
0047	Fire Prevention	592	36,199,700	31,633,573

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0048	Rural/Downstate Health Access	482	\$ -	\$ 80,186
0050	Mental Health	444	3,429,880	9,702,566
0051	Amusement Ride & Patron Safety	452	-	160,373
0052	Federal Title III SS & Employ	427	397,494,198	346,405,667
0052	Federal Title III SS & Employ	360	537,210	441,026
0054	State Pensions	370	24,711,668	21,931,007
0057	IL State Pharmacy Disciplinary	440	3,719,147	3,568,299
0059	Public Utility	524	54,340,874	49,234,509
0063	Public Health Services	482	113,186,049	97,787,433
0065	US Environmental Protection	532	56,572,363	44,262,946
0067	Radiation Protection	588	10,496,260	9,381,820
0068	Hospital Licensure Fund	482	578,534	1,443,357
0072	Underground Storage Tank	532	17,810,583	13,751,984
0072	Underground Storage Tank	592	7,768,885	6,615,386
0072	Underground Storage Tank	492	4,297,681	3,568,299
0074	EPA Special State Projects Trust Fund	532	1,157,068	721,678
0075	Compassionate Use of Medical Cannabis	406	4,297,681	3,407,926
0075	Compassionate Use of Medical Cannabis	482	2,314,136	3,448,019
0075	Compassionate Use of Medical Cannabis	440	1,942,221	2,044,756
0075	Compassionate Use of Medical Cannabis	493	619,858	561,305
0077	Mines & Minerals UIC	422	702,506	521,212
0078	Solid Waste Management	532	19,463,538	16,077,393
0081	Vocational Rehabilitation	444	159,427,447	152,394,438
0082	Distance Learning	601	-	40,093
0085	IL Gaming Law Enforcement	340	2,975,318	2,405,595
0085	IL Gaming Law Enforcement	492	-	-
0089	Subtitle D Management	532	3,760,471	3,327,740
0090	Special Federal Grant Project	295	743,829	521,212
0091	Clean Air Act (CAA) Permit	532	27,521,690	20,688,116
0093	IL State Medical Disciplinary	440	8,471,391	6,214,454
0117	St Appellate Defender Federal	290	-	-
0118	Facility Licensing	482	991,773	1,323,077
0129	State Gaming	565	104,301,420	81,269,015

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0129	State Gaming	444	\$ 82,648	\$ 160,373
0131	Council on Dev Disabilities	558	2,066,193	1,683,916
0137	Plugging & Restoration	422	1,115,744	1,563,637
0141	Capital Development	511	47,315,818	37,807,933
0141	Capital Development	422	2,644,727	1,764,103
0141	Capital Development	507	2,396,784	2,124,942
0144	SBE Special Purpose Trust	586	6,281,227	5,011,656
0145	Explosives Regulatory	422	247,943	-
0146	Aggregate Operations Regulatory	422	454,562	-
0147	Coal Mining Regulatory	422	413,239	80,186
0148	Mental Health Reporting	444	413,239	320,746
0148	Mental Health Reporting	493	537,210	1,443,357
0151	Reg CPA Admin & Disciplinary	440	1,900,898	1,282,984
0152	State Crime Laboratory	493	867,801	2,325,408
0156	Motor Vehicle Theft Prevention	546	413,239	120,280
0159	SBE Teacher Certification Institution	586	-	2,606,061
0161	SBE GED Testing Fund	684	661,182	280,653
0163	Weights & Measures	406	14,835,265	12,990,213
0163	Weights & Measures	360	661,182	641,492
0166	State Police Merit BD Public Safety	591	-	7,056,412
0167	Division of Corp Regis LLP	350	619,858	481,119
0169	IL Independent Tax Tribunal	564	-	120,280
0175	IL School Asbestos Abatement	482	2,024,869	761,772
0177	CHIP Board Payroll Trust	527	3,099,289	721,678
0182	Driver Services Administration	350	991,773	-
0184	ICJIA Violence Prevention	546	578,534	561,305
0185	Secretary of State Spec Lic Pl	350	5,248,130	2,325,408
0193	Loc Govt Health Insurance Res	416	1,900,898	1,122,611
0195	IPTIP Administrative Trust	370	6,611,817	4,931,470
0199	Illinois Fisheries Management	422	2,396,784	1,002,331
0203	Tchr Health Insurance Security	416	2,933,994	2,726,341
0207	Pollution Control Board St Tr	532	-	-
0209	State Police Firearm Services	493	14,917,913	12,589,280

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0211	DHS Technology Initiative	444	\$ 1,983,545	\$ 1,924,476
0214	Brownfields Redevelopment	532	3,223,261	2,004,662
0215	Capital Develop Brd Revolving	511	-	-
0218	Professions Indirect Cost	440	45,249,625	35,442,432
0218	Professions Indirect Cost	360	1,074,420	922,145
0220	DCFS Children's Services	418	41,324	-
0238	IL Health Facilities Planning	482	2,562,079	1,724,010
0240	Emergency Public Health	482	413,239	681,585
0242	ISAC Accounts Receivable	691	206,619	320,746
0243	Credit Union	440	7,686,238	5,973,894
0244	Savings & Resid Finance Reg	440	7,314,323	6,294,640
0258	Nursing Dedicated & Professional	440/482	4,752,244	4,570,630
0259	Optometric Licn & Disc Brd	440	413,239	360,839
0261	Underground Resource Conserv	422	289,267	441,026
0270	Water Revolving	532	37,315,445	31,272,734
0274	Self-Insurers Administration	563	1,487,659	1,282,984
0276	Drunk & Drugged Driving Prevention	444	1,239,716	1,563,637
0285	Long Term Care Monitor/Receive	482	50,745,699	41,977,631
0286	IL Affordable Housing Trust	492	165,295	-
0287	Home Care Services Agy Licensure	482	1,942,221	2,726,341
0288	Community Water Supply Lab	532	2,438,108	2,205,129
0290	Fertilizer Control	406	4,669,596	3,407,926
0292	Security Investors Education	350	289,267	240,559
0294	Used Tire Management	532/482	16,364,248	13,711,891
0298	Natural Areas Acquisition	422	16,736,163	14,714,222
0299	Open Space Lands Acquis&Devel	422	2,314,136	2,365,502
0318	ICJIA Vio Prevent Sp Prj	546	1,198,392	-
0327	Tattoo & Body Prng Estab Regis	482	-	-
0326	African American HIV/Aids	482	-	40,093
0327	Tattoo & Body Prng Estab Regis	482	-	240,559
0329	County Provider Trust	478	13,223,635	10,023,312
0333	Federal Support Agreement Rev	466	32,728,496	28,265,740
0335	Criminal Justice Info Projects	546	247,943	240,559

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0336	Environmental Lab Certificate	532	\$ 826,477	\$ 601,399
0339	Illinois Community College Board Contracts and Grants Fund	684	495,886	40,093
0340	Public Health Lab Serv Rev	482	2,396,784	1,403,264
0342	Audit Expense	103	-	1,563,637
0344	Care Prov for Persons with DD	478	413,239	360,839
0345	Long Term Care Provider	478	1,900,898	1,202,797
0345	Long Term Care Provider	482	1,570,307	1,242,891
0350	ICCB Federal Trust	684	-	922,145
0357	Child Labor Enforcement	452	1,652,954	1,323,077
0359	IMSA Special Purposes Trust Fund	692	289,267	320,746
0360	Lead Poisoning Screening	482	247,943	2,285,315
0362	Securities Audit & Enforcement	350	21,323,111	17,320,283
0363	Dept of Business Serv Sp Ops	350	32,728,496	26,902,570
0368	Drug Treatment	444	1,405,011	1,282,984
0369	Feed Control	406	4,256,357	4,169,698
0370	Tanning Facility Permit	482	-	-
0370	Tanning Facility Permit	482	-	-
0372	Plumbing Licensure & Program	482	4,132,386	3,247,553
0384	Tax Compliance & Admin	492	19,587,509	132,347,813
0386	Appraisal Administration	440	1,900,898	1,643,823
0387	Small Bus Environmental Assist	420	702,506	641,492
0394	Gaining Early Awareness & Read	444	-	-
0396	Senior Health Insurance Prog	402	2,314,136	2,205,129
0398	EMS Assistance	482	1,528,983	-
0408	DHS Special Purpose Trust	444	18,637,060	16,638,698
0410	SBE Federal Dept of Agriculture	586	14,711,294	13,270,865
0421	Public Aid Recoveries Trust	478	102,813,761	81,108,642
0425	IL Power Agency Operations	360/445	1,942,221	1,964,569
0428	Supreme Court Historic Preserv	210	1,363,687	801,865
0434	Court of Claims Admin & Grant	528	413,239	240,559
0435	Charitable Trust Stabilization Fund	370	867,801	841,958
0438	IL State Fair	406	-	160,373
0440	Agricultural Master	406	3,388,556	2,846,621

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0445	Sex Offender Investigation	493	\$ 206,619	\$ 280,653
0447	GI Education	497	2,107,517	1,724,010
0449	Interpreters for the Deaf	526	-	-
0453	Monitoring Device Driving Permit	350	4,504,301	2,485,781
0455	IL State Toll Highway Revenue	557	104,136,124	140,125,903
0473	Teachers Retirement System	593	77,316,940	65,392,088
0476	Wholesale Meat	406	20,537,958	18,442,894
0477	Judges Retirement System	275	2,066,193	-
0480	Secretary of State ID Security	350	1,611,630	1,683,916
0481	General Assembly Retirement	131	537,210	-
0483	Secretary of State Spec Serv	350	23,761,219	8,900,701
0484	Nuclear Civil Protection Planning Fund	588	206,619	160,373
0488	Criminal Justice Trust	546	9,752,431	6,735,666
0491	Federal Aid Disaster	588	1,942,221	1,082,518
0495	Old Age Survivors Insurance	444	162,609,385	125,131,029
0497	Federal Civil Prepared Admin	588	165,295	40,093
0502	Early Intervention Service Rev	444	3,305,909	3,287,646
0505	Athletics Supervision and Reg	440	-	-
0506	Small Business Credit Initiativ	420	330,591	120,280
0514	State Asset Forfeiture	493	330,591	481,119
0523	Dept of Corrections Reimburse	425	2,355,460	2,445,688
0523	Dept of Corrections Reimburse	426	2,355,460	3,207,460
0524	Health Facilities Plan Review	482	2,396,784	1,884,383
0531	Energy Efficiency Portfolio	420	8,016,829	-
0533	Attorney General Tobacco	340	7,603,590	3,087,180
0534	IL Workers' Comp Comm Operatns	563/446/360	59,754,300	52,762,715
0535	Sex Offender Registration	493	247,943	400,932
0536	Leads Maintenance	493	1,157,068	1,122,611
0537	State Offender DNA Identification	493	1,570,307	1,002,331
0538	IL Historic Sites	541	-	-
0538	IL Historic Sites	422	-	2,525,875
0539	Death Penalty Abolition	546	826,477	120,280
0542	Ag Court Order & Vol Comply	340	18,678,384	18,603,267

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0546	Public Pension Regulation	446	\$ 3,512,528	\$ 2,525,875
0549	IL Charity Bureau	340	5,496,073	4,771,097
0550	Supplemental Low Income Energy	420	2,024,869	3,287,646
0560	SBE Federal Agency Services	586	578,534	160,373
0561	SBE Federal Dept of Education	586	37,893,979	28,506,300
0562	Pawnbroker Regulation	440	82,648	240,559
0564	Renewable Energy Resources Tr	420	-	-
0566	DCFS Federal Projects	418	909,125	320,746
0568	School Infrastructure	511	-	-
0568	School Infrastructure	586	743,829	280,653
0568	School Infrastructure	507	330,591	160,373
0576	Pesticide Control	406/482	14,422,027	13,431,238
0577	Community College Health Insur	416	909,125	441,026
0579	Savings Institutions Regulatory Fund	440	909,125	481,119
0581	Juvenile Acct Incentive Block	444	-	160,373
0582	DCFS Special Purpose Fund	418	702,506	882,051
0592	DHS Federal Projects	444	1,074,420	1,082,518
0600	Attorney General Whistleblower	340	14,504,674	12,428,907
0606	Health Information Exchange	534	413,239	80,186
0607	Special Projects Division	442	5,620,045	4,731,003
0608	Partners for Conservation	422/406	6,653,141	5,412,589
0612	Statewide 9-1-1 Fund	493	1,983,545	2,245,222
0618	Services for Older Americans	402	4,504,301	3,287,646
0622	Motor Vehicle License Plate	350	3,471,204	1,363,170
0627	Public Transportation	509	1,942,221	1,643,823
0632	Horse Racing	579	10,083,022	7,056,412
0635	Death Certificate Surcharge	482	1,405,011	1,483,450
0636	Commerce & Comm Affairs Asst	420	2,562,079	2,485,781
0644	Commitment to Human Services Fund	546	1,322,363	-
0646	Alcoholism & Substance Abuse	444	-	-
0649	Motor Carrier Safety Inspection	493	5,413,426	4,610,724
0654	Healthy Smiles	482	289,267	280,653
0659	Historic Property Adminsitration Fund	420	123,972	200,466

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0660	Academic Quality Assurance Fund	601	\$ 661,182	\$ 721,678
0664	Student Loan Operations	691	51,778,795	33,477,862
0668	College Savings Pool Administr	370	4,008,414	4,530,537
0673	Dept of Insurance Fed Trust	446	41,324	-
0674	State Charter School Comm	586	-	721,678
0675	Electronics Recycling	532	1,363,687	1,042,424
0689	Agriculture Pesticide Control	406	1,157,068	681,585
0692	ICCB Adult Education Fund	684	3,223,261	2,365,502
0698	Long Term Care Ombudsman Fund	402	619,858	-
0700	USDA Women, Infants & Children	444	7,975,505	6,254,547
0701	Federal Student Incentive Tr	691	330,591	1,884,383
0702	Assist Living & Shared Hou Reg	482	1,405,011	1,884,383
0705	State Police Whistleblower Rew	493	82,648	40,093
0710	Homeland Security Emerg Prepar	588	17,603,964	15,556,180
0711	State Lottery	458	58,679,880	47,751,059
0711	State Lottery	360	247,943	360,839
0718	Community Mental Health Medical	444	1,487,659	2,124,942
0722	Comptroller Debt Recovery Trust Fund	360	991,773	1,042,424
0724	Dept of Labor Federal Projects	452	2,727,375	1,042,424
0726	Federal Industrial Services	452	3,140,613	1,804,196
0731	IL Clean Water	532	33,513,650	25,779,959
0732	Secretary of State DUI Adminis	350	3,181,937	1,363,170
0733	Tobacco Settlement Recovery	482	-	40,093
0737	Energy Administration	420	1,239,716	1,042,424
0740	Medicaid Buy In Program Revolv	478	1,900,898	441,026
0745	State's Attorney Appel Prosec Co	295	702,506	400,932
0746	Home Inspection Administration	440	165,295	441,026
0751	Private Business and Vocational Schools Quality Assurance Fund	601	1,033,096	1,002,331
0755	State Employees Def Comp Plan	416	2,520,755	2,405,595
0757	Child Support Administrative	478	307,118,919	252,106,347
0762	Local Initiative	444	1,239,716	1,002,331
0763	Tourism Promotions	420/422	12,645,101	24,096,042
0765	Federal Surface Mining Control	422	7,562,266	5,332,402

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0772	Career and Technical Education Fund	684	\$ -	\$ -
0772	Career and Technical Education	684	-	601,399
0773	ISAC Loan Purch Prog Payroll	691	1,405,011	1,643,823
0776	Pres Libr & Museum Operating	541	-	-
0790	Private Sewage Disposal Program	482	537,210	400,932
0792	Cemetery Oversight Lcns&Dscpln	440	1,983,545	1,603,730
0795	Bank & Trust Company	440/360	33,637,621	28,105,367
0796	Nuclear Safety Emerg Preparedness	588/360	33,431,002	26,742,197
0798	Rehab Servs EL & Second ED Act	444	330,591	160,373
0801	AG State Proj & Crt Order Dist	340	10,083,022	16,277,859
0802	Personal Property Tax Replace	360	107,359,385	193,490,017
0802	Personal Property Tax Replace	492	68,225,691	57,333,345
0802	Personal Property Tax Replace	580	12,479,805	10,825,177
0802	Personal Property Tax Replace	548	3,843,119	3,969,232
0802	Personal Property Tax Replace	295	454,562	441,026
0817	State Police Operations Assist	493	-	-
0821	Dram Shop	444/492	11,446,709	11,145,923
0823	IL State Dental Disciplinary	440	1,694,278	1,403,264
0826	Agriculture Federal Projects	406	-	-
0828	Hazardous Waste	532	10,578,908	9,261,540
0829	Comm Assoc Manager Lcns & Disc	440	743,829	-
0838	Public Health Federal Projects	482	454,562	280,653
0850	Real Estate License Admin	360/440	13,140,987	10,303,965
0855	National Flood Insurance Program	422	743,829	962,238
0859	Federal Energy	420	702,506	200,466
0863	Cycle Rider Safety Training	494	-	441,026
0870	Low Income Energy Block Grant	420	7,314,323	5,733,335
0871	Community Services Block Grant	420	1,239,716	2,165,035
0872	Maternal & Child Health Serv Blk	482	4,339,005	4,410,257
0872	Maternal & Child Health Serv Blk	444	-	-
0873	Preventative Health&Hlth Serv Bl	482	3,347,233	3,247,553
0875	Com Dev/Small City Blk Grant	420	1,983,545	1,804,196
0876	Community MH Servs Block Grant	444	702,506	1,403,264

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0879	Traffic & Crim Conviction Sur	569/493	\$ 8,182,124	\$ 7,096,505
0882	Sheffield 2/1982 Agreed Order	588	454,562	441,026
0883	Intra-Agency Services	420	15,909,686	13,070,399
0884	DNR Special Projects	422	-	-
0885	Wage Theft Prevention Fund	452	371,915	-
0888	Design Professional Admin & In	440	2,520,755	2,124,942
0894	DNR Federal Projects	422	6,363,874	5,131,936
0896	Public Health Spec State Projects	482	1,198,392	1,804,196
0897	Veterans' Affairs Fed Projects	497	82,648	-
0903	State Surplus Property Rev	416	5,330,778	1,363,170
0904	IL State Police Federal Projs	493	11,074,794	10,103,499
0905	IL Forestry Development	422	7,355,647	4,370,164
0906	State Police Services	493	23,306,656	19,966,438
0911	Juvenile Justice Trust	444	123,972	-
0913	Federal Workforce Training	420	19,918,100	15,676,460
0920	Metabolic Screening and Treatment	482	12,769,072	10,063,405
0921	DHS Recoveries Trust	444	29,257,292	21,890,914
0922	Insurance Producer Admin	446/360	43,968,586	37,607,467
0925	Coal Technology Assist	422	5,537,397	4,690,910
0929	Violent Crime Victims Assist	340	10,785,527	8,820,515
0938	Hearing Instrument Dispen Exam	482	247,943	160,373
0940	Self-Insurers Security	563	578,534	561,305
0942	Low-Level Rad Waste Fac Dev&Op	588	743,829	240,559
0944	Enviro Protection Permit & Insp	532	20,207,367	18,001,869
0951	Narcotics Profit Forfeiture	295	206,619	441,026
0962	Park & Conservation	422/360	66,448,765	66,755,259
0963	Vehicle Inspection	532	23,513,276	18,162,242
0963	Vehicle Inspection	350	6,653,141	5,292,309
0969	Local Tourism Fund	420	82,648	601,399
0971	Build Illinois Bond	420/507	5,000,187	3,047,087
0973	IL Capital Revolving Loan	420	2,314,136	801,865
0982	Adeline Jay Geo-Karis IL Beach	422	82,648	-
0988	Attorney General Federal Grant	340	702,506	1,002,331

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0991	Abandoned Minded Lands Reclam	422	\$ 11,529,357	\$ 8,299,302
0997	Insurance Financial Regulation	446	41,323,859	34,199,541
UNIV	Chicago State Univ	608	7,272,999	5,292,309
UNIV	Eastern IL Univ	612	10,206,993	7,457,344
UNIV	Governor's State Univ	616	32,439,229	11,065,737
UNIV	Northeastern State Univ	620	40,084,143	38,289,052
UNIV	Western IL Univ	628	16,653,515	15,115,155
UNIV	Illinois State Univ	636	30,042,445	24,296,509
UNIV	Northern IL Univ	644	49,836,574	42,418,657
UNIV	Southern IL Univ	664	174,634,628	137,600,029
UNIV	University of IL	676	1,314,759,893	1,160,539,171
UNIV	University of IL - Foundation	676A	-	31,352,920
	Grand total¹		\$ 41,323,858,855	\$ 40,093,248,494

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

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		<u>Deferred Outflows</u>			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 3,000,570	\$ -	\$ 3,000,570
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	5,294,207	6,186,943,920	6,192,238,127
0001	General Revenue Requested Appropriation - relating to State Agencies	350	314,598	389,808,729	390,123,327
0001	General Revenue Requested Appropriation - relating to State Agencies	416	15,623	30,342,263	30,357,886
0001	General Revenue Requested Appropriation - relating to State Agencies	418	388,102	449,748,888	450,136,990
0001	General Revenue Requested Appropriation - relating to State Agencies	426	1,662,275	2,187,299,466	2,188,961,741
0001	General Revenue Requested Appropriation - relating to State Agencies	444	1,448,537	1,690,084,331	1,691,532,868
0001	General Revenue Requested Appropriation - relating to State Agencies	478	108,807	95,588,573	95,697,380
0001	General Revenue Requested Appropriation - relating to State Agencies	492	78,227	20,179,706	20,257,933
0001	General Revenue Requested Appropriation - relating to State Agencies	586	29,129	36,671,120	36,700,249
0001	General Revenue Requested Appropriation - relating to State Agencies	691	9,334	20,807,575	20,816,909
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	1,239,575	1,266,413,269	1,267,652,844
0001	General Revenue	812	-	41,683,287	41,683,287
0007	Education Assistance Fund	812	135,363	516,938,839	517,074,202
0011	Road	494	552,605	-	552,605
0011	Road	360	72	-	72
0012	Motor Fuel Tax	492	19,716	-	19,716
0012	Motor Fuel Tax	494	2,362	-	2,362
0013	Prevent & Treat Alcohol & Sub	444	1,376	-	1,376
0014	Food & Drug Safety	482	626	1,675,852	1,676,478
0016	Teacher Certificate Fee Revolving	586	760	-	760
0018	Transportation Regulatory	524	5,781	-	5,781
0021	Financial Institutions	440	3,245	-	3,245
0022	General Professions Dedicated	440	1,879	-	1,879
0026	Live & Learn	350	318	63,963	64,281
0036	IL Veterans' Rehabilitation	444	-	2,064,892	2,064,892
0039	State Boating Act	422	5,689	2,991,553	2,997,242
0040	State Parks	422	3,574	4,880,688	4,884,262
0041	Wildlife & Fish	422	18,022	-	18,022
0042	Salmon	422	144	119,028	119,172
0044	Lobbyist Registration Admin	350	524	-	524
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	592	8,102	-	8,102

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			<u>Deferred Outflows</u>		
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0048	Rural/Downstate Health Access	482	\$ 21	\$ 72,863	\$ 72,884
0050	Mental Health	444	2,485	5,792,618	5,795,103
0051	Amusement Ride & Patron Safety	452	41	145,726	145,767
0052	Federal Title III SS & Employ	427	88,722	-	88,722
0052	Federal Title III SS & Employ	360	113	-	113
0054	State Pensions	370	5,617	-	5,617
0057	IL State Pharmacy Disciplinary	440	914	440,510	441,424
0059	Public Utility	524	12,610	-	12,610
0063	Public Health Services	482	25,046	-	25,046
0065	US Environmental Protection	532	11,337	-	11,337
0067	Radiation Protection	588	2,403	-	2,403
0068	Hospital Licensure Fund	482	370	1,104,345	1,104,715
0072	Underground Storage Tank	532	3,522	-	3,522
0072	Underground Storage Tank	592	1,694	-	1,694
0072	Underground Storage Tank	492	914	-	914
0074	EPA Special State Projects Trust Fund	532	185	-	185
0075	Compassionate Use of Medical Cannabis	406	873	798,425	799,298
0075	Compassionate Use of Medical Cannabis	482	883	1,092,948	1,093,831
0075	Compassionate Use of Medical Cannabis	440	524	145,727	146,251
0075	Compassionate Use of Medical Cannabis	493	144	192,723	192,867
0077	Mines & Minerals UIC	422	133	-	133
0078	Solid Waste Management	532	4,118	-	4,118
0081	Vocational Rehabilitation	444	39,032	-	39,032
0082	Distance Learning	601	10	36,432	36,442
0085	IL Gaming Law Enforcement	340	616	-	616
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	852	-	852
0090	Special Federal Grant Project	295	133	-	133
0091	Clean Air Act (CAA) Permit	532	5,299	-	5,299
0093	IL State Medical Disciplinary	440	1,592	-	1,592
0117	St Appellate Defender Federal	290	-	-	-
0118	Facility Licensing	482	339	327,884	328,223
0129	State Gaming	565	20,815	-	20,815

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			<u>Deferred Outflows</u>		
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0129	State Gaming	444	\$ 41	\$ 72,863	\$ 72,904
0131	Council on Dev Disabilities	558	431	-	431
0137	Plugging & Restoration	422	400	437,178	437,578
0141	Capital Development	511	9,683	7,295,952	7,305,635
0141	Capital Development	422	452	-	452
0141	Capital Development	507	544	-	544
0144	SBE Special Purpose Trust	586	1,284	1,514,255	1,515,539
0145	Explosives Regulatory	422	-	-	-
0146	Aggregate Operations Regulatory	422	-	-	-
0147	Coal Mining Regulatory	422	21	-	21
0148	Mental Health Reporting	444	82	-	82
0148	Mental Health Reporting	493	370	1,030,650	1,031,020
0151	Reg CPA Admin & Disciplinary	440	329	-	329
0152	State Crime Laboratory	493	596	1,926,138	1,926,734
0156	Motor Vehicle Theft Prevention	546	31	-	31
0159	SBE Teacher Certification Institution	586	667	2,368,052	2,368,719
0161	SBE GED Testing Fund	684	72	440,510	440,582
0163	Weights & Measures	406	3,327	-	3,327
0163	Weights & Measures	360	164	137,659	137,823
0166	State Police Merit BD Public Safety	591	1,807	6,411,955	6,413,762
0167	Division of Corp Regis LLP	350	123	-	123
0169	IL Independent Tax Tribunal	564	31	109,295	109,326
0175	IL School Asbestos Abatement	482	195	110,127	110,322
0177	CHIP Board Payroll Trust	527	185	-	185
0182	Driver Services Administration	350	-	-	-
0184	ICJIA Violence Prevention	546	144	-	144
0185	Secretary of State Spec Lic Pl	350	596	-	596
0193	Loc Govt Health Insurance Res	416	288	-	288
0195	IPTIP Administrative Trust	370	1,263	468,042	469,305
0199	Illinois Fisheries Management	422	257	-	257
0203	Tchr Health Insurance Security	416	698	-	698
0207	Pollution Control Board St Tr	532	-	-	-
0209	State Police Firearm Services	493	3,224	-	3,224

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		<u>Deferred Outflows</u>			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0211	DHS Technology Initiative	444	\$ 493	\$ 715,829	\$ 716,322
0214	Brownfields Redevelopment	532	513	-	513
0215	Capital Develop Brd Revolving	511	-	-	-
0218	Professions Indirect Cost	440	9,078	-	9,078
0218	Professions Indirect Cost	360	236	-	236
0220	DCFS Children's Services	418	-	27,531	27,531
0238	IL Health Facilities Planning	482	442	-	442
0240	Emergency Public Health	482	175	255,021	255,196
0242	ISAC Accounts Receivable	691	82	246,954	247,036
0243	Credit Union	440	1,530	-	1,530
0244	Savings & Resid Finance Reg	440	1,612	-	1,612
0258	Nursing Dedicated & Professional	440/482	1,171	-	1,171
0259	Optometric Licn & Disc Brd	440	92	-	92
0261	Underground Resource Conserv	422	113	145,726	145,839
0270	Water Revolving	532	8,010	-	8,010
0274	Self-Insurers Administration	563	329	-	329
0276	Drunk & Drugged Driving Prevention	444	400	327,883	328,283
0285	Long Term Care Monitor/Receive	482	10,751	-	10,751
0286	IL Affordable Housing Trust	492	-	110,127	110,127
0287	Home Care Services Agy Licensure	482	698	765,063	765,761
0288	Community Water Supply Lab	532	565	-	565
0290	Fertilizer Control	406	873	1,734,509	1,735,382
0292	Security Investors Education	350	62	-	62
0294	Used Tire Management	532/482	3,512	-	3,512
0298	Natural Areas Acquisition	422	3,769	770,893	774,662
0299	Open Space Lands Acquis&Devel	422	606	302,020	302,626
0318	ICJIA Vio Prevent Sp Prj	546	-	798,425	798,425
0327	Tattoo & Body Prng Estab Regis	482	-	-	-
0326	African American HIV/Aids	482	10	36,432	36,442
0327	Tattoo & Body Prng Estab Regis	482	62	218,590	218,652
0329	County Provider Trust	478	2,567	-	2,567
0333	Federal Support Agreement Rev	466	7,239	-	7,239
0335	Criminal Justice Info Projects	546	62	-	62

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		<u>Deferred Outflows</u>			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0336	Environmental Lab Certificate	532	\$ 154	\$ 247,787	\$ 247,941
0339	Illinois Community College Board Contracts and Grants Fund	684	10	-	10
0340	Public Health Lab Serv Rev	482	359	330,383	330,742
0342	Audit Expense	103	400	1,420,830	1,421,230
0344	Care Prov for Persons with DD	478	92	27,532	27,624
0345	Long Term Care Provider	478	308	-	308
0345	Long Term Care Provider	482	318	165,192	165,510
0350	ICCB Federal Trust	684	236	837,926	838,162
0357	Child Labor Enforcement	452	339	-	339
0359	IMSA Special Purposes Trust Fund	692	82	36,431	36,513
0360	Lead Poisoning Screening	482	585	1,858,009	1,858,594
0362	Securities Audit & Enforcement	350	4,436	-	4,436
0363	Dept of Business Serv Sp Ops	350	6,890	-	6,890
0368	Drug Treatment	444	329	-	329
0369	Feed Control	406	1,068	779,792	780,860
0370	Tanning Facility Permit	482	-	-	-
0370	Tanning Facility Permit	482	-	-	-
0372	Plumbing Licensure & Program	482	832	-	832
0384	Tax Compliance & Admin	492	33,897	102,992,021	103,025,918
0386	Appraisal Administration	440	421	-	421
0387	Small Bus Environmental Assist	420	164	-	164
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402	565	247,787	248,352
0398	EMS Assistance	482	-	27,531	27,531
0408	DHS Special Purpose Trust	444	4,262	-	4,262
0410	SBE Federal Dept of Agriculture	586	3,399	-	3,399
0421	Public Aid Recoveries Trust	478	20,774	-	20,774
0425	IL Power Agency Operations	360/445	503	72,864	73,367
0428	Supreme Court Historic Preserv	210	205	-	205
0434	Court of Claims Admin & Grant	528	62	-	62
0435	Charitable Trust Stabilization Fund	370	216	440,510	440,726
0438	IL State Fair	406	41	145,726	145,767
0440	Agricultural Master	406	729	-	729

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		<u>Deferred Outflows</u>			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0445	Sex Offender Investigation	493	\$ 72	\$ 72,863	\$ 72,935
0447	GI Education	497	442	192,723	193,165
0449	Interpreters for the Deaf	526	-	-	-
0453	Monitoring Device Driving Permit	350	637	385,447	386,084
0455	IL State Toll Highway Revenue	557	35,889	35,520,771	35,556,660
0473	Teachers Retirement System	593	16,748	-	16,748
0476	Wholesale Meat	406	4,724	-	4,724
0477	Judges Retirement System	275	-	-	-
0480	Secretary of State ID Security	350	431	109,296	109,727
0481	General Assembly Retirement	131	-	-	-
0483	Secretary of State Spec Serv	350	2,280	-	2,280
0484	Nuclear Civil Protection Planning Fund	588	41	137,659	137,700
0488	Criminal Justice Trust	546	1,725	1,651,914	1,653,639
0491	Federal Aid Disaster	588	277	-	277
0495	Old Age Survivors Insurance	444	32,049	-	32,049
0497	Federal Civil Prepared Admin	588	10	-	10
0502	Early Intervention Service Rev	444	842	72,863	73,705
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiativ	420	31	-	31
0514	State Asset Forfeiture	493	123	145,726	145,849
0523	Dept of Corrections Reimburse	425	626	145,726	146,352
0523	Dept of Corrections Reimburse	426	822	892,990	893,812
0524	Health Facilities Plan Review	482	483	-	483
0531	Energy Efficiency Portfolio	420	-	-	-
0533	Attorney General Tobacco	340	791	-	791
0534	IL Workers' Comp Comm Operatns	563/446/360	13,514	-	13,514
0535	Sex Offender Registration	493	103	145,727	145,830
0536	Leads Maintenance	493	288	-	288
0537	State Offender DNA Identification	493	257	-	257
0538	IL Historic Sites	541	-	-	-
0538	IL Historic Sites	422	647	2,295,188	2,295,835
0539	Death Penalty Abolition	546	31	-	31
0542	Ag Court Order & Vol Comply	340	4,765	437,180	441,945

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		Deferred Outflows			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0546	Public Pension Regulation	446	\$ 647	\$ -	\$ 647
0549	IL Charity Bureau	340	1,222	-	1,222
0550	Supplemental Low Income Energy	420	842	1,780,411	1,781,253
0560	SBE Federal Agency Services	586	41	-	41
0561	SBE Federal Dept of Education	586	7,301	-	7,301
0562	Pawnbroker Regulation	440	62	145,726	145,788
0564	Renewable Energy Resources Tr	420	-	-	-
0566	DCFS Federal Projects	418	82	-	82
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	72	137,659	137,731
0568	School Infrastructure	507	41	-	41
0576	Pesticide Control	406/482	3,440	-	3,440
0577	Community College Health Insur	416	113	-	113
0579	Savings Institutions Regulatory Fund	440	123	-	123
0581	Juvenile Acct Incentive Block	444	41	145,726	145,767
0582	DCFS Special Purpose Fund	418	226	650,199	650,425
0592	DHS Federal Projects	444	277	36,431	36,708
0600	Attorney General Whistleblower	340	3,183	-	3,183
0606	Health Information Exchange	534	21	-	21
0607	Special Projects Division	442	1,212	275,319	276,531
0608	Partners for Conservation	422/406	1,386	-	1,386
0612	Statewide 9-1-1 Fund	493	575	952,217	952,792
0618	Services for Older Americans	402	842	495,575	496,417
0622	Motor Vehicle License Plate	350	349	330,382	330,731
0627	Public Transportation	509	421	357,915	358,336
0632	Horse Racing	579	1,807	-	1,807
0635	Death Certificate Surcharge	482	380	109,295	109,675
0636	Commerce & Comm Affairs Asst	420	637	-	637
0644	Commitment to Human Services Fund	546	-	881,021	881,021
0646	Alcoholism & Substance Abuse	444	-	-	-
0649	Motor Carrier Safety Inspection	493	1,181	-	1,181
0654	Healthy Smiles	482	72	-	72
0659	Historic Property Adminsitration Fund	420	51	72,863	72,914

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		Deferred Outflows			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0660	Academic Quality Assurance Fund	601	\$ 185	\$ 72,863	\$ 73,048
0664	Student Loan Operations	691	8,574	2,780,721	2,789,295
0668	College Savings Pool Administr	370	1,160	1,023,415	1,024,575
0673	Dept of Insurance Fed Trust	446	-	-	-
0674	State Charter School Comm	586	185	655,768	655,953
0675	Electronics Recycling	532	267	137,659	137,926
0689	Agriculture Pesticide Control	406	175	220,255	220,430
0692	ICCB Adult Education Fund	684	606	-	606
0698	Long Term Care Ombudsman Fund	402	-	-	-
0700	USDA Women, Infants & Children	444	1,602	-	1,602
0701	Federal Student Incentive Tr	691	483	1,641,085	1,641,568
0702	Assist Living & Shared Hou Reg	482	483	473,610	474,093
0705	State Police Whistleblower Rew	493	10	27,532	27,542
0710	Homeland Security Emerg Prepar	588	3,984	-	3,984
0711	State Lottery	458	12,230	-	12,230
0711	State Lottery	360	92	109,295	109,387
0718	Community Mental Health Medical	444	544	619,336	619,880
0722	Comptroller Debt Recovery Trust Fund	360	267	733,628	733,895
0724	Dept of Labor Federal Projects	452	267	247,787	248,054
0726	Federal Industrial Services	452	462	-	462
0731	IL Clean Water	532	6,603	-	6,603
0732	Secretary of State DUI Adminis	350	349	-	349
0733	Tobacco Settlement Recovery	482	10	36,432	36,442
0737	Energy Administration	420	267	-	267
0740	Medicaid Buy In Program Revolv	478	113	247,787	247,900
0745	State's Attorney Appel Prosec Co	295	103	-	103
0746	Home Inspection Administration	440	113	255,021	255,134
0751	Private Business and Vocational Schools Quality Assurance Fund	601	257	-	257
0755	State Employees Def Comp Plan	416	616	-	616
0757	Child Support Administrative	478	64,570	-	64,570
0762	Local Initiative	444	257	-	257
0763	Tourism Promotions	420/422	6,172	10,747,310	10,753,482
0765	Federal Surface Mining Control	422	1,366	-	1,366

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		Deferred Outflows			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0772	Career and Technical Education Fund	684	\$ -	\$ -	\$ -
0772	Career and Technical Education	684	154	546,473	546,627
0773	ISAC Loan Purch Prog Payroll	691	421	255,021	255,442
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	103	-	103
0792	Cemetery Oversight Lcns&Dscpln	440	411	-	411
0795	Bank & Trust Company	440/360	7,198	-	7,198
0796	Nuclear Safety Emerg Preparedness	588/360	6,849	-	6,849
0798	Rehab Servs EL & Second ED Act	444	41	55,064	55,105
0801	AG State Proj & Crt Order Dist	340	4,169	7,663,952	7,668,121
0802	Personal Property Tax Replace	360	49,557	81,169,517	81,219,074
0802	Personal Property Tax Replace	492	14,684	-	14,684
0802	Personal Property Tax Replace	580	2,773	-	2,773
0802	Personal Property Tax Replace	548	1,017	218,590	219,607
0802	Personal Property Tax Replace	295	113	302,851	302,964
0817	State Police Operations Assist	493	-	-	-
0821	Dram Shop	444/492	2,855	36,431	39,286
0823	IL State Dental Disciplinary	440	359	-	359
0826	Agriculture Federal Projects	406	-	-	-
0828	Hazardous Waste	532	2,372	-	2,372
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-
0838	Public Health Federal Projects	482	72	-	72
0850	Real Estate License Admin	360/440	2,639	-	2,639
0855	National Flood Insurance Program	422	246	218,590	218,836
0859	Federal Energy	420	51	-	51
0863	Cycle Rider Safety Training	494	113	400,747	400,860
0870	Low Income Energy Block Grant	420	1,468	-	1,468
0871	Community Services Block Grant	420	555	874,356	874,911
0872	Maternal & Child Health Serv Blk	482	1,130	182,158	183,288
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	832	-	832
0875	Com Dev/Small City Blk Grant	420	462	-	462
0876	Community MH Servs Block Grant	444	359	655,767	656,126

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			<u>Deferred Outflows</u>		
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0879	Traffic & Crim Conviction Sur	569/493	\$ 1,818	\$ -	\$ 1,818
0882	Sheffield 2/1982 Agreed Order	588	113	-	113
0883	Intra-Agency Services	420	3,348	2,147,487	2,150,835
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-
0888	Design Professional Admin & In	440	544	-	544
0894	DNR Federal Projects	422	1,314	-	1,314
0896	Public Health Spec State Projects	482	462	582,905	583,367
0897	Veterans' Affairs Fed Projects	497	-	-	-
0903	State Surplus Property Rev	416	349	-	349
0904	IL State Police Federal Projs	493	2,588	-	2,588
0905	IL Forestry Development	422	1,119	-	1,119
0906	State Police Services	493	5,114	-	5,114
0911	Juvenile Justice Trust	444	-	-	-
0913	Federal Workforce Training	420	4,015	-	4,015
0920	Metabolic Screening and Treatment	482	2,577	-	2,577
0921	DHS Recoveries Trust	444	5,607	-	5,607
0922	Insurance Producer Admin	446/360	9,632	-	9,632
0925	Coal Technology Assist	422	1,201	3,028,508	3,029,709
0929	Violent Crime Victims Assist	340	2,259	2,147,488	2,149,747
0938	Hearing Instrument Dispen Exam	482	41	55,064	55,105
0940	Self-Insurers Security	563	144	-	144
0942	Low-Level Rad Waste Fac Dev&Op	588	62	-	62
0944	Enviro Protection Permit & Insp	532	4,611	-	4,611
0951	Narcotics Profit Forfeiture	295	113	218,590	218,703
0962	Park & Conservation	422/360	17,098	2,076,598	2,093,696
0963	Vehicle Inspection	532	4,652	-	4,652
0963	Vehicle Inspection	350	1,355	-	1,355
0969	Local Tourism Fund	420	154	528,674	528,828
0971	Build Illinois Bond	420/507	780	-	780
0973	IL Capital Revolving Loan	420	205	-	205
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-
0988	Attorney General Federal Grant	340	257	291,451	291,708

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		<u>Deferred Outflows</u>			
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Proportion	Total Deferred Outflows of Resources
0991	Abandoned Minded Lands Reclam	422	\$ 2,126	\$ -	\$ 2,126
0997	Insurance Financial Regulation	446	8,759	-	8,759
UNIV	Chicago State Univ	608	1,355	-	1,355
UNIV	Eastern IL Univ	612	1,910	468,042	469,952
UNIV	Governor's State Univ	616	2,834	-	2,834
UNIV	Northeastern State Univ	620	9,807	247,787	257,594
UNIV	Western IL Univ	628	3,871	-	3,871
UNIV	Illinois State Univ	636	6,223	-	6,223
UNIV	Northern IL Univ	644	10,864	4,322,507	4,333,371
UNIV	Southern IL Univ	664	35,242	-	35,242
UNIV	University of IL	676	297,240	-	297,240
UNIV	University of IL - Foundation	676A	8,030	28,489,480	28,497,510
	Grand total¹		\$ 10,268,788	\$ 7,111,710,637	\$ 7,121,979,425

¹ 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 Inflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 257,968,848	\$ 1,100,190,084	\$ 5,231,767,509	\$ 6,589,926,441
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	455,160,261	1,941,175,490	161,215,240	2,557,550,991
0001	General Revenue Requested Appropriation - relating to State Agencies	350	27,046,988	115,350,471	-	142,397,459
0001	General Revenue Requested Appropriation - relating to State Agencies	416	1,343,178	5,728,409	96,309,336	103,380,923
0001	General Revenue Requested Appropriation - relating to State Agencies	418	33,366,433	142,301,752	-	175,668,185
0001	General Revenue Requested Appropriation - relating to State Agencies	426	142,911,219	609,490,280	-	752,401,499
0001	General Revenue Requested Appropriation - relating to State Agencies	444	124,535,489	531,121,143	-	655,656,632
0001	General Revenue Requested Appropriation - relating to State Agencies	478	9,354,454	39,895,039	-	49,249,493
0001	General Revenue Requested Appropriation - relating to State Agencies	492	6,725,448	28,682,809	55,807,418	91,215,675
0001	General Revenue Requested Appropriation - relating to State Agencies	586	2,504,292	10,680,348	-	13,184,640
0001	General Revenue Requested Appropriation - relating to State Agencies	691	802,448	3,422,292	9,098,486	13,323,226
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	106,570,312	454,502,947	-	561,073,259
0001	General Revenue	812	-	-	55,157,382	55,157,382
0007	Education Assistance Fund	812	11,637,613	49,632,296	203,798,148	265,068,057
0011	Road	494	47,509,217	202,618,143	95,008,372	345,135,732
0011	Road	360	6,180	26,356	27,532	60,068
0012	Motor Fuel Tax	492	1,695,055	7,229,101	14,459,596	23,383,752
0012	Motor Fuel Tax	494	203,053	865,986	13,418,335	14,487,374
0013	Prevent & Treat Alcohol & Sub	444	118,301	504,531	969,184	1,592,016
0014	Food & Drug Safety	482	53,853	229,675	192,724	476,252
0016	Teacher Certificate Fee Revolving	586	65,330	278,622	7,643,393	7,987,345
0018	Transportation Regulatory	524	497,040	2,119,783	1,292,334	3,909,157
0021	Financial Institutions	440	278,978	1,189,790	2,343,281	3,812,049
0022	General Professions Dedicated	440	161,560	689,024	1,642,181	2,492,765
0026	Live & Learn	350	27,368	116,720	-	144,088
0036	IL Veterans' Rehabilitation	444	-	-	2,768,798	2,768,798
0039	State Boating Act	422	489,094	2,085,897	-	2,574,991
0040	State Parks	422	307,229	1,310,275	-	1,617,504
0041	Wildlife & Fish	422	1,549,386	6,607,850	34,098,752	42,255,988
0042	Salmon	422	12,360	52,712	-	65,072
0044	Lobbyist Registration Admin	350	45,025	192,023	400,748	637,796
0045	Agricultural Premium	406	-	-	550,638	550,638
0047	Fire Prevention	592	696,562	2,970,709	7,657,243	11,324,514

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0048	Rural/Downstate Health Access	482	\$ 1,766	\$ 7,530	\$ -	\$ 9,296
0050	Mental Health	444	213,648	911,168	5,754,166	6,878,982
0051	Amusement Ride & Patron Safety	452	3,531	15,061	-	18,592
0052	Federal Title III SS & Employ	427	7,627,748	32,530,954	77,294,719	117,453,421
0052	Federal Title III SS & Employ	360	9,711	41,417	100,394	151,522
0054	State Pensions	370	482,914	2,059,541	3,262,137	5,804,592
0057	IL State Pharmacy Disciplinary	440	78,573	335,099	36,432	450,104
0059	Public Utility	524	1,084,129	4,623,612	10,961,071	16,668,812
0063	Public Health Services	482	2,153,250	9,183,217	16,793,761	28,130,228
0065	US Environmental Protection	532	974,657	4,156,733	18,299,378	23,430,768
0067	Radiation Protection	588	206,585	881,047	1,719,779	2,807,411
0068	Hospital Licensure Fund	482	31,782	135,546	-	167,328
0072	Underground Storage Tank	532	302,815	1,291,449	3,453,765	5,048,029
0072	Underground Storage Tank	592	145,669	621,251	1,223,373	1,990,293
0072	Underground Storage Tank	492	78,573	335,099	959,451	1,373,123
0074	EPA Special State Projects Trust Fund	532	15,891	67,773	722,231	805,895
0075	Compassionate Use of Medical Cannabis	406	75,042	320,038	692,199	1,087,279
0075	Compassionate Use of Medical Cannabis	482	75,924	323,803	357,915	757,642
0075	Compassionate Use of Medical Cannabis	440	45,025	192,023	385,447	622,495
0075	Compassionate Use of Medical Cannabis	493	12,360	52,712	36,431	101,503
0077	Mines & Minerals UIC	422	11,477	48,947	200,791	261,215
0078	Solid Waste Management	532	354,019	1,509,828	5,220,803	7,084,650
0081	Vocational Rehabilitation	444	3,355,679	14,311,361	29,002,791	46,669,831
0082	Distance Learning	601	883	3,765	-	4,648
0085	IL Gaming Law Enforcement	340	52,970	225,909	712,497	991,376
0085	IL Gaming Law Enforcement	492	-	-	605,702	605,702
0089	Subtitle D Management	532	73,276	312,508	924,685	1,310,469
0090	Special Federal Grant Project	295	11,477	48,947	182,157	242,581
0091	Clean Air Act (CAA) Permit	532	455,546	1,942,821	11,329,027	13,727,394
0093	IL State Medical Disciplinary	440	136,840	583,599	3,170,640	3,891,079
0117	St Appellate Defender Federal	290	-	-	137,659	137,659
0118	Facility Licensing	482	29,134	124,250	1,211,403	1,364,787
0129	State Gaming	565	1,789,519	7,631,973	29,669,881	39,091,373

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0129	State Gaming	444	\$ 3,531	\$ 15,061	\$ 192,723	\$ 211,315
0131	Council on Dev Disabilities	558	37,079	158,137	814,557	1,009,773
0137	Plugging & Restoration	422	34,431	146,841	1,183,872	1,365,144
0141	Capital Development	511	832,519	3,550,543	7,359,176	11,742,238
0141	Capital Development	422	38,845	165,667	1,086,546	1,291,058
0141	Capital Development	507	46,791	199,553	512,540	758,884
0144	SBE Special Purpose Trust	586	110,355	470,645	983,653	1,564,653
0145	Explosives Regulatory	422	-	-	273,654	273,654
0146	Aggregate Operations Regulatory	422	-	-	483,343	483,343
0147	Coal Mining Regulatory	422	1,766	7,530	318,984	328,280
0148	Mental Health Reporting	444	7,063	30,121	293,118	330,302
0148	Mental Health Reporting	493	31,782	135,546	-	167,328
0151	Reg CPA Admin & Disciplinary	440	28,251	120,485	620,171	768,907
0152	State Crime Laboratory	493	51,205	218,379	-	269,584
0156	Motor Vehicle Theft Prevention	546	2,649	11,295	585,404	599,348
0159	SBE Teacher Certification Institution	586	57,385	244,735	-	302,120
0161	SBE GED Testing Fund	684	6,180	26,356	327,884	360,420
0163	Weights & Measures	406	286,041	1,219,911	1,963,402	3,469,354
0163	Weights & Measures	360	14,125	60,243	-	74,368
0166	State Police Merit BD Public Safety	591	155,380	662,668	-	818,048
0167	Division of Corp Regis LLP	350	10,594	45,182	246,954	302,730
0169	IL Independent Tax Tribunal	564	2,649	11,295	-	13,944
0175	IL School Asbestos Abatement	482	16,774	71,538	1,092,948	1,181,260
0177	CHIP Board Payroll Trust	527	15,891	67,773	3,563,321	3,646,985
0182	Driver Services Administration	350	-	-	2,471,207	2,471,207
0184	ICJIA Violence Prevention	546	12,360	52,712	1,156,339	1,221,411
0185	Secretary of State Spec Lic Pl	350	51,205	218,379	3,009,351	3,278,935
0193	Loc Govt Health Insurance Res	416	24,720	105,424	820,961	951,105
0195	IPTIP Administrative Trust	370	108,589	463,114	1,347,968	1,919,671
0199	Illinois Fisheries Management	422	22,071	94,129	2,000,667	2,116,867
0203	Tchr Health Insurance Security	416	60,033	256,031	632,401	948,465
0207	Pollution Control Board St Tr	532	-	-	220,255	220,255
0209	State Police Firearm Services	493	277,212	1,182,259	4,327,812	5,787,283

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0211	DHS Technology Initiative	444	\$ 42,376	\$ 180,728	\$ -	\$ 223,104
0214	Brownfields Redevelopment	532	44,142	188,258	1,240,338	1,472,738
0215	Capital Develop Brd Revolving	511	-	-	11,453,267	11,453,267
0218	Professions Indirect Cost	440	780,432	3,328,399	10,605,440	14,714,271
0218	Professions Indirect Cost	360	20,305	86,599	494,742	601,646
0220	DCFS Children's Services	418	-	-	36,432	36,432
0238	IL Health Facilities Planning	482	37,962	161,902	1,352,965	1,552,829
0240	Emergency Public Health	482	15,008	64,008	578,170	657,186
0242	ISAC Accounts Receivable	691	7,063	30,121	-	37,184
0243	Credit Union	440	131,543	561,008	2,118,861	2,811,412
0244	Savings & Resid Finance Reg	440	138,606	591,130	1,967,566	2,697,302
0258	Nursing Dedicated & Professional	440/482	100,644	429,228	284,219	814,091
0259	Optometric Licn & Disc Brd	440	7,946	33,886	174,091	215,923
0261	Underground Resource Conserv	422	9,711	41,417	2,312,680	2,363,808
0270	Water Revolving	532	688,616	2,936,822	11,556,778	15,182,216
0274	Self-Insurers Administration	563	28,251	120,485	200,791	349,527
0276	Drunk & Drugged Driving Prevention	444	34,431	146,841	247,787	429,059
0285	Long Term Care Monitor/Receive	482	924,335	3,942,119	14,027,724	18,894,178
0286	IL Affordable Housing Trust	492	-	-	145,726	145,726
0287	Home Care Services Agy Licensure	482	60,033	256,031	715,829	1,031,893
0288	Community Water Supply Lab	532	48,556	207,084	421,046	676,686
0290	Fertilizer Control	406	75,042	320,038	1,020,084	1,415,164
0292	Security Investors Education	350	5,297	22,591	63,963	91,851
0294	Used Tire Management	532/482	301,932	1,287,684	3,619,217	5,208,833
0298	Natural Areas Acquisition	422	324,003	1,381,813	1,384,399	3,090,215
0299	Open Space Lands Acquis&Devel	422	52,088	222,144	-	274,232
0318	ICJIA Vio Prevent Sp Prj	546	-	-	1,056,516	1,056,516
0327	Tattoo & Body Prng Estab Regis	482	-	-	275,320	275,320
0326	African American HIV/Aids	482	883	3,765	-	4,648
0327	Tattoo & Body Prng Estab Regis	482	5,297	22,591	-	27,888
0329	County Provider Trust	478	220,710	941,289	4,339,782	5,501,781
0333	Federal Support Agreement Rev	466	622,403	2,654,435	5,537,289	8,814,127
0335	Criminal Justice Info Projects	546	5,297	22,591	27,531	55,419

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0336	Environmental Lab Certificate	532	\$ 13,243	\$ 56,477	\$ 182,158	\$ 251,878
0339	Illinois Community College Board Contracts and Grants Fund	684	883	3,765	510,874	515,522
0340	Public Health Lab Serv Rev	482	30,899	131,780	837,927	1,000,606
0342	Audit Expense	103	34,431	146,841	-	181,272
0344	Care Prov for Persons with DD	478	7,946	33,886	36,432	78,264
0345	Long Term Care Provider	478	26,485	112,955	1,243,670	1,383,110
0345	Long Term Care Provider	482	27,368	116,720	255,022	399,110
0350	ICCB Federal Trust	684	20,305	86,599	-	106,904
0357	Child Labor Enforcement	452	29,134	124,250	365,148	518,532
0359	IMSA Special Purposes Trust Fund	692	7,063	30,121	137,659	174,843
0360	Lead Poisoning Screening	482	50,322	214,614	578,170	843,106
0362	Securities Audit & Enforcement	350	381,387	1,626,548	5,372,931	7,380,866
0363	Dept of Business Serv Sp Ops	350	592,386	2,526,420	6,665,834	9,784,640
0368	Drug Treatment	444	28,251	120,485	458,310	607,046
0369	Feed Control	406	91,815	391,576	-	483,391
0370	Tanning Facility Permit	482	-	-	192,723	192,723
0370	Tanning Facility Permit	482	-	-	-	-
0372	Plumbing Licensure & Program	482	71,510	304,978	1,600,752	1,977,240
0384	Tax Compliance & Admin	492	2,914,259	12,428,782	16,766,923	32,109,964
0386	Appraisal Administration	440	36,196	154,371	512,542	703,109
0387	Small Bus Environmental Assist	420	14,125	60,243	311,752	386,120
0394	Gaining Early Awareness & Read	444	-	-	247,787	247,787
0396	Senior Health Insurance Prog	402	48,556	207,084	36,431	292,071
0398	EMS Assistance	482	-	-	1,347,968	1,347,968
0408	DHS Special Purpose Trust	444	366,379	1,562,540	3,156,173	5,085,092
0410	SBE Federal Dept of Agriculture	586	292,220	1,246,267	1,378,831	2,917,318
0421	Public Aid Recoveries Trust	478	1,785,988	7,616,912	21,923,949	31,326,849
0425	IL Power Agency Operations	360/445	43,259	184,493	165,192	392,944
0428	Supreme Court Historic Preserv	210	17,657	75,303	528,674	621,634
0434	Court of Claims Admin & Grant	528	5,297	22,591	173,258	201,146
0435	Charitable Trust Stabilization Fund	370	18,540	79,068	-	97,608
0438	IL State Fair	406	3,531	15,061	-	18,592
0440	Agricultural Master	406	62,682	267,326	400,747	730,755

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0445	Sex Offender Investigation	493	\$ 6,180	\$ 26,356	\$ 27,531	\$ 60,067
0447	GI Education	497	37,962	161,902	291,452	491,316
0449	Interpreters for the Deaf	526	-	-	27,531	27,531
0453	Monitoring Device Driving Permit	350	54,736	233,440	1,712,283	2,000,459
0455	IL State Toll Highway Revenue	557	3,085,530	13,159,223	24,448,322	40,693,075
0473	Teachers Retirement System	593	1,439,914	6,140,971	12,487,912	20,068,797
0476	Wholesale Meat	406	406,107	1,731,972	1,513,159	3,651,238
0477	Judges Retirement System	275	-	-	2,151,960	2,151,960
0480	Secretary of State ID Security	350	37,079	158,137	1,541,786	1,737,002
0481	General Assembly Retirement	131	-	-	556,206	556,206
0483	Secretary of State Spec Serv	350	195,991	835,865	13,135,660	14,167,516
0484	Nuclear Civil Protection Planning Fund	588	3,531	15,061	36,431	55,023
0488	Criminal Justice Trust	546	148,317	632,546	2,477,347	3,258,210
0491	Federal Aid Disaster	588	23,837	101,659	976,417	1,101,913
0495	Old Age Survivors Insurance	444	2,755,347	11,751,054	33,950,266	48,456,667
0497	Federal Civil Prepared Admin	588	883	3,765	302,018	306,666
0502	Early Intervention Service Rev	444	72,393	308,743	578,170	959,306
0505	Athletics Supervision and Reg	440	-	-	220,255	220,255
0506	Small Business Credit Initiatv	420	2,649	11,295	264,753	278,697
0514	State Asset Forfeiture	493	10,594	45,182	137,659	193,435
0523	Dept of Corrections Reimburse	425	53,853	229,675	550,638	834,166
0523	Dept of Corrections Reimburse	426	70,627	301,213	-	371,840
0524	Health Facilities Plan Review	482	41,494	176,962	813,727	1,032,183
0531	Energy Efficiency Portfolio	420	-	-	7,673,425	7,673,425
0533	Attorney General Tobacco	340	67,979	289,917	5,990,601	6,348,497
0534	IL Workers' Comp Comm Operatns	563/446/360	1,161,819	4,954,946	9,471,588	15,588,353
0535	Sex Offender Registration	493	8,828	37,652	110,128	156,608
0536	Leads Maintenance	493	24,720	105,424	605,702	735,846
0537	State Offender DNA Identification	493	22,071	94,129	1,216,972	1,333,172
0538	IL Historic Sites	541	-	-	1,954,764	1,954,764
0538	IL Historic Sites	422	55,619	237,205	-	292,824
0539	Death Penalty Abolition	546	2,649	11,295	1,335,165	1,349,109
0542	Ag Court Order & Vol Comply	340	409,638	1,747,033	5,148,464	7,305,135

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0546	Public Pension Regulation	446	\$ 55,619	\$ 237,205	\$ 1,352,133	\$ 1,644,957
0549	IL Charity Bureau	340	105,058	448,054	1,941,700	2,494,812
0550	Supplemental Low Income Energy	420	72,393	308,743	-	381,136
0560	SBE Federal Agency Services	586	3,531	15,061	364,316	382,908
0561	SBE Federal Dept of Education	586	627,700	2,677,026	12,075,197	15,379,923
0562	Pawnbroker Regulation	440	5,297	22,591	220,255	248,143
0564	Renewable Energy Resources Tr	420	-	-	-	-
0566	DCFS Federal Projects	418	7,063	30,121	1,088,212	1,125,396
0568	School Infrastructure	511	-	-	1,294,000	1,294,000
0568	School Infrastructure	586	6,180	26,356	400,747	433,283
0568	School Infrastructure	507	3,531	15,061	173,257	191,849
0576	Pesticide Control	406/482	295,752	1,261,327	2,079,360	3,636,439
0577	Community College Health Insur	416	9,711	41,417	483,344	534,472
0579	Savings Institutions Regulatory Fund	440	10,594	45,182	584,571	640,347
0581	Juvenile Acct Incentive Block	444	3,531	15,061	-	18,592
0582	DCFS Special Purpose Fund	418	19,423	82,833	-	102,256
0592	DHS Federal Projects	444	23,837	101,659	302,851	428,347
0600	Attorney General Whistleblower	340	273,681	1,167,199	4,054,159	5,495,039
0606	Health Information Exchange	534	1,766	7,530	1,502,856	1,512,152
0607	Special Projects Division	442	104,175	444,288	655,768	1,204,231
0608	Partners for Conservation	422/406	119,184	508,296	2,819,388	3,446,868
0612	Statewide 9-1-1 Fund	493	49,439	210,849	-	260,288
0618	Services for Older Americans	402	72,393	308,743	983,653	1,364,789
0622	Motor Vehicle License Plate	350	30,017	128,015	1,821,578	1,979,610
0627	Public Transportation	509	36,196	154,371	218,589	409,156
0632	Horse Racing	579	155,380	662,668	4,927,686	5,745,734
0635	Death Certificate Surcharge	482	32,665	139,311	192,724	364,700
0636	Commerce & Comm Affairs Asst	420	54,736	233,440	578,170	866,346
0644	Commitment to Human Services Fund	546	-	-	1,165,809	1,165,809
0646	Alcoholism & Substance Abuse	444	-	-	357,915	357,915
0649	Motor Carrier Safety Inspection	493	101,527	432,993	968,352	1,502,872
0654	Healthy Smiles	482	6,180	26,356	27,532	60,068
0659	Historic Property Adminsitration Fund	420	4,414	18,826	27,531	50,771

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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, 2018

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0660	Academic Quality Assurance Fund	601	\$ 15,891	\$ 67,773	\$ 192,723	\$ 276,387
0664	Student Loan Operations	691	737,172	3,143,906	15,228,392	19,109,470
0668	College Savings Pool Administr	370	99,761	425,463	-	525,224
0673	Dept of Insurance Fed Trust	446	-	-	862,389	862,389
0674	State Charter School Comm	586	15,891	67,773	165,192	248,856
0675	Electronics Recycling	532	22,954	97,894	255,021	375,869
0689	Agriculture Pesticide Control	406	15,008	64,008	400,746	479,762
0692	ICCB Adult Education Fund	684	52,088	222,144	884,923	1,159,155
0698	Long Term Care Ombudsman Fund	402	-	-	1,124,643	1,124,643
0700	USDA Women, Infants & Children	444	137,723	587,364	4,404,008	5,129,095
0701	Federal Student Incentive Tr	691	41,494	176,962	-	218,456
0702	Assist Living & Shared Hou Reg	482	41,494	176,962	-	218,456
0705	State Police Whistleblower Rew	493	883	3,765	36,431	41,079
0710	Homeland Security Emerg Prepar	588	342,542	1,460,881	3,807,207	5,610,630
0711	State Lottery	458	1,051,464	4,484,302	10,903,294	16,439,060
0711	State Lottery	360	7,946	33,886	110,128	151,960
0718	Community Mental Health Medical	444	46,791	199,553	798,425	1,044,769
0722	Comptroller Debt Recovery Trust Fund	360	22,954	97,894	-	120,848
0724	Dept of Labor Federal Projects	452	22,954	97,894	1,457,262	1,578,110
0726	Federal Industrial Services	452	39,728	169,432	2,203,121	2,412,281
0731	IL Clean Water	532	567,667	2,420,996	9,396,800	12,385,463
0732	Secretary of State DUI Adminis	350	30,017	128,015	1,814,344	1,972,376
0733	Tobacco Settlement Recovery	482	883	3,765	-	4,648
0737	Energy Administration	420	22,954	97,894	806,492	927,340
0740	Medicaid Buy In Program Revolv	478	9,711	41,417	1,275,106	1,326,234
0745	State's Attorney Appel Prosec Co	295	8,828	37,652	1,438,893	1,485,373
0746	Home Inspection Administration	440	9,711	41,417	137,659	188,787
0751	Private Business and Vocational Schools Quality Assurance Fund	601	22,071	94,129	495,574	611,774
0755	State Employees Def Comp Plan	416	52,970	225,909	669,664	948,543
0757	Child Support Administrative	478	5,551,306	23,675,305	71,522,278	100,748,889
0762	Local Initiative	444	22,071	94,129	925,519	1,041,719
0763	Tourism Promotions	420/422	530,588	2,262,859	4,129,784	6,923,231
0765	Federal Surface Mining Control	422	117,418	500,766	2,509,877	3,128,061

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For the Year Ended June 30, 2018

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0772	Career and Technical Education Fund	684	\$ -	\$ -	\$ 357,915	\$ 357,915
0772	Career and Technical Education	684	13,243	56,477	-	69,720
0773	ISAC Loan Purch Prog Payroll	691	36,196	154,371	715,829	906,396
0776	Pres Libr & Museum Operating	541	-	-	9,415,907	9,415,907
0790	Private Sewage Disposal Program	482	8,828	37,652	136,825	183,305
0792	Cemetery Oversight Lcns&Dscpln	440	35,314	150,606	759,495	945,415
0795	Bank & Trust Company	440/360	618,872	2,639,375	9,815,868	13,074,115
0796	Nuclear Safety Emerg Preparedness	588/360	588,855	2,511,360	10,872,383	13,972,598
0798	Rehab Servs EL & Second ED Act	444	3,531	15,061	145,726	164,318
0801	AG State Proj & Crt Order Dist	340	358,434	1,528,654	-	1,887,088
0802	Personal Property Tax Replace	360	4,260,592	18,170,646	9,360,844	31,792,082
0802	Personal Property Tax Replace	492	1,262,463	5,384,174	11,960,904	18,607,541
0802	Personal Property Tax Replace	580	238,367	1,016,592	2,432,277	3,687,236
0802	Personal Property Tax Replace	548	87,401	372,751	468,042	928,194
0802	Personal Property Tax Replace	295	9,711	41,417	-	51,128
0817	State Police Operations Assist	493	-	-	4,597,826	4,597,826
0821	Dram Shop	444/492	245,430	1,046,714	1,734,510	3,026,654
0823	IL State Dental Disciplinary	440	30,899	131,780	659,100	821,779
0826	Agriculture Federal Projects	406	-	-	192,723	192,723
0828	Hazardous Waste	532	203,936	869,751	2,562,702	3,636,389
0829	Comm Assoc Manager Lcns & Disc	440	-	-	1,041,215	1,041,215
0838	Public Health Federal Projects	482	6,180	26,356	200,790	233,326
0850	Real Estate License Admin	360/440	226,890	967,645	3,158,409	4,352,944
0855	National Flood Insurance Program	422	21,188	90,364	192,724	304,276
0859	Federal Energy	420	4,414	18,826	574,839	598,079
0863	Cycle Rider Safety Training	494	9,711	41,417	357,915	409,043
0870	Low Income Energy Block Grant	420	126,246	538,417	2,009,566	2,674,229
0871	Community Services Block Grant	420	47,673	203,318	27,531	278,522
0872	Maternal & Child Health Serv Blk	482	97,113	414,167	468,042	979,322
0872	Maternal & Child Health Serv Blk	444	-	-	743,361	743,361
0873	Preventative Health&Hlth Serv Bl	482	71,510	304,978	385,447	761,935
0875	Com Dev/Small City Blk Grant	420	39,728	169,432	219,421	428,581
0876	Community MH Servs Block Grant	444	30,899	131,780	495,574	658,253

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0879	Traffic & Crim Conviction Sur	569/493	\$ 156,263	\$ 666,433	\$ 2,361,913	\$ 3,184,609
0882	Sheffield 2/1982 Agreed Order	588	9,711	41,417	82,596	133,724
0883	Intra-Agency Services	420	287,806	1,227,441	2,149,462	3,664,709
0884	DNR Special Projects	422	-	-	302,851	302,851
0885	Wage Theft Prevention Fund	452	-	-	685,799	685,799
0888	Design Professional Admin & In	440	46,791	199,553	429,111	675,455
0894	DNR Federal Projects	422	113,004	481,940	1,552,922	2,147,866
0896	Public Health Spec State Projects	482	39,728	169,432	-	209,160
0897	Veterans' Affairs Fed Projects	497	-	-	265,586	265,586
0903	State Surplus Property Rev	416	30,017	128,015	5,415,763	5,573,795
0904	IL State Police Federal Projs	493	222,476	948,819	1,106,011	2,277,306
0905	IL Forestry Development	422	96,230	410,402	8,047,687	8,554,319
0906	State Police Services	493	439,655	1,875,048	7,195,032	9,509,735
0911	Juvenile Justice Trust	444	-	-	219,422	219,422
0913	Federal Workforce Training	420	345,191	1,472,176	5,325,101	7,142,468
0920	Metabolic Screening and Treatment	482	221,593	945,054	2,938,986	4,105,633
0921	DHS Recoveries Trust	444	482,031	2,055,776	6,480,082	9,017,889
0922	Insurance Producer Admin	446/360	828,105	3,531,717	8,775,224	13,135,046
0925	Coal Technology Assist	422	103,292	440,523	619,337	1,163,152
0929	Violent Crime Victims Assist	340	194,225	828,334	1,493,694	2,516,253
0938	Hearing Instrument Dispen Exam	482	3,531	15,061	72,863	91,455
0940	Self-Insurers Security	563	12,360	52,712	27,531	92,603
0942	Low-Level Rad Waste Fac Dev&Op	588	5,297	22,591	684,965	712,853
0944	Enviro Protection Permit & Insp	532	396,396	1,690,555	4,458,238	6,545,189
0951	Narcotics Profit Forfeiture	295	9,711	41,417	55,064	106,192
0962	Park & Conservation	422/360	1,469,931	6,268,986	26,623,342	34,362,259
0963	Vehicle Inspection	532	399,927	1,705,616	5,052,018	7,157,561
0963	Vehicle Inspection	350	116,535	497,001	2,240,388	2,853,924
0969	Local Tourism Fund	420	13,243	56,477	-	69,720
0971	Build Illinois Bond	420/507	67,096	286,152	2,850,824	3,204,072
0973	IL Capital Revolving Loan	420	17,657	75,303	1,917,238	2,010,198
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	898,819	898,819
0988	Attorney General Federal Grant	340	22,071	94,129	220,255	336,455

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0991	Abandoned Minded Lands Reclam	422	\$ 182,748	\$ 779,387	\$ 5,734,177	\$ 6,696,312
0997	Insurance Financial Regulation	446	753,064	3,211,679	11,412,454	15,377,197
UNIV	Chicago State Univ	608	116,535	497,001	7,577,410	8,190,946
UNIV	Eastern IL Univ	612	164,208	700,319	2,222,325	3,086,852
UNIV	Governor's State Univ	616	243,664	1,039,183	22,288,002	23,570,849
UNIV	Northeastern State Univ	620	843,113	3,595,725	546,473	4,985,311
UNIV	Western IL Univ	628	332,831	1,419,464	3,259,901	5,012,196
UNIV	Illinois State Univ	636	535,002	2,281,685	5,757,281	8,573,968
UNIV	Northern IL Univ	644	934,046	3,983,536	5,391,872	10,309,454
UNIV	Southern IL Univ	664	3,029,911	12,922,018	57,422,169	73,374,098
UNIV	University of IL	676	25,554,722	108,986,226	261,793,223	396,334,171
UNIV	University of IL - Foundation	676A	690,382	2,944,353	-	3,634,735
	Grand total¹		\$ 882,841,207	\$ 3,765,156,713	\$ 7,111,710,637	\$ 11,759,708,557

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

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 453,162,015	\$ (1,318,597,267)	\$ (865,435,252)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	799,559,099	1,518,409,546	2,317,968,645
0001	General Revenue Requested Appropriation - relating to State Agencies	350	47,512,200	97,195,913	144,708,113
0001	General Revenue Requested Appropriation - relating to State Agencies	416	2,359,499	(14,471,960)	(12,112,461)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	58,613,279	112,954,547	171,567,826
0001	General Revenue Requested Appropriation - relating to State Agencies	426	251,045,566	549,323,722	800,369,288
0001	General Revenue Requested Appropriation - relating to State Agencies	444	218,765,766	424,752,210	643,517,976
0001	General Revenue Requested Appropriation - relating to State Agencies	478	16,432,539	24,117,000	40,549,539
0001	General Revenue Requested Appropriation - relating to State Agencies	492	11,814,285	(7,632,676)	4,181,609
0001	General Revenue Requested Appropriation - relating to State Agencies	586	4,399,174	8,932,743	13,331,917
0001	General Revenue Requested Appropriation - relating to State Agencies	691	1,409,623	2,389,219	3,798,842
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	187,207,168	320,848,828	508,055,996
0001	General Revenue	812	-	(1,239,978)	(1,239,978)
0007	Education Assistance Fund	812	20,443,259	100,660,000	121,103,259
0011	Road	494	83,457,256	(26,592,257)	56,864,999
0011	Road	360	10,856	(7,984)	2,872
0012	Motor Fuel Tax	492	2,977,625	(3,935,798)	(958,173)
0012	Motor Fuel Tax	494	356,695	(3,839,974)	(3,483,279)
0013	Prevent & Treat Alcohol & Sub	444	207,813	(258,143)	(50,330)
0014	Food & Drug Safety	482	94,602	349,040	443,642
0016	Teacher Certificate Fee Revolving	586	114,763	(1,858,809)	(1,744,046)
0018	Transportation Regulatory	524	873,127	(364,182)	508,945
0021	Financial Institutions	440	490,068	(640,749)	(150,681)
0022	General Professions Dedicated	440	283,805	(472,677)	(188,872)
0026	Live & Learn	350	48,076	16,786	64,862
0036	IL Veterans' Rehabilitation	444	-	(70,228)	(70,228)
0039	State Boating Act	422	859,169	749,457	1,608,626
0040	State Parks	422	539,695	1,288,463	1,828,158
0041	Wildlife & Fish	422	2,721,736	(8,522,658)	(5,800,922)
0042	Salmon	422	21,712	32,754	54,466
0044	Lobbyist Registration Admin	350	79,093	(96,830)	(17,737)
0045	Agricultural Premium	406	-	(159,674)	(159,674)
0047	Fire Prevention	592	1,223,618	(2,067,186)	(843,568)

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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
0048	Rural/Downstate Health Access	482	\$ 3,102	\$ 17,606	\$ 20,708
0050	Mental Health	444	375,305	(268,965)	106,340
0051	Amusement Ride & Patron Safety	452	6,203	35,211	41,414
0052	Federal Title III SS & Employ	427	13,399,314	(20,689,281)	(7,289,967)
0052	Federal Title III SS & Employ	360	17,059	(25,590)	(8,531)
0054	State Pensions	370	848,313	(856,110)	(7,797)
0057	IL State Pharmacy Disciplinary	440	138,025	118,937	256,962
0059	Public Utility	524	1,904,440	(3,025,234)	(1,120,794)
0063	Public Health Services	482	3,782,515	(4,341,356)	(558,841)
0065	US Environmental Protection	532	1,712,135	(4,839,618)	(3,127,483)
0067	Radiation Protection	588	362,898	(463,469)	(100,571)
0068	Hospital Licensure Fund	482	55,830	281,481	337,311
0072	Underground Storage Tank	532	531,940	(846,494)	(314,554)
0072	Underground Storage Tank	592	255,890	(314,235)	(58,345)
0072	Underground Storage Tank	492	138,025	(251,797)	(113,772)
0074	EPA Special State Projects Trust Fund	532	27,915	(191,815)	(163,900)
0075	Compassionate Use of Medical Cannabis	406	131,822	64,276	196,098
0075	Compassionate Use of Medical Cannabis	482	133,373	160,294	293,667
0075	Compassionate Use of Medical Cannabis	440	79,093	(76,561)	2,532
0075	Compassionate Use of Medical Cannabis	493	21,712	47,084	68,796
0077	Mines & Minerals UIC	422	20,161	(51,178)	(31,017)
0078	Solid Waste Management	532	621,889	(1,390,614)	(768,725)
0081	Vocational Rehabilitation	444	5,894,768	(8,309,844)	(2,415,076)
0082	Distance Learning	601	1,551	8,803	10,354
0085	IL Gaming Law Enforcement	340	93,051	(185,470)	(92,419)
0085	IL Gaming Law Enforcement	492	-	(175,642)	(175,642)
0089	Subtitle D Management	532	128,720	(254,048)	(125,328)
0090	Special Federal Grant Project	295	20,161	(44,014)	(23,853)
0091	Clean Air Act (CAA) Permit	532	800,237	(3,020,946)	(2,220,709)
0093	IL State Medical Disciplinary	440	240,381	(831,340)	(590,959)
0117	St Appellate Defender Federal	290	-	(39,919)	(39,919)
0118	Facility Licensing	482	51,178	(272,059)	(220,881)
0129	State Gaming	565	3,143,566	(7,728,128)	(4,584,562)

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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
0129	State Gaming	444	\$ 6,203	\$ (38,281)	\$ (32,078)
0131	Council on Dev Disabilities	558	65,136	(222,113)	(156,977)
0137	Plugging & Restoration	422	60,483	(237,667)	(177,184)
0141	Capital Development	511	1,462,448	337,535	1,799,983
0141	Capital Development	422	68,237	(279,843)	(211,606)
0141	Capital Development	507	82,195	(139,819)	(57,624)
0144	SBE Special Purpose Trust	586	193,856	201,431	395,287
0145	Explosives Regulatory	422	-	(68,783)	(68,783)
0146	Aggregate Operations Regulatory	422	-	(120,781)	(120,781)
0147	Coal Mining Regulatory	422	3,102	(78,406)	(75,304)
0148	Mental Health Reporting	444	12,407	(81,476)	(69,069)
0148	Mental Health Reporting	493	55,830	258,349	314,179
0151	Reg CPA Admin & Disciplinary	440	49,627	(155,174)	(105,547)
0152	State Crime Laboratory	493	89,949	493,360	583,309
0156	Motor Vehicle Theft Prevention	546	4,653	(157,424)	(152,771)
0159	SBE Teacher Certification Institution	586	100,805	572,178	672,983
0161	SBE GED Testing Fund	684	10,856	48,515	59,371
0163	Weights & Measures	406	502,474	(507,689)	(5,215)
0163	Weights & Measures	360	24,814	39,919	64,733
0166	State Police Merit BD Public Safety	591	272,949	1,549,282	1,822,231
0167	Division of Corp Regis LLP	350	18,610	(66,327)	(47,717)
0169	IL Independent Tax Tribunal	564	4,653	26,408	31,061
0175	IL School Asbestos Abatement	482	29,466	(232,147)	(202,681)
0177	CHIP Board Payroll Trust	527	27,915	(932,878)	(904,963)
0182	Driver Services Administration	350	-	(674,322)	(674,322)
0184	ICJIA Violence Prevention	546	21,712	(335,317)	(313,605)
0185	Secretary of State Spec Lic Pl	350	89,949	(751,096)	(661,147)
0193	Loc Govt Health Insurance Res	416	43,424	(206,352)	(162,928)
0195	IPTIP Administrative Trust	370	190,754	(189,977)	777
0199	Illinois Fisheries Management	422	38,771	(522,019)	(483,248)
0203	Tchr Health Insurance Security	416	105,458	(178,099)	(72,641)
0207	Pollution Control Board St Tr	532	-	(63,870)	(63,870)
0209	State Police Firearm Services	493	486,966	(1,172,184)	(685,218)

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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
0211	DHS Technology Initiative	444	\$ 74,441	\$ 207,577	\$ 282,018
0214	Brownfields Redevelopment	532	77,542	(310,347)	(232,805)
0215	Capital Develop Brd Revolving	511	-	(3,321,232)	(3,321,232)
0218	Professions Indirect Cost	440	1,370,948	(2,703,654)	(1,332,706)
0218	Professions Indirect Cost	360	35,669	(138,180)	(102,511)
0220	DCFS Children's Services	418	-	(819)	(819)
0238	IL Health Facilities Planning	482	66,686	(358,862)	(292,176)
0240	Emergency Public Health	482	26,364	(106,039)	(79,675)
0242	ISAC Accounts Receivable	691	12,407	66,327	78,734
0243	Credit Union	440	231,076	(549,247)	(318,171)
0244	Savings & Resid Finance Reg	440	243,483	(535,323)	(291,840)
0258	Nursing Dedicated & Professional	440/482	176,797	(80,656)	96,141
0259	Optometric Licn & Disc Brd	440	13,958	(48,721)	(34,763)
0261	Underground Resource Conserv	422	17,059	(635,422)	(618,363)
0270	Water Revolving	532	1,209,660	(3,134,556)	(1,924,896)
0274	Self-Insurers Administration	563	49,627	(51,178)	(1,551)
0276	Drunk & Drugged Driving Prevention	444	60,483	7,371	67,854
0285	Long Term Care Monitor/Receive	482	1,623,736	(3,748,903)	(2,125,167)
0286	IL Affordable Housing Trust	492	-	(3,276)	(3,276)
0287	Home Care Services Agy Licensure	482	105,458	(22,719)	82,739
0288	Community Water Supply Lab	532	85,297	(115,048)	(29,751)
0290	Fertilizer Control	406	131,822	256,498	388,320
0292	Security Investors Education	350	9,305	(16,787)	(7,482)
0294	Used Tire Management	532/482	530,390	(954,372)	(423,982)
0298	Natural Areas Acquisition	422	569,161	(110,959)	458,202
0299	Open Space Lands Acquis&Devel	422	91,500	82,294	173,794
0318	ICJIA Vio Prevent Sp Prj	546	-	(23,751)	(23,751)
0327	Tattoo & Body Prng Estab Regis	482	-	(79,837)	(79,837)
0326	African American HIV/Aids	482	1,551	8,803	10,354
0327	Tattoo & Body Prng Estab Regis	482	9,305	52,816	62,121
0329	County Provider Trust	478	387,712	(1,135,135)	(747,423)
0333	Federal Support Agreement Rev	466	1,093,347	(1,452,439)	(359,092)
0335	Criminal Justice Info Projects	546	9,305	(7,984)	1,321

STATE OF ILLINOIS
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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
0336	Environmental Lab Certificate	532	\$ 23,263	\$ 27,839	\$ 51,102
0339	Illinois Community College Board Contracts and Grants Fund	684	1,551	(128,765)	(127,214)
0340	Public Health Lab Serv Rev	482	54,280	(106,658)	(52,378)
0342	Audit Expense	103	60,483	343,307	403,790
0344	Care Prov for Persons with DD	478	13,958	(819)	13,139
0345	Long Term Care Provider	478	46,525	(332,454)	(285,929)
0345	Long Term Care Provider	482	48,076	(13,717)	34,359
0350	ICCB Federal Trust	684	35,669	202,463	238,132
0357	Child Labor Enforcement	452	51,178	(93,554)	(42,376)
0359	IMSA Special Purposes Trust Fund	692	12,407	(31,116)	(18,709)
0360	Lead Poisoning Screening	482	88,398	281,281	369,679
0362	Securities Audit & Enforcement	350	669,966	(1,410,063)	(740,097)
0363	Dept of Business Serv Sp Ops	350	1,040,618	(1,719,797)	(679,179)
0368	Drug Treatment	444	49,627	(129,378)	(79,751)
0369	Feed Control	406	161,288	224,363	385,651
0370	Tanning Facility Permit	482	-	(55,886)	(55,886)
0370	Tanning Facility Permit	482	-	-	-
0372	Plumbing Licensure & Program	482	125,619	(430,715)	(305,096)
0384	Tax Compliance & Admin	492	5,119,344	20,023,250	25,142,594
0386	Appraisal Administration	440	63,585	(139,819)	(76,234)
0387	Small Bus Environmental Assist	420	24,814	(88,640)	(63,826)
0394	Gaining Early Awareness & Read	444	-	(71,853)	(71,853)
0396	Senior Health Insurance Prog	402	85,297	63,050	148,347
0398	EMS Assistance	482	-	(317,717)	(317,717)
0408	DHS Special Purpose Trust	444	643,601	(851,809)	(208,208)
0410	SBE Federal Dept of Agriculture	586	513,330	(355,793)	157,537
0421	Public Aid Recoveries Trust	478	3,137,363	(5,538,329)	(2,400,966)
0425	IL Power Agency Operations	360/445	75,991	(30,296)	45,695
0428	Supreme Court Historic Preserv	210	31,017	(130,403)	(99,386)
0434	Court of Claims Admin & Grant	528	9,305	(43,195)	(33,890)
0435	Charitable Trust Stabilization Fund	370	32,568	127,739	160,307
0438	IL State Fair	406	6,203	35,211	41,414
0440	Agricultural Master	406	110,110	(96,830)	13,280

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2018

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
0445	Sex Offender Investigation	493	\$ 10,856	\$ 9,622	\$ 20,478
0447	GI Education	497	66,686	(14,536)	52,150
0449	Interpreters for the Deaf	526	-	(7,984)	(7,984)
0453	Monitoring Device Driving Permit	350	96,152	(301,957)	(205,805)
0455	IL State Toll Highway Revenue	557	5,420,209	1,493,118	6,913,327
0473	Teachers Retirement System	593	2,529,431	(3,198,444)	(669,013)
0476	Wholesale Meat	406	713,389	(373,603)	339,786
0477	Judges Retirement System	275	-	(535,942)	(535,942)
0480	Secretary of State ID Security	350	65,136	(420,681)	(355,545)
0481	General Assembly Retirement	131	-	(138,387)	(138,387)
0483	Secretary of State Spec Serv	350	344,288	(3,187,204)	(2,842,916)
0484	Nuclear Civil Protection Planning Fund	588	6,203	31,116	37,319
0488	Criminal Justice Trust	546	260,542	(119,562)	140,980
0491	Federal Aid Disaster	588	41,873	(247,908)	(206,035)
0495	Old Age Survivors Insurance	444	4,840,192	(8,410,891)	(3,570,699)
0497	Federal Civil Prepared Admin	588	1,551	(82,294)	(80,743)
0502	Early Intervention Service Rev	444	127,169	(150,054)	(22,885)
0505	Athletics Supervision and Reg	440	-	(63,870)	(63,870)
0506	Small Business Credit Initiatv	420	4,653	(67,965)	(63,312)
0514	State Asset Forfeiture	493	18,610	(4,708)	13,902
0523	Dept of Corrections Reimburse	425	94,602	(124,463)	(29,861)
0523	Dept of Corrections Reimburse	426	124,068	218,430	342,498
0524	Health Facilities Plan Review	482	72,890	(216,586)	(143,696)
0531	Energy Efficiency Portfolio	420	-	(1,883,373)	(1,883,373)
0533	Attorney General Tobacco	340	119,415	(1,548,656)	(1,429,241)
0534	IL Workers' Comp Comm Operatns	563/446/360	2,040,914	(2,517,558)	(476,644)
0535	Sex Offender Registration	493	15,508	3,276	18,784
0536	Leads Maintenance	493	43,424	(175,642)	(132,218)
0537	State Offender DNA Identification	493	38,771	(329,997)	(291,226)
0538	IL Historic Sites	541	-	(566,845)	(566,845)
0538	IL Historic Sites	422	97,703	554,572	652,275
0539	Death Penalty Abolition	546	4,653	(357,224)	(352,571)
0542	Ag Court Order & Vol Comply	340	719,593	(1,387,324)	(667,731)

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For the Year Ended June 30, 2018

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
0546	Public Pension Regulation	446	\$ 97,703	\$ (353,334)	\$ (255,631)
0549	IL Charity Bureau	340	184,551	(538,392)	(353,841)
0550	Supplemental Low Income Energy	420	127,169	458,148	585,317
0560	SBE Federal Agency Services	586	6,203	(88,028)	(81,825)
0561	SBE Federal Dept of Education	586	1,102,652	(3,138,663)	(2,036,011)
0562	Pawnbroker Regulation	440	9,305	(28,659)	(19,354)
0564	Renewable Energy Resources Tr	420	-	-	-
0566	DCFS Federal Projects	418	12,407	(290,897)	(278,490)
0568	School Infrastructure	511	-	(375,235)	(375,235)
0568	School Infrastructure	586	10,856	(56,912)	(46,056)
0568	School Infrastructure	507	6,203	(43,195)	(36,992)
0576	Pesticide Control	406/482	519,534	(578,311)	(58,777)
0577	Community College Health Insur	416	17,059	(120,781)	(103,722)
0579	Savings Institutions Regulatory Fund	440	18,610	(151,898)	(133,288)
0581	Juvenile Acct Incentive Block	444	6,203	35,211	41,414
0582	DCFS Special Purpose Fund	418	34,119	179,738	213,857
0592	DHS Federal Projects	444	41,873	(79,018)	(37,145)
0600	Attorney General Whistleblower	340	480,762	(1,103,399)	(622,637)
0606	Health Information Exchange	534	3,102	(421,706)	(418,604)
0607	Special Projects Division	442	183,000	(78,612)	104,388
0608	Partners for Conservation	422/406	209,364	(771,765)	(562,401)
0612	Statewide 9-1-1 Fund	493	86,847	262,032	348,879
0618	Services for Older Americans	402	127,169	(93,967)	33,202
0622	Motor Vehicle License Plate	350	52,729	(344,332)	(291,603)
0627	Public Transportation	509	63,585	50,972	114,557
0632	Horse Racing	579	272,949	(1,309,138)	(1,036,189)
0635	Death Certificate Surcharge	482	57,381	(29,478)	27,903
0636	Commerce & Comm Affairs Asst	420	96,152	(167,658)	(71,506)
0644	Commitment to Human Services Fund	546	-	(26,209)	(26,209)
0646	Alcoholism & Substance Abuse	444	-	(103,788)	(103,788)
0649	Motor Carrier Safety Inspection	493	178,347	(252,616)	(74,269)
0654	Healthy Smiles	482	10,856	(7,984)	2,872
0659	Historic Property Adminsitration Fund	420	7,754	9,621	17,375

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2018

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
0660	Academic Quality Assurance Fund	601	\$ 27,915	\$ (38,281)	\$ (10,366)
0664	Student Loan Operations	691	1,294,957	(2,873,188)	(1,578,231)
0668	College Savings Pool Administr	370	175,246	268,583	443,829
0673	Dept of Insurance Fed Trust	446	-	(248,315)	(248,315)
0674	State Charter School Comm	586	27,915	110,547	138,462
0675	Electronics Recycling	532	40,322	(21,700)	18,622
0689	Agriculture Pesticide Control	406	26,364	(32,960)	(6,596)
0692	ICCB Adult Education Fund	684	91,500	(223,138)	(131,638)
0698	Long Term Care Ombudsman Fund	402	-	(299,700)	(299,700)
0700	USDA Women, Infants & Children	444	241,932	(1,211,895)	(969,963)
0701	Federal Student Incentive Tr	691	72,890	407,177	480,067
0702	Assist Living & Shared Hou Reg	482	72,890	114,435	187,325
0705	State Police Whistleblower Rew	493	1,551	(819)	732
0710	Homeland Security Emerg Prepar	588	601,728	(1,037,072)	(435,344)
0711	State Lottery	458	1,847,058	(2,758,314)	(911,256)
0711	State Lottery	360	13,958	(5,527)	8,431
0718	Community Mental Health Medical	444	82,195	(81,881)	314
0722	Comptroller Debt Recovery Trust Fund	360	40,322	209,216	249,538
0724	Dept of Labor Federal Projects	452	40,322	(280,257)	(239,935)
0726	Federal Industrial Services	452	69,788	(584,250)	(514,462)
0731	IL Clean Water	532	997,194	(2,428,924)	(1,431,730)
0732	Secretary of State DUI Adminis	350	52,729	(450,371)	(397,642)
0733	Tobacco Settlement Recovery	482	1,551	8,803	10,354
0737	Energy Administration	420	40,322	(226,821)	(186,499)
0740	Medicaid Buy In Program Revolv	478	17,059	(236,243)	(219,184)
0745	State's Attorney Appel Prosec Co	295	15,508	(404,919)	(389,411)
0746	Home Inspection Administration	440	17,059	21,700	38,759
0751	Private Business and Vocational Schools Quality Assurance Fund	601	38,771	(143,707)	(104,936)
0755	State Employees Def Comp Plan	416	93,051	(192,429)	(99,378)
0757	Child Support Administrative	478	9,751,723	(18,724,697)	(8,972,974)
0762	Local Initiative	444	38,771	(259,575)	(220,804)
0763	Tourism Promotions	420/422	932,059	1,399,248	2,331,307
0765	Federal Surface Mining Control	422	206,263	(639,730)	(433,467)

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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
0772	Career and Technical Education Fund	684	\$ -	\$ (103,788)	\$ (103,788)
0772	Career and Technical Education	684	23,263	132,041	155,304
0773	ISAC Loan Purch Prog Payroll	691	63,585	(145,958)	(82,373)
0776	Pres Libr & Museum Operating	541	-	(2,730,436)	(2,730,436)
0790	Private Sewage Disposal Program	482	15,508	(34,392)	(18,884)
0792	Cemetery Oversight Lcns&Dscpln	440	62,034	(206,146)	(144,112)
0795	Bank & Trust Company	440/360	1,087,143	(2,647,342)	(1,560,199)
0796	Nuclear Safety Emerg Preparedness	588/360	1,034,415	(2,902,621)	(1,868,206)
0798	Rehab Servs EL & Second ED Act	444	6,203	(19,244)	(13,041)
0801	AG State Proj & Crt Order Dist	340	629,644	1,937,003	2,566,647
- 0802	Personal Property Tax Replace	360	7,484,385	16,898,034	24,382,419
- 0802	Personal Property Tax Replace	492	2,217,711	(3,079,095)	(861,384)
0802	Personal Property Tax Replace	580	418,729	(648,939)	(230,210)
0802	Personal Property Tax Replace	548	153,534	(82,908)	70,626
0802	Personal Property Tax Replace	295	17,059	87,821	104,880
0817	State Police Operations Assist	493	-	(1,333,283)	(1,333,283)
0821	Dram Shop	444/492	431,135	(494,172)	(63,037)
0823	IL State Dental Disciplinary	440	54,280	(180,555)	(126,275)
0826	Agriculture Federal Projects	406	-	(55,886)	(55,886)
0828	Hazardous Waste	532	358,246	(699,093)	(340,847)
0829	Comm Assoc Manager Lcns & Disc	440	-	(270,221)	(270,221)
0838	Public Health Federal Projects	482	10,856	(51,178)	(40,322)
0850	Real Estate License Admin	360/440	398,568	(808,414)	(409,846)
0855	National Flood Insurance Program	422	37,220	(3,070)	34,150
0859	Federal Energy	420	7,754	(145,552)	(137,798)
0863	Cycle Rider Safety Training	494	17,059	(6,958)	10,101
0870	Low Income Energy Block Grant	420	221,771	(522,838)	(301,067)
0871	Community Services Block Grant	420	83,746	203,282	287,028
0872	Maternal & Child Health Serv Blk	482	170,593	(91,710)	78,883
0872	Maternal & Child Health Serv Blk	444	-	(215,561)	(215,561)
0873	Preventative Health&Hlth Serv Bl	482	125,619	(111,772)	13,847
0875	Com Dev/Small City Blk Grant	420	69,788	(58,343)	11,445
0876	Community MH Servs Block Grant	444	54,280	14,742	69,022

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2018

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
0879	Traffic & Crim Conviction Sur	569/493	\$ 274,500	\$ (647,914)	\$ (373,414)
0882	Sheffield 2/1982 Agreed Order	588	17,059	(23,951)	(6,892)
0883	Intra-Agency Services	420	505,576	103,370	608,946
0884	DNR Special Projects	422	-	(87,821)	(87,821)
0885	Wage Theft Prevention Fund	452	-	(183,013)	(183,013)
0888	Design Professional Admin & In	440	82,195	(110,340)	(28,145)
0894	DNR Federal Projects	422	198,508	(404,513)	(206,005)
0896	Public Health Spec State Projects	482	69,788	140,844	210,632
0897	Veterans' Affairs Fed Projects	497	-	(73,492)	(73,492)
0903	State Surplus Property Rev	416	52,729	(1,403,105)	(1,350,376)
0904	IL State Police Federal Projs	493	390,813	(292,535)	98,278
0905	IL Forestry Development	422	169,042	(2,212,119)	(2,043,077)
0906	State Police Services	493	772,322	(1,970,150)	(1,197,828)
0911	Juvenile Justice Trust	444	-	(58,343)	(58,343)
0913	Federal Workforce Training	420	606,381	(1,383,861)	(777,480)
0920	Metabolic Screening and Treatment	482	389,262	(750,071)	(360,809)
0921	DHS Recoveries Trust	444	846,762	(1,593,702)	(746,940)
0922	Insurance Producer Admin	446/360	1,454,694	(2,322,672)	(867,978)
0925	Coal Technology Assist	422	181,449	728,563	910,012
0929	Violent Crime Victims Assist	340	341,186	261,819	603,005
0938	Hearing Instrument Dispen Exam	482	6,203	(1,639)	4,564
0940	Self-Insurers Security	563	21,712	(7,984)	13,728
0942	Low-Level Rad Waste Fac Dev&Op	588	9,305	(177,487)	(168,182)
0944	Enviro Protection Permit & Insp	532	696,330	(1,222,337)	(526,007)
0951	Narcotics Profit Forfeiture	295	17,059	36,849	53,908
0962	Park & Conservation	422/360	2,582,159	(7,218,511)	(4,636,352)
0963	Vehicle Inspection	532	702,533	(1,260,630)	(558,097)
0963	Vehicle Inspection	350	204,712	(598,579)	(393,867)
0969	Local Tourism Fund	420	23,263	130,402	153,665
0971	Build Illinois Bond	420/507	117,864	(747,407)	(629,543)
0973	IL Capital Revolving Loan	420	31,017	(492,540)	(461,523)
0982	Adeline Jay Geo-Karis IL Beach	422	-	(257,118)	(257,118)
0988	Attorney General Federal Grant	340	38,771	6,552	45,323

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2018

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	
0991	Abandoned Minded Lands Reclam	422	\$ 321,025	\$ (1,535,958)	\$ (1,214,933)	
0997	Insurance Financial Regulation	446	1,322,872	(3,050,423)	(1,727,551)	
UNIV	Chicago State Univ	608	204,712	(2,119,791)	(1,915,079)	
UNIV	Eastern IL Univ	612	288,457	(401,243)	(112,786)	
UNIV	Governor's State Univ	616	428,034	(5,566,381)	(5,138,347)	
UNIV	Northeastern State Univ	620	1,481,058	(60,188)	1,420,870	
UNIV	Western IL Univ	628	584,669	(899,504)	(314,835)	
UNIV	Illinois State Univ	636	939,813	(1,456,334)	(516,521)	
UNIV	Northern IL Univ	644	1,640,796	(49,360)	1,591,436	
UNIV	Southern IL Univ	664	5,322,505	(15,252,535)	(9,930,030)	
-	UNIV	University of IL	676	44,890,804	(70,858,944)	(25,968,140)
-	UNIV	University of IL - Foundation	676A	1,212,762	6,883,742	8,096,504
-	Grand total¹		\$ 1,550,846,546	\$ -	\$ 1,550,846,546	

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

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

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (1,688,872,449)	\$ (1,688,872,449)	\$ (1,688,872,449)	\$ (1,367,038,735)	\$ (153,267,568)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	865,099,300	865,099,300	865,099,300	908,514,777	130,871,843
0001	General Revenue Requested Appropriation - relating to State Agencies	350	58,374,243	58,374,243	58,374,243	63,276,265	9,326,749
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(16,399,853)	(16,399,853)	(16,399,853)	(20,514,903)	(3,308,638)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	65,062,328	65,062,328	65,062,328	69,215,733	10,065,913
0001	General Revenue Requested Appropriation - relating to State Agencies	426	344,197,396	344,197,396	344,197,396	353,820,629	50,146,555
0001	General Revenue Requested Appropriation - relating to State Agencies	444	246,001,286	246,001,286	246,001,286	260,192,684	37,679,009
0001	General Revenue Requested Appropriation - relating to State Agencies	478	10,690,162	10,690,162	10,690,162	12,452,066	1,925,293
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(17,285,987)	(17,285,987)	(17,285,987)	(16,820,056)	(2,279,764)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	5,338,225	5,338,225	5,338,225	6,474,934	1,025,997
0001	General Revenue Requested Appropriation - relating to State Agencies	691	1,237,422	1,237,422	1,237,422	3,133,213	648,221
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	167,884,078	167,884,078	167,884,078	177,284,212	25,642,508
0001	General Revenue	812	(1,239,936)	(1,239,936)	(1,239,936)	(7,906,373)	(1,847,998)
0007	Education Assistance Fund	812	83,956,546	83,956,546	83,956,546	7,672,973	(7,537,509)
0011	Road	494	(94,784,402)	(94,784,402)	(94,784,402)	(56,669,548)	(3,560,220)
0011	Road	360	(16,854)	(16,854)	(16,854)	(9,057)	(377)
0012	Motor Fuel Tax	492	(6,368,796)	(6,368,796)	(6,368,796)	(3,976,092)	(281,539)
0012	Motor Fuel Tax	494	(4,131,438)	(4,131,438)	(4,131,438)	(2,042,898)	(47,777)
0013	Prevent & Treat Alcohol & Sub	444	(427,946)	(427,946)	(427,946)	(283,721)	(23,078)
0014	Food & Drug Safety	482	271,742	271,742	271,742	332,135	52,865
0016	Teacher Certificate Fee Revolving	586	(1,952,581)	(1,952,581)	(1,952,581)	(1,877,076)	(251,765)
0018	Transportation Regulatory	524	(1,077,607)	(1,077,607)	(1,077,607)	(632,930)	(37,622)
0021	Financial Institutions	440	(1,041,179)	(1,041,179)	(1,041,179)	(641,402)	(43,862)
0022	General Professions Dedicated	440	(704,573)	(704,573)	(704,573)	(364,871)	(12,292)
0026	Live & Learn	350	(22,496)	(22,496)	(22,496)	(11,871)	(445)
0036	IL Veterans' Rehabilitation	444	(70,226)	(70,226)	(70,226)	(400,466)	(92,766)
0039	State Boating Act	422	47,440	47,440	47,440	227,963	51,967
0040	State Parks	422	847,486	847,486	847,486	655,140	69,156
0041	Wildlife & Fish	422	(10,746,565)	(10,746,565)	(10,746,565)	(8,957,840)	(1,040,419)
0042	Salmon	422	15,013	15,013	15,013	8,593	467
0044	Lobbyist Registration Admin	350	(161,456)	(161,456)	(161,456)	(136,731)	(16,173)
0045	Agricultural Premium	406	(159,675)	(159,675)	(159,675)	(71,612)	-
0047	Fire Prevention	592	(3,066,996)	(3,066,996)	(3,066,996)	(1,966,760)	(148,656)
0048	Rural/Downstate Health Access	482	15,071	15,071	15,071	16,041	2,332
0050	Mental Health	444	(575,629)	(575,629)	(575,629)	461,966	181,054
0051	Amusement Ride & Patron Safety	452	30,143	30,143	30,143	32,081	4,667
0052	Federal Title III SS & Employ	427	(31,637,765)	(31,637,765)	(31,637,765)	(20,791,351)	(1,659,968)
0052	Federal Title III SS & Employ	360	(39,529)	(39,529)	(39,529)	(29,791)	(3,031)
0054	State Pensions	370	(1,549,260)	(1,549,260)	(1,549,260)	(1,059,502)	(91,689)

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0057	IL State Pharmacy Disciplinary	440	\$ 6,158	\$ 6,158	\$ 6,158	\$ (21,143)	\$ (6,010)
0059	Public Utility	524	(4,581,339)	(4,581,339)	(4,581,339)	(2,739,888)	(172,284)
0063	Public Health Services	482	(7,432,015)	(7,432,015)	(7,432,015)	(5,311,678)	(497,449)
0065	US Environmental Protection	532	(6,238,594)	(6,238,594)	(6,238,594)	(4,320,758)	(382,875)
0067	Radiation Protection	588	(759,990)	(759,990)	(759,990)	(488,031)	(37,003)
0068	Hospital Licensure Fund	482	235,863	235,863	235,863	204,883	24,916
0072	Underground Storage Tank	532	(1,281,138)	(1,281,138)	(1,281,138)	(1,075,217)	(125,874)
0072	Underground Storage Tank	592	(523,321)	(523,321)	(523,321)	(381,680)	(36,954)
0072	Underground Storage Tank	492	(364,576)	(364,576)	(364,576)	(255,381)	(23,099)
0074	EPA Special State Projects Trust Fund	532	(214,625)	(214,625)	(214,625)	(148,657)	(13,176)
0075	Compassionate Use of Medical Cannabis	406	(43,434)	(43,434)	(43,434)	(129,917)	(27,765)
0075	Compassionate Use of Medical Cannabis	482	51,316	51,316	51,316	150,253	31,991
0075	Compassionate Use of Medical Cannabis	440	(141,188)	(141,188)	(141,188)	(54,816)	2,138
0075	Compassionate Use of Medical Cannabis	493	29,343	29,343	29,343	5,310	(1,976)
0077	Mines & Minerals UIC	422	(67,652)	(67,652)	(67,652)	(52,541)	(5,583)
0078	Solid Waste Management	532	(1,898,755)	(1,898,755)	(1,898,755)	(1,277,238)	(107,023)
0081	Vocational Rehabilitation	444	(13,126,426)	(13,126,426)	(13,126,426)	(6,977,325)	(274,140)
0082	Distance Learning	601	7,536	7,536	7,536	8,021	1,166
0085	IL Gaming Law Enforcement	340	(261,501)	(261,501)	(261,501)	(188,383)	(17,875)
0085	IL Gaming Law Enforcement	492	(175,643)	(175,643)	(175,643)	(78,771)	-
0089	Subtitle D Management	532	(359,224)	(359,224)	(359,224)	(217,713)	(14,231)
0090	Special Federal Grant Project	295	(60,487)	(60,487)	(60,487)	(54,185)	(6,801)
0091	Clean Air Act (CAA) Permit	532	(3,674,817)	(3,674,817)	(3,674,817)	(2,486,771)	(210,861)
0093	IL State Medical Disciplinary	440	(1,027,754)	(1,027,754)	(1,027,754)	(736,852)	(69,372)
0117	St Appellate Defender Federal	290	(39,919)	(39,919)	(39,919)	(17,902)	-
0118	Facility Licensing	482	(313,877)	(313,877)	(313,877)	(104,139)	9,208
0129	State Gaming	565	(10,296,715)	(10,296,715)	(10,296,715)	(7,464,660)	(715,733)
0129	State Gaming	444	(43,349)	(43,349)	(43,349)	(10,590)	2,228
0131	Council on Dev Disabilities	558	(275,334)	(275,334)	(275,334)	(171,313)	(12,024)
0137	Plugging & Restoration	422	(287,089)	(287,089)	(287,089)	(78,841)	12,547
0141	Capital Development	511	(857,409)	(857,409)	(857,409)	(1,567,076)	(297,315)
0141	Capital Development	422	(335,600)	(335,600)	(335,600)	(257,025)	(26,779)
0141	Capital Development	507	(206,980)	(206,980)	(206,980)	(128,447)	(8,955)
0144	SBE Special Purpose Trust	586	43,036	43,036	43,036	(138,540)	(39,684)
0145	Explosives Regulatory	422	(68,784)	(68,784)	(68,784)	(59,975)	(7,326)
0146	Aggregate Operations Regulatory	422	(120,781)	(120,781)	(120,781)	(107,573)	(13,427)
0147	Coal Mining Regulatory	422	(80,941)	(80,941)	(80,941)	(75,566)	(9,872)
0148	Mental Health Reporting	444	(91,614)	(91,614)	(91,614)	(52,509)	(2,871)
0148	Mental Health Reporting	493	212,731	212,731	212,731	199,364	26,136

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0151	Reg CPA Admin & Disciplinary	440	\$ (195,724)	\$ (195,724)	\$ (195,724)	\$ (162,597)	\$ (18,810)
0152	State Crime Laboratory	493	419,864	419,864	419,864	355,516	42,038
0156	Motor Vehicle Theft Prevention	546	(161,226)	(161,226)	(161,226)	(106,933)	(8,708)
0159	SBE Teacher Certification Institution	586	489,811	489,811	489,811	521,324	75,841
0161	SBE GED Testing Fund	684	39,645	39,645	39,645	(27,412)	(11,361)
0163	Weights & Measures	406	(918,256)	(918,256)	(918,256)	(651,098)	(60,158)
0163	Weights & Measures	360	19,645	19,645	19,645	5,384	(861)
0166	State Police Merit BD Public Safety	591	1,326,259	1,326,259	1,326,259	1,411,585	205,355
0167	Division of Corp Regis LLP	350	(81,533)	(81,533)	(81,533)	(53,699)	(4,309)
0169	IL Independent Tax Tribunal	564	22,606	22,606	22,606	24,061	3,501
0175	IL School Asbestos Abatement	482	(256,223)	(256,223)	(256,223)	(264,625)	(37,643)
0177	CHIP Board Payroll Trust	527	(955,688)	(955,688)	(955,688)	(709,189)	(70,543)
0182	Driver Services Administration	350	(674,324)	(674,324)	(674,324)	(418,938)	(29,293)
0184	ICJIA Violence Prevention	546	(353,059)	(353,059)	(353,059)	(161,336)	(753)
0185	Secretary of State Spec Lic Pl	350	(824,594)	(824,594)	(824,594)	(717,214)	(87,343)
0193	Loc Govt Health Insurance Res	416	(241,834)	(241,834)	(241,834)	(201,837)	(23,476)
0195	IPTIP Administrative Trust	370	(345,841)	(345,841)	(345,841)	(361,064)	(51,784)
0199	Illinois Fisheries Management	422	(553,699)	(553,699)	(553,699)	(413,887)	(41,623)
0203	Tchr Health Insurance Security	416	(264,267)	(264,267)	(264,267)	(147,642)	(7,322)
0207	Pollution Control Board St Tr	532	(63,870)	(63,870)	(63,870)	(28,645)	-
0209	State Police Firearm Services	493	(1,570,081)	(1,570,081)	(1,570,081)	(999,547)	(74,265)
0211	DHS Technology Initiative	444	146,754	146,754	146,754	55,539	(2,584)
0214	Brownfields Redevelopment	532	(373,706)	(373,706)	(373,706)	(314,239)	(36,867)
0215	Capital Develop Brd Revolving	511	(3,321,243)	(3,321,243)	(3,321,243)	(1,489,516)	-
0218	Professions Indirect Cost	440	(3,823,844)	(3,823,844)	(3,823,844)	(2,928,533)	(305,123)
0218	Professions Indirect Cost	360	(167,326)	(167,326)	(167,326)	(94,529)	(4,901)
0220	DCFS Children's Services	418	(819)	(819)	(819)	(5,224)	(1,220)
0238	IL Health Facilities Planning	482	(413,351)	(413,351)	(413,351)	(286,828)	(25,506)
0240	Emergency Public Health	482	(127,582)	(127,582)	(127,582)	(26,873)	7,630
0242	ISAC Accounts Receivable	691	56,189	56,189	56,189	38,051	3,232
0243	Credit Union	440	(738,057)	(738,057)	(738,057)	(542,532)	(53,179)
0244	Savings & Resid Finance Reg	440	(734,271)	(734,271)	(734,271)	(460,013)	(32,861)
0258	Nursing Dedicated & Professional	440/482	(225,116)	(225,116)	(225,116)	(130,217)	(7,355)
0259	Optometric Lien & Disc Brd	440	(60,127)	(60,127)	(60,127)	(33,745)	(1,704)
0261	Underground Resource Conserv	422	(649,364)	(649,364)	(649,364)	(274,161)	4,290
0270	Water Revolving	532	(4,122,965)	(4,122,965)	(4,122,965)	(2,613,188)	(192,112)
0274	Self-Insurers Administration	563	(91,728)	(91,728)	(91,728)	(67,409)	(6,606)
0276	Drunk & Drugged Driving Prevention	444	(42,050)	(42,050)	(42,050)	16,488	8,888
0285	Long Term Care Monitor/Receive	482	(5,075,650)	(5,075,650)	(5,075,650)	(3,379,186)	(277,276)

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0286	IL Affordable Housing Trust	492	\$ (3,276)	\$ (3,276)	\$ (3,276)	\$ (20,889)	\$ (4,882)
0287	Home Care Services Agy Licensure	482	(108,888)	(108,888)	(108,888)	38,564	21,972
0288	Community Water Supply Lab	532	(184,743)	(184,743)	(184,743)	(114,049)	(7,843)
0290	Fertilizer Control	406	148,789	148,789	148,789	(87,404)	(38,750)
0292	Security Investors Education	350	(24,390)	(24,390)	(24,390)	(17,077)	(1,541)
0294	Used Tire Management	532/482	(1,387,750)	(1,387,750)	(1,387,750)	(957,750)	(84,317)
0298	Natural Areas Acquisition	422	(576,014)	(576,014)	(576,014)	(521,376)	(66,134)
0299	Open Space Lands Acquis&Devel	422	7,530	7,530	7,530	5,314	489
0318	ICJIA Vio Prevent Sp Prj	546	(23,750)	(23,750)	(23,750)	(151,443)	(35,400)
0318	ICJIA Vio Prevent Sp Prj	482	(79,838)	(79,838)	(79,838)	(35,804)	-
0326	African American HIV/Aids	482	7,536	7,536	7,536	8,021	1,166
0327	Tatoo & Body Prcng Estab Regis	482	45,213	45,213	45,213	48,122	7,004
0329	County Provider Trust	478	(1,451,931)	(1,451,931)	(1,451,931)	(1,044,522)	(98,896)
0333	Federal Support Agreement Rev	466	(2,345,803)	(2,345,803)	(2,345,803)	(1,625,336)	(144,137)
0335	Criminal Justice Info Projects	546	(15,587)	(15,587)	(15,587)	(8,273)	(322)
0336	Environmental Lab Certificate	532	8,832	8,832	8,832	(23,526)	(6,910)
0339	Illinois Community College Board Contracts and Grants Fund	684	(130,032)	(130,032)	(130,032)	(111,935)	(13,480)
0340	Public Health Lab Serv Rev	482	(151,010)	(151,010)	(151,010)	(186,878)	(29,958)
0342	Audit Expense	103	293,887	293,887	293,887	312,795	45,503
0344	Care Prov for Persons with DD	478	(12,224)	(12,224)	(12,224)	(12,264)	(1,704)
0345	Long Term Care Provider	478	(370,469)	(370,469)	(370,469)	(250,250)	(21,143)
0345	Long Term Care Provider	482	(52,998)	(52,998)	(52,998)	(64,391)	(10,214)
0350	ICCB Federal Trust	684	173,318	173,318	173,318	184,468	26,836
0357	Child Labor Enforcement	452	(135,371)	(135,371)	(135,371)	(101,760)	(10,320)
0359	IMSA Special Purposes Trust Fund	692	(41,254)	(41,254)	(41,254)	(15,358)	788
0360	Lead Poisoning Screening	482	209,052	209,052	209,052	329,153	59,181
0362	Securities Audit & Enforcement	350	(1,957,488)	(1,957,488)	(1,957,488)	(1,378,178)	(125,781)
0363	Dept of Business Serv Sp Ops	350	(2,570,078)	(2,570,078)	(2,570,078)	(1,883,707)	(183,807)
0368	Drug Treatment	444	(169,929)	(169,929)	(169,929)	(92,767)	(4,162)
0369	Feed Control	406	92,577	92,577	92,577	24,109	(4,374)
0369	Feed Control	482	(55,886)	(55,886)	(55,886)	(25,065)	-
0370	Tanning Facility Permit	482	-	-	-	-	-
0372	Plumbing Licensure & Program	482	(533,357)	(533,357)	(533,357)	(348,782)	(27,550)
0384	Tax Compliance & Admin	492	15,840,269	15,840,269	15,840,269	20,122,185	3,272,996
0386	Appraisal Administration	440	(191,774)	(191,774)	(191,774)	(119,059)	(8,310)
0387	Small Bus Environmental Assist	420	(108,915)	(108,915)	(108,915)	(57,125)	(2,081)
0394	Gaining Early Awareness & Read	444	(71,854)	(71,854)	(71,854)	(32,224)	-
0396	Senior Health Insurance Prog	402	(6,644)	(6,644)	(6,644)	(19,609)	(4,179)
0398	EMS Assistance	482	(317,717)	(317,717)	(317,717)	(322,122)	(45,164)

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0408	DHS Special Purpose Trust	444	\$ (1,377,691)	\$ (1,377,691)	\$ (1,377,691)	\$ (881,479)	\$ (66,275)
0410	SBE Federal Dept of Agriculture	586	(775,230)	(775,230)	(775,230)	(539,901)	(48,327)
0421	Public Aid Recoveries Trust	478	(8,101,840)	(8,101,840)	(8,101,840)	(6,324,087)	(676,456)
0425	IL Power Agency Operations	360/445	(92,389)	(92,389)	(92,389)	(42,211)	(197)
0428	Supreme Court Historic Preserv	210	(155,747)	(155,747)	(155,747)	(137,247)	(16,943)
0434	Court of Claims Admin & Grant	528	(50,798)	(50,798)	(50,798)	(43,484)	(5,205)
0435	Charitable Trust Stabilization Fund	370	101,129	101,129	101,129	40,859	(1,130)
0438	IL State Fair	406	30,143	30,143	30,143	32,081	4,667
0440	Agricultural Master	406	(186,800)	(186,800)	(186,800)	(152,379)	(17,248)
0445	Sex Offender Investigation	493	752	752	752	8,550	2,062
0447	GI Education	497	(69,025)	(69,025)	(69,025)	(78,999)	(12,078)
0449	Interpreters for the Deaf	526	(7,984)	(7,984)	(7,984)	(3,579)	-
0453	Monitoring Device Driving Permit	350	(380,521)	(380,521)	(380,521)	(412,110)	(60,704)
0455	IL State Toll Highway Revenue	557	(2,935,704)	(2,935,704)	(2,935,704)	2,668,752	1,001,994
0473	Teachers Retirement System	593	(5,265,220)	(5,265,220)	(5,265,220)	(3,875,656)	(380,725)
0476	Wholesale Meat	406	(956,507)	(956,507)	(956,507)	(707,071)	(69,919)
0477	Judges Retirement System	275	(535,942)	(535,942)	(535,942)	(483,104)	(61,030)
0480	Secretary of State ID Security	350	(473,903)	(473,903)	(473,903)	(206,965)	1,404
0481	General Assembly	131	(138,387)	(138,387)	(138,387)	(125,179)	(15,866)
0483	Secretary of State Spec Serv	350	(3,468,518)	(3,468,518)	(3,468,518)	(3,316,861)	(442,820)
0484	Nuclear Civil Protection Planning Fund	588	26,048	26,048	26,048	5,969	(1,434)
0488	Criminal Justice Trust	546	(332,447)	(332,447)	(332,447)	(515,192)	(92,044)
0491	Federal Aid Disaster	588	(282,123)	(282,123)	(282,123)	(229,402)	(25,863)
0495	Old Age Survivors Insurance	444	(12,365,766)	(12,365,766)	(12,365,766)	(10,165,768)	(1,161,543)
0497	Federal Civil Prepared Admin	588	(83,561)	(83,561)	(83,561)	(52,256)	(3,716)
0502	Early Intervention Service Rev	444	(253,963)	(253,963)	(253,963)	(121,741)	(1,970)
0505	Athletics Supervision and Reg	440	(63,870)	(63,870)	(63,870)	(28,645)	-
0506	Small Business Credit Initiatv	420	(71,767)	(71,767)	(71,767)	(57,104)	(6,263)
0514	State Asset Forfeiture	493	(19,914)	(19,914)	(19,914)	7,920	4,236
0523	Dept of Corrections Reimburse	425	(201,762)	(201,762)	(201,762)	(84,126)	1,599
0523	Dept of Corrections Reimburse	426	117,057	117,057	117,057	147,033	23,769
0524	Health Facilities Plan Review	482	(276,144)	(276,144)	(276,144)	(187,311)	(15,958)
0531	Energy Efficiency Portfolio	420	(1,883,374)	(1,883,374)	(1,883,374)	(1,786,502)	(236,799)
0533	Attorney General Tobacco	340	(1,646,232)	(1,646,232)	(1,646,232)	(1,274,256)	(134,749)
0534	IL Workers' Comp Comm Operatns	563/446/360	(4,185,172)	(4,185,172)	(4,185,172)	(2,789,811)	(229,505)
0535	Sex Offender Registration	493	(9,395)	(9,395)	(9,395)	13,064	4,345
0536	Leads Maintenance	493	(211,124)	(211,124)	(211,124)	(100,677)	(1,507)
0537	State Offender DNA Identification	493	(361,677)	(361,677)	(361,677)	(230,669)	(17,212)
0538	IL Historic Sites	541	(566,847)	(566,847)	(566,847)	(254,219)	-

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0538	IL Historic Sites	422	\$ 474,740	\$ 474,740	\$ 474,740	\$ 505,283	\$ 73,510
0539	Death Penalty Abolition	546	(361,027)	(361,027)	(361,027)	(245,087)	(20,910)
0542	Ag Court Order & Vol Comply	340	(1,975,302)	(1,975,302)	(1,975,302)	(926,950)	(10,324)
0546	Public Pension Regulation	446	(433,167)	(433,167)	(433,167)	(314,561)	(30,245)
0549	IL Charity Bureau	340	(689,188)	(689,188)	(689,188)	(402,527)	(23,494)
0550	Supplemental Low Income Energy	420	354,240	354,240	354,240	301,527	35,868
0560	SBE Federal Agency Services	586	(93,096)	(93,096)	(93,096)	(91,158)	(12,419)
0561	SBE Federal Dept of Education	586	(4,039,633)	(4,039,633)	(4,039,633)	(2,964,001)	(289,712)
0562	Pawnbroker Regulation	440	(36,262)	(36,262)	(36,262)	1,872	4,560
0564	Renewable Energy Resources Tr	420	-	-	-	-	-
0566	DCFS Federal Projects	418	(301,036)	(301,036)	(301,036)	(204,689)	(17,517)
0568	School Infrastructure	511	(375,237)	(375,237)	(375,237)	(168,285)	-
0568	School Infrastructure	586	(65,781)	(65,781)	(65,781)	(84,406)	(13,804)
0568	School Infrastructure	507	(48,263)	(48,263)	(48,263)	(41,920)	(5,097)
0576	Pesticide Control	406/482	(1,002,818)	(1,002,818)	(1,002,818)	(589,425)	(35,115)
0577	Community College Health Insur	416	(134,720)	(134,720)	(134,720)	(116,179)	(14,020)
0579	Savings Institutions Regulatory Fund	440	(167,104)	(167,104)	(167,104)	(126,062)	(12,850)
0581	Juvenile Acct Incentive Block	444	30,143	30,143	30,143	32,081	4,667
0582	DCFS Special Purpose Fund	418	151,860	151,860	151,860	87,670	4,917
0592	DHS Federal Projects	444	(113,232)	(113,232)	(113,232)	(51,708)	(234)
0600	Attorney General Whistleblower	340	(1,496,228)	(1,496,228)	(1,496,228)	(936,436)	(66,728)
0606	Health Information Exchange	534	(424,242)	(424,242)	(424,242)	(229,533)	(9,872)
0607	Special Projects Division	442	(228,139)	(228,139)	(228,139)	(214,961)	(28,322)
0608	Partners for Conservation	422/406	(942,837)	(942,837)	(942,837)	(577,966)	(39,001)
0612	Statewide 9-1-1 Fund	493	191,070	191,070	191,070	112,543	6,751
0618	Services for Older Americans	402	(197,875)	(197,875)	(197,875)	(237,379)	(37,370)
0622	Motor Vehicle License Plate	350	(387,416)	(387,416)	(387,416)	(423,770)	(62,860)
0627	Public Transportation	509	(982)	(982)	(982)	(38,346)	(9,532)
0632	Horse Racing	579	(1,532,164)	(1,532,164)	(1,532,164)	(1,054,951)	(92,475)
0635	Death Certificate Surcharge	482	(76,363)	(76,363)	(76,363)	(27,605)	1,672
0636	Commerce & Comm Affairs Asst	420	(246,224)	(246,224)	(246,224)	(123,698)	(3,337)
0644	Commitment to Human Services Fund	546	(26,208)	(26,208)	(26,208)	(167,109)	(39,057)
0646	Alcoholism & Substance Abuse	444	(103,789)	(103,789)	(103,789)	(46,547)	-
0649	Motor Carrier Safety Inspection	493	(398,343)	(398,343)	(398,343)	(280,943)	(25,719)
0654	Healthy Smiles	482	(16,854)	(16,854)	(16,854)	(9,057)	(377)
0659	Historic Property Adminsitration Fund	420	3,285	3,285	3,285	10,114	2,174
0660	Academic Quality Assurance Fund	601	(61,090)	(61,090)	(61,090)	(21,543)	1,475
0664	Student Loan Operations	691	(3,931,281)	(3,931,281)	(3,931,281)	(3,971,187)	(555,151)
0668	College Savings Pool Administr	370	125,393	125,393	125,393	109,725	13,448

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0673	Dept of Insurance Fed Trust	446	\$ (248,316)	\$ (248,316)	\$ (248,316)	\$ (116,219)	\$ (1,220)
0674	State Charter School Comm	586	87,737	87,737	87,737	122,885	21,004
0675	Electronics Recycling	532	(54,647)	(54,647)	(54,647)	(64,058)	(9,944)
0689	Agriculture Pesticide Control	406	(54,502)	(54,502)	(54,502)	(81,486)	(14,341)
0692	ICCB Adult Education Fund	684	(297,902)	(297,902)	(297,902)	(238,477)	(26,367)
0698	Long Term Care Ombudsman Fund	402	(299,700)	(299,700)	(299,700)	(207,233)	(18,309)
0700	USDA Women, Infants & Children	444	(1,409,579)	(1,409,579)	(1,409,579)	(845,194)	(53,558)
0701	Federal Student Incentive Tr	691	347,619	347,619	347,619	335,181	45,073
0702	Assist Living & Shared Hou Reg	482	54,877	54,877	54,877	77,664	13,341
0705	State Police Whistleblower Rew	493	(2,086)	(2,086)	(2,086)	(6,005)	(1,273)
0710	Homeland Security Emerg Prepar	588	(1,528,741)	(1,528,741)	(1,528,741)	(953,150)	(67,266)
0711	State Lottery	458	(4,267,529)	(4,267,529)	(4,267,529)	(3,280,617)	(343,618)
0711	State Lottery	360	(16,932)	(16,932)	(16,932)	5,044	3,179
0718	Community Mental Health Medical	444	(149,043)	(149,043)	(149,043)	4,345	17,895
0722	Comptroller Debt Recovery Trust Fund	360	176,269	176,269	176,269	83,200	1,040
0724	Dept of Labor Federal Projects	452	(313,203)	(313,203)	(313,203)	(340,227)	(50,221)
0726	Federal Industrial Services	452	(641,275)	(641,275)	(641,275)	(447,731)	(40,259)
0731	IL Clean Water	532	(3,243,724)	(3,243,724)	(3,243,724)	(2,408,011)	(239,669)
0732	Secretary of State DUI Adminis	350	(493,456)	(493,456)	(493,456)	(437,342)	(54,315)
0733	Tobacco Settlement Recovery	482	7,536	7,536	7,536	8,021	1,166
0737	Energy Administration	420	(259,768)	(259,768)	(259,768)	(141,486)	(6,282)
0740	Medicaid Buy In Program Revolv	478	(250,181)	(250,181)	(250,181)	(284,478)	(43,314)
0745	State's Attorney Appel Prosec Co	295	(417,592)	(417,592)	(417,592)	(223,405)	(9,083)
0746	Home Inspection Administration	440	7,761	7,761	7,761	35,111	7,953
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(175,387)	(175,387)	(175,387)	(84,008)	(1,345)
0755	State Employees Def Comp Plan	416	(268,460)	(268,460)	(268,460)	(138,100)	(4,448)
0757	Child Support Administrative	478	(26,692,760)	(26,692,760)	(26,692,760)	(18,871,192)	(1,734,786)
0762	Local Initiative	444	(291,254)	(291,254)	(291,254)	(160,251)	(7,448)
0763	Tourism Promotions	420/422	637,668	637,668	637,668	1,589,521	327,733
0765	Federal Surface Mining Control	422	(808,266)	(808,266)	(808,266)	(633,706)	(68,189)
0772	Career and Technical Education Fund	684	(103,789)	(103,789)	(103,789)	(46,547)	-
0772	Career and Technical Education	684	113,033	113,033	113,033	120,305	17,501
0773	ISAC Loan Purch Prog Payroll	691	(197,914)	(197,914)	(197,914)	(63,551)	6,338
0776	Pres Libr & Museum Operating	541	(2,730,445)	(2,730,445)	(2,730,445)	(1,224,554)	-
0790	Private Sewage Disposal Program	482	(47,063)	(47,063)	(47,063)	(37,811)	(4,200)
0792	Cemetery Oversight Lncls&Dscpln	440	(256,834)	(256,834)	(256,834)	(162,586)	(11,918)
0795	Bank & Trust Company	440/360	(3,535,642)	(3,535,642)	(3,535,642)	(2,284,326)	(175,653)
0796	Nuclear Safety Emerg Preparedness	588/360	(3,747,836)	(3,747,836)	(3,747,836)	(2,513,005)	(209,222)
0798	Rehab Servs EL & Second ED Act	444	(24,311)	(24,311)	(24,311)	(31,182)	(5,097)

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0801	AG State Proj & Crt Order Dist	340	\$ 1,422,529	\$ 1,422,529	\$ 1,422,529	\$ 1,337,561	\$ 175,886
0802	Personal Property Tax Replace	360	10,782,610	10,782,610	10,782,610	14,619,406	2,459,779
0802	Personal Property Tax Replace	492	(4,891,167)	(4,891,167)	(4,891,167)	(3,572,630)	(346,716)
0802	Personal Property Tax Replace	580	(991,080)	(991,080)	(991,080)	(657,633)	(53,589)
0802	Personal Property Tax Replace	548	(208,358)	(208,358)	(208,358)	(85,507)	1,998
0802	Personal Property Tax Replace	295	73,882	73,882	73,882	30,782	(592)
0817	State Police Operations Assist	493	(1,333,288)	(1,333,288)	(1,333,288)	(597,952)	-
0821	Dram Shop	444/492	(846,450)	(846,450)	(846,450)	(434,270)	(13,743)
0823	IL State Dental Disciplinary	440	(224,908)	(224,908)	(224,908)	(137,488)	(9,209)
0826	Agriculture Federal Projects	406	(55,886)	(55,886)	(55,886)	(25,065)	-
0828	Hazardous Waste	532	(991,813)	(991,813)	(991,813)	(615,632)	(42,945)
0829	Comm Assoc Manager Lcns & Disc	440	(270,222)	(270,222)	(270,222)	(208,575)	(21,972)
0838	Public Health Federal Projects	482	(60,049)	(60,049)	(60,049)	(47,847)	(5,259)
0850	Real Estate License Admin	360/440	(1,134,081)	(1,134,081)	(1,134,081)	(859,774)	(88,289)
0855	National Flood Insurance Program	422	(33,482)	(33,482)	(33,482)	8,973	6,034
0859	Federal Energy	420	(151,888)	(151,888)	(151,888)	(127,447)	(14,917)
0863	Cycle Rider Safety Training	494	(20,898)	(20,898)	(20,898)	41,677	12,835
0870	Low Income Energy Block Grant	420	(704,045)	(704,045)	(704,045)	(511,428)	(49,197)
0871	Community Services Block Grant	420	134,854	134,854	134,854	165,439	26,386
0872	Maternal & Child Health Serv Blk	482	(231,100)	(231,100)	(231,100)	(102,916)	182
0872	Maternal & Child Health Serv Blk	444	(215,562)	(215,562)	(215,562)	(96,673)	-
0873	Preventative Health&Hlth Serv Bl	482	(214,414)	(214,414)	(214,414)	(113,497)	(4,359)
0875	Com Dev/Small City Blk Grant	420	(115,366)	(115,366)	(115,366)	(75,936)	(6,084)
0876	Community MH Servs Block Grant	444	(29,611)	(29,611)	(29,611)	66,618	20,088
0879	Traffic & Crim Conviction Sur	569/493	(872,206)	(872,206)	(872,206)	(531,009)	(35,161)
0882	Sheffield 2/1982 Agreed Order	588	(37,890)	(37,890)	(37,890)	(19,349)	(592)
0883	Intra-Agency Services	420	(309,729)	(309,729)	(309,729)	(495,129)	(89,563)
0884	DNR Special Projects	422	(87,821)	(87,821)	(87,821)	(39,388)	-
0885	Wage Theft Prevention Fund	452	(183,014)	(183,014)	(183,014)	(125,772)	(10,984)
0888	Design Professional Admin & In	440	(177,502)	(177,502)	(177,502)	(129,789)	(12,617)
0894	DNR Federal Projects	422	(566,713)	(566,713)	(566,713)	(407,784)	(38,626)
0896	Public Health Spec State Projects	482	83,821	83,821	83,821	105,638	17,107
0897	Veterans' Affairs Fed Projects	497	(73,492)	(73,492)	(73,492)	(42,671)	(2,439)
0903	State Surplus Property Rev	416	(1,446,191)	(1,446,191)	(1,446,191)	(1,117,079)	(117,789)
0904	IL State Police Federal Projs	493	(611,864)	(611,864)	(611,864)	(406,034)	(33,092)
0905	IL Forestry Development	422	(2,350,247)	(2,350,247)	(2,350,247)	(1,412,362)	(90,087)
0906	State Police Services	493	(2,601,211)	(2,601,211)	(2,601,211)	(1,593,618)	(107,360)
0911	Juvenile Justice Trust	444	(58,343)	(58,343)	(58,343)	(40,730)	(3,663)
0913	Federal Workforce Training	420	(1,879,331)	(1,879,331)	(1,879,331)	(1,368,338)	(132,119)

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0920	Metabolic Screening and Treatment	482	\$ (1,068,135)	\$ (1,068,135)	\$ (1,068,135)	\$ (814,348)	\$ (84,302)
0921	DHS Recoveries Trust	444	(2,285,583)	(2,285,583)	(2,285,583)	(1,928,408)	(227,121)
0922	Insurance Producer Admin	446/360	(3,511,292)	(3,511,292)	(3,511,292)	(2,387,253)	(204,278)
0925	Coal Technology Assist	422	580,305	580,305	580,305	152,679	(27,046)
0929	Violent Crime Victims Assist	340	(16,958)	(16,958)	(16,958)	(253,748)	(61,886)
0938	Hearing Instrument Dispen Exam	482	(6,706)	(6,706)	(6,706)	(13,577)	(2,654)
0940	Self-Insurers Security	563	(25,725)	(25,725)	(25,725)	(14,532)	(753)
0942	Low-Level Rad Waste Fac Dev&Op	588	(185,090)	(185,090)	(185,090)	(142,552)	(14,968)
0944	Enviro Protection Permit & Insp	532	(1,791,305)	(1,791,305)	(1,791,305)	(1,093,673)	(72,987)
0951	Narcotics Profit Forfeiture	295	22,910	22,910	22,910	37,047	6,734
0962	Park & Conservation	422/360	(9,328,394)	(9,328,394)	(9,328,394)	(4,263,292)	(20,035)
0963	Vehicle Inspection	532	(1,834,664)	(1,834,664)	(1,834,664)	(1,482,946)	(165,970)
0963	Vehicle Inspection	350	(765,849)	(765,849)	(765,849)	(512,513)	(42,504)
0969	Local Tourism Fund	420	111,395	111,395	111,395	109,858	15,062
0971	Build Illinois Bond	420/507	(843,714)	(843,714)	(843,714)	(613,128)	(59,019)
0973	IL Capital Revolving Loan	420	(517,885)	(517,885)	(517,885)	(411,317)	(45,021)
0982	Adeline Jay Geo-Karis IL Beach	422	(257,119)	(257,119)	(257,119)	(125,021)	(2,439)
0988	Attorney General Federal Grant	340	(25,127)	(25,127)	(25,127)	22,217	8,418
0991	Abandoned Minded Lands Reclam	422	(1,798,268)	(1,798,268)	(1,798,268)	(1,200,349)	(99,026)
0997	Insurance Financial Regulation	446	(4,131,334)	(4,131,334)	(4,131,334)	(2,749,085)	(225,338)
UNIV	Chicago State Univ	608	(2,287,065)	(2,287,065)	(2,287,065)	(1,267,573)	(60,809)
UNIV	Eastern IL Univ	612	(636,939)	(636,939)	(636,939)	(621,618)	(84,468)
UNIV	Governor's State Univ	616	(5,916,127)	(5,916,127)	(5,916,127)	(5,183,485)	(636,142)
UNIV	Northeastern State Univ	620	(1,270,345)	(1,270,345)	(1,270,345)	(846,978)	(69,706)
UNIV	Western IL Univ	628	(1,377,234)	(1,377,234)	(1,377,234)	(824,590)	(52,027)
UNIV	Illinois State Univ	636	(2,224,247)	(2,224,247)	(2,224,247)	(1,714,694)	(180,310)
UNIV	Northern IL Univ	644	(1,390,032)	(1,390,032)	(1,390,032)	(1,568,402)	(237,592)
UNIV	Southern IL Univ	664	(19,601,528)	(19,601,528)	(19,601,528)	(13,380,342)	(1,153,869)
UNIV	University of IL	676	(107,538,919)	(107,538,919)	(107,538,919)	(68,358,875)	(5,060,979)
UNIV	University of IL - Foundation	676A	5,892,807	5,892,807	5,892,807	6,271,931	912,425
			<u>\$ (1,267,180,832)</u>	<u>\$ (1,267,180,832)</u>	<u>\$ (1,267,180,832)</u>	<u>\$ (782,367,721)</u>	<u>\$ (53,818,915)</u>

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Actual and Expected Experience

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (61,461,356)	\$ (61,461,356)	\$ (61,461,356)	\$ (61,941,224)	\$ (8,643,008)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(108,442,406)	(108,442,406)	(108,442,406)	(109,289,115)	(15,249,719)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(6,443,973)	(6,443,973)	(6,443,973)	(6,494,287)	(906,184)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(320,014)	(320,014)	(320,014)	(322,512)	(45,002)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(7,949,587)	(7,949,587)	(7,949,587)	(8,011,657)	(1,117,911)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(34,048,747)	(34,048,747)	(34,048,747)	(34,314,596)	(4,788,107)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(29,670,710)	(29,670,710)	(29,670,710)	(29,902,376)	(4,172,445)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(2,228,708)	(2,228,708)	(2,228,708)	(2,246,110)	(313,412)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(1,602,345)	(1,602,345)	(1,602,345)	(1,614,856)	(225,330)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(596,650)	(596,650)	(596,650)	(601,309)	(83,904)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(191,184)	(191,184)	(191,184)	(192,677)	(26,885)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(25,390,488)	(25,390,488)	(25,390,488)	(25,588,735)	(3,570,539)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(2,772,673)	(2,772,673)	(2,772,673)	(2,794,322)	(389,907)
0011	Road	494	(11,319,120)	(11,319,120)	(11,319,120)	(11,407,499)	(1,591,752)
0011	Road	360	(1,472)	(1,472)	(1,472)	(1,484)	(207)
0012	Motor Fuel Tax	492	(403,849)	(403,849)	(403,849)	(407,002)	(56,791)
0012	Motor Fuel Tax	494	(48,378)	(48,378)	(48,378)	(48,755)	(6,803)
0013	Prevent & Treat Alcohol & Sub	444	(28,185)	(28,185)	(28,185)	(28,405)	(3,964)
0014	Food & Drug Safety	482	(12,831)	(12,831)	(12,831)	(12,931)	(1,804)
0016	Teacher Certificate Fee Revolving	586	(15,565)	(15,565)	(15,565)	(15,687)	(2,189)
0018	Transportation Regulatory	524	(118,420)	(118,420)	(118,420)	(119,345)	(16,653)
0021	Financial Institutions	440	(66,467)	(66,467)	(66,467)	(66,986)	(9,347)
0022	General Professions Dedicated	440	(38,492)	(38,492)	(38,492)	(38,792)	(5,413)
0026	Live & Learn	350	(6,520)	(6,520)	(6,520)	(6,571)	(917)
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(116,527)	(116,527)	(116,527)	(117,437)	(16,387)
0040	State Parks	422	(73,198)	(73,198)	(73,198)	(73,769)	(10,293)
0041	Wildlife & Fish	422	(369,143)	(369,143)	(369,143)	(372,025)	(51,911)
0042	Salmon	422	(2,945)	(2,945)	(2,945)	(2,968)	(414)
0044	Lobbyist Registration Admin	350	(10,727)	(10,727)	(10,727)	(10,811)	(1,509)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(165,957)	(165,957)	(165,957)	(167,252)	(23,338)
0048	Rural/Downstate Health Access	482	(421)	(421)	(421)	(424)	(59)
0050	Mental Health	444	(50,902)	(50,902)	(50,902)	(51,299)	(7,158)
0051	Amusement Ride & Patron Safety	452	(841)	(841)	(841)	(848)	(118)
0052	Federal Title III SS & Employ	427	(1,817,319)	(1,817,319)	(1,817,319)	(1,831,508)	(255,561)
0052	Federal Title III SS & Employ	360	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0054	State Pensions	370	(115,055)	(115,055)	(115,055)	(115,953)	(16,180)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0057	IL State Pharmacy Disciplinary	440	\$ (18,720)	\$ (18,720)	\$ (18,720)	\$ (18,866)	\$ (2,633)
0059	Public Utility	524	(258,295)	(258,295)	(258,295)	(260,312)	(36,323)
0063	Public Health Services	482	(513,014)	(513,014)	(513,014)	(517,020)	(72,143)
0065	US Environmental Protection	532	(232,213)	(232,213)	(232,213)	(234,026)	(32,655)
0067	Radiation Protection	588	(49,219)	(49,219)	(49,219)	(49,603)	(6,921)
0068	Hospital Licensure Fund	482	(7,572)	(7,572)	(7,572)	(7,631)	(1,065)
0072	Underground Storage Tank	532	(72,146)	(72,146)	(72,146)	(72,709)	(10,146)
0072	Underground Storage Tank	592	(34,706)	(34,706)	(34,706)	(34,977)	(4,880)
0072	Underground Storage Tank	492	(18,720)	(18,720)	(18,720)	(18,866)	(2,633)
0074	EPA Special State Projects Trust Fund	532	(3,786)	(3,786)	(3,786)	(3,816)	(532)
0075	Compassionate Use of Medical Cannabis	406	(17,879)	(17,879)	(17,879)	(18,018)	(2,514)
0075	Compassionate Use of Medical Cannabis	482	(18,089)	(18,089)	(18,089)	(18,230)	(2,544)
0075	Compassionate Use of Medical Cannabis	440	(10,727)	(10,727)	(10,727)	(10,811)	(1,509)
0075	Compassionate Use of Medical Cannabis	493	(2,945)	(2,945)	(2,945)	(2,968)	(414)
0077	Mines & Minerals UIC	422	(2,734)	(2,734)	(2,734)	(2,756)	(385)
0078	Solid Waste Management	532	(84,345)	(84,345)	(84,345)	(85,004)	(11,861)
0081	Vocational Rehabilitation	444	(799,494)	(799,494)	(799,494)	(805,737)	(112,429)
0082	Distance Learning	601	(210)	(210)	(210)	(212)	(30)
0085	IL Gaming Law Enforcement	340	(12,620)	(12,620)	(12,620)	(12,719)	(1,775)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(17,458)	(17,458)	(17,458)	(17,594)	(2,455)
0090	Special Federal Grant Project	295	(2,734)	(2,734)	(2,734)	(2,756)	(385)
0091	Clean Air Act (CAA) Permit	532	(108,534)	(108,534)	(108,534)	(109,382)	(15,263)
0093	IL State Medical Disciplinary	440	(32,602)	(32,602)	(32,602)	(32,857)	(4,585)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(6,941)	(6,941)	(6,941)	(6,995)	(976)
0129	State Gaming	565	(426,355)	(426,355)	(426,355)	(429,684)	(59,956)
0129	State Gaming	444	(841)	(841)	(841)	(848)	(118)
0131	Council on Dev Disabilities	558	(8,834)	(8,834)	(8,834)	(8,903)	(1,242)
0137	Plugging & Restoration	422	(8,203)	(8,203)	(8,203)	(8,267)	(1,154)
0141	Capital Development	511	(198,349)	(198,349)	(198,349)	(199,897)	(27,893)
0141	Capital Development	422	(9,255)	(9,255)	(9,255)	(9,327)	(1,301)
0141	Capital Development	507	(11,148)	(11,148)	(11,148)	(11,235)	(1,568)
0144	SBE Special Purpose Trust	586	(26,292)	(26,292)	(26,292)	(26,498)	(3,697)
0145	Explosives Regulatory	422	-	-	-	-	-
0146	Aggregate Operations Regulatory	422	-	-	-	-	-
0147	Coal Mining Regulatory	422	(421)	(421)	(421)	(424)	(59)
0148	Mental Health Reporting	444	(1,683)	(1,683)	(1,683)	(1,696)	(237)
0148	Mental Health Reporting	493	(7,572)	(7,572)	(7,572)	(7,631)	(1,065)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0151	Reg CPA Admin & Disciplinary	440	\$ (6,731)	\$ (6,731)	\$ (6,731)	\$ (6,783)	\$ (947)
0152	State Crime Laboratory	493	(12,200)	(12,200)	(12,200)	(12,295)	(1,716)
0156	Motor Vehicle Theft Prevention	546	(631)	(631)	(631)	(636)	(89)
0159	SBE Teacher Certification Institution	586	(13,672)	(13,672)	(13,672)	(13,779)	(1,923)
0161	SBE GED Testing Fund	684	(1,472)	(1,472)	(1,472)	(1,484)	(207)
0163	Weights & Measures	406	(68,149)	(68,149)	(68,149)	(68,682)	(9,584)
0163	Weights & Measures	360	(3,365)	(3,365)	(3,365)	(3,392)	(473)
0166	State Police Merit BD Public Safety	591	(37,019)	(37,019)	(37,019)	(37,309)	(5,206)
0167	Division of Corp Regis LLP	350	(2,524)	(2,524)	(2,524)	(2,544)	(355)
0169	IL Independent Tax Tribunal	564	(631)	(631)	(631)	(636)	(89)
0175	IL School Asbestos Abatement	482	(3,996)	(3,996)	(3,996)	(4,028)	(562)
0177	CHIP Board Payroll Trust	527	(3,786)	(3,786)	(3,786)	(3,816)	(532)
0182	Driver Services Administration	350	-	-	-	-	-
0184	ICJIA Violence Prevention	546	(2,945)	(2,945)	(2,945)	(2,968)	(414)
0185	Secretary of State Spec Lic Pl	350	(12,200)	(12,200)	(12,200)	(12,295)	(1,716)
0193	Loc Govt Health Insurance Res	416	(5,889)	(5,889)	(5,889)	(5,935)	(828)
0195	IPTIP Administrative Trust	370	(25,872)	(25,872)	(25,872)	(26,074)	(3,638)
0199	Illinois Fisheries Management	422	(5,258)	(5,258)	(5,258)	(5,300)	(739)
0203	Tchr Health Insurance Security	416	(14,303)	(14,303)	(14,303)	(14,415)	(2,011)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(66,046)	(66,046)	(66,046)	(66,562)	(9,288)
0211	DHS Technology Initiative	444	(10,096)	(10,096)	(10,096)	(10,175)	(1,420)
0214	Brownfields Redevelopment	532	(10,517)	(10,517)	(10,517)	(10,599)	(1,479)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(185,939)	(185,939)	(185,939)	(187,390)	(26,148)
0218	Professions Indirect Cost	360	(4,838)	(4,838)	(4,838)	(4,876)	(680)
0220	DCFS Children's Services	418	-	-	-	-	-
0238	IL Health Facilities Planning	482	(9,045)	(9,045)	(9,045)	(9,115)	(1,272)
0240	Emergency Public Health	482	(3,576)	(3,576)	(3,576)	(3,604)	(503)
0242	ISAC Accounts Receivable	691	(1,683)	(1,683)	(1,683)	(1,696)	(237)
0243	Credit Union	440	(31,340)	(31,340)	(31,340)	(31,585)	(4,407)
0244	Savings & Resid Finance Reg	440	(33,023)	(33,023)	(33,023)	(33,281)	(4,644)
0258	Nursing Dedicated & Professional	440/482	(23,979)	(23,979)	(23,979)	(24,166)	(3,372)
0259	Optometric Lien & Disc Brd	440	(1,893)	(1,893)	(1,893)	(1,908)	(266)
0261	Underground Resource Conserv	422	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0270	Water Revolving	532	(164,064)	(164,064)	(164,064)	(165,345)	(23,071)
0274	Self-Insurers Administration	563	(6,731)	(6,731)	(6,731)	(6,783)	(947)
0276	Drunk & Drugged Driving Prevention	444	(8,203)	(8,203)	(8,203)	(8,267)	(1,154)
0285	Long Term Care Monitor/Receive	482	(220,224)	(220,224)	(220,224)	(221,943)	(30,969)

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		Actual and Expected Experience					
Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0286	IL Affordable Housing Trust	492	\$ -	\$ -	\$ -	\$ -	\$ -
0287	Home Care Services Agy Licensure	482	(14,303)	(14,303)	(14,303)	(14,415)	(2,011)
0288	Community Water Supply Lab	532	(11,569)	(11,569)	(11,569)	(11,659)	(1,627)
0290	Fertilizer Control	406	(17,879)	(17,879)	(17,879)	(18,018)	(2,514)
0292	Security Investors Education	350	(1,262)	(1,262)	(1,262)	(1,272)	(177)
0294	Used Tire Management	532/482	(71,936)	(71,936)	(71,936)	(72,497)	(10,116)
0298	Natural Areas Acquisition	422	(77,194)	(77,194)	(77,194)	(77,797)	(10,855)
0299	Open Space Lands Acquis&Devel	422	(12,410)	(12,410)	(12,410)	(12,507)	(1,745)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	(210)	(210)	(210)	(212)	(30)
0327	Tatoo & Body Prcng Estab Regis	482	(1,262)	(1,262)	(1,262)	(1,272)	(177)
0329	County Provider Trust	478	(52,584)	(52,584)	(52,584)	(52,995)	(7,395)
0333	Federal Support Agreement Rev	466	(148,288)	(148,288)	(148,288)	(149,446)	(20,853)
0335	Criminal Justice Info Projects	546	(1,262)	(1,262)	(1,262)	(1,272)	(177)
0336	Environmental Lab Certificate	532	(3,155)	(3,155)	(3,155)	(3,180)	(444)
0339	Illinois Community College Board Contracts and Grants Fund	684	(210)	(210)	(210)	(212)	(30)
0340	Public Health Lab Serv Rev	482	(7,362)	(7,362)	(7,362)	(7,419)	(1,035)
0342	Audit Expense	103	(8,203)	(8,203)	(8,203)	(8,267)	(1,154)
0344	Care Prov for Persons with DD	478	(1,893)	(1,893)	(1,893)	(1,908)	(266)
0345	Long Term Care Provider	478	(6,310)	(6,310)	(6,310)	(6,359)	(887)
0345	Long Term Care Provider	482	(6,520)	(6,520)	(6,520)	(6,571)	(917)
0350	ICCB Federal Trust	684	(4,838)	(4,838)	(4,838)	(4,876)	(680)
0357	Child Labor Enforcement	452	(6,941)	(6,941)	(6,941)	(6,995)	(976)
0359	IMSA Special Purposes Trust Fund	692	(1,683)	(1,683)	(1,683)	(1,696)	(237)
0360	Lead Poisoning Screening	482	(11,989)	(11,989)	(11,989)	(12,083)	(1,686)
0362	Securities Audit & Enforcement	350	(90,866)	(90,866)	(90,866)	(91,575)	(12,778)
0363	Dept of Business Serv Sp Ops	350	(141,137)	(141,137)	(141,137)	(142,239)	(19,847)
0368	Drug Treatment	444	(6,731)	(6,731)	(6,731)	(6,783)	(947)
0369	Feed Control	406	(21,875)	(21,875)	(21,875)	(22,046)	(3,076)
0369	Feed Control	482	-	-	-	-	-
0370	Tanning Facility Permit	482	-	-	-	-	-
0372	Plumbing Licensure & Program	482	(17,037)	(17,037)	(17,037)	(17,170)	(2,396)
0384	Tax Compliance & Admin	492	(694,325)	(694,325)	(694,325)	(699,746)	(97,640)
0386	Appraisal Administration	440	(8,624)	(8,624)	(8,624)	(8,691)	(1,213)
0387	Small Bus Environmental Assist	420	(3,365)	(3,365)	(3,365)	(3,392)	(473)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(11,569)	(11,569)	(11,569)	(11,659)	(1,627)
0398	EMS Assistance	482	-	-	-	-	-

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0408	DHS Special Purpose Trust	444	\$ (87,290)	\$ (87,290)	\$ (87,290)	\$ (87,972)	\$ (12,275)
0410	SBE Federal Dept of Agriculture	586	(69,622)	(69,622)	(69,622)	(70,165)	(9,791)
0421	Public Aid Recoveries Trust	478	(425,513)	(425,513)	(425,513)	(428,836)	(59,838)
0425	IL Power Agency Operations	360/445	(10,307)	(10,307)	(10,307)	(10,387)	(1,449)
0428	Supreme Court Historic Preserv	210	(4,207)	(4,207)	(4,207)	(4,240)	(592)
0434	Court of Claims Admin & Grant	528	(1,262)	(1,262)	(1,262)	(1,272)	(177)
0435	Charitable Trust Stabilization Fund	370	(4,417)	(4,417)	(4,417)	(4,452)	(621)
0438	IL State Fair	406	(841)	(841)	(841)	(848)	(118)
0440	Agricultural Master	406	(14,934)	(14,934)	(14,934)	(15,051)	(2,100)
0445	Sex Offender Investigation	493	(1,472)	(1,472)	(1,472)	(1,484)	(207)
0447	GI Education	497	(9,045)	(9,045)	(9,045)	(9,115)	(1,272)
0449	Interpreters for the Deaf	526	-	-	-	-	-
0453	Monitoring Device Driving Permit	350	(13,041)	(13,041)	(13,041)	(13,143)	(1,834)
0455	IL State Toll Highway Revenue	557	(735,131)	(735,131)	(735,131)	(740,871)	(103,378)
0473	Teachers Retirement System	593	(343,061)	(343,061)	(343,061)	(345,740)	(48,243)
0476	Wholesale Meat	406	(96,755)	(96,755)	(96,755)	(97,511)	(13,606)
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	(8,834)	(8,834)	(8,834)	(8,903)	(1,242)
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(46,695)	(46,695)	(46,695)	(47,060)	(6,566)
0484	Nuclear Civil Protection Planning Fund	588	(841)	(841)	(841)	(848)	(118)
0488	Criminal Justice Trust	546	(35,337)	(35,337)	(35,337)	(35,613)	(4,969)
0491	Federal Aid Disaster	588	(5,679)	(5,679)	(5,679)	(5,723)	(799)
0495	Old Age Survivors Insurance	444	(656,464)	(656,464)	(656,464)	(661,590)	(92,315)
0497	Federal Civil Prepared Admin	588	(210)	(210)	(210)	(212)	(30)
0502	Early Intervention Service Rev	444	(17,248)	(17,248)	(17,248)	(17,382)	(2,425)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(631)	(631)	(631)	(636)	(89)
0514	State Asset Forfeiture	493	(2,524)	(2,524)	(2,524)	(2,544)	(355)
0523	Dept of Corrections Reimbursem	425	(12,831)	(12,831)	(12,831)	(12,931)	(1,804)
0523	Dept of Corrections Reimbursem	426	(16,827)	(16,827)	(16,827)	(16,958)	(2,366)
0524	Health Facilities Plan Review	482	(9,886)	(9,886)	(9,886)	(9,963)	(1,390)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(16,196)	(16,196)	(16,196)	(16,322)	(2,278)
0534	IL Workers' Comp Comm Operatns	563/446/360	(276,805)	(276,805)	(276,805)	(278,966)	(38,926)
0535	Sex Offender Registration	493	(2,103)	(2,103)	(2,103)	(2,120)	(296)
0536	Leads Maintenance	493	(5,889)	(5,889)	(5,889)	(5,935)	(828)
0537	State Offender DNA Identification	493	(5,258)	(5,258)	(5,258)	(5,300)	(739)
0538	IL Historic Sites	541	-	-	-	-	-

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0538	IL Historic Sites	422	\$ (13,251)	\$ (13,251)	\$ (13,251)	\$ (13,355)	\$ (1,863)
0539	Death Penalty Abolition	546	(631)	(631)	(631)	(636)	(89)
0542	Ag Court Order & Vol Comply	340	(97,597)	(97,597)	(97,597)	(98,359)	(13,725)
0546	Public Pension Regulation	446	(13,251)	(13,251)	(13,251)	(13,355)	(1,863)
0549	IL Charity Bureau	340	(25,030)	(25,030)	(25,030)	(25,226)	(3,520)
0550	Supplemental Low Income Energy	420	(17,248)	(17,248)	(17,248)	(17,382)	(2,425)
0560	SBE Federal Agency Services	586	(841)	(841)	(841)	(848)	(118)
0561	SBE Federal Dept of Education	586	(149,550)	(149,550)	(149,550)	(150,718)	(21,031)
0562	Pawnbroker Regulation	440	(1,262)	(1,262)	(1,262)	(1,272)	(177)
0564	Renewable Energy Resources Tr	420	-	-	-	-	-
0566	DCFS Federal Projects	418	(1,683)	(1,683)	(1,683)	(1,696)	(237)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(1,472)	(1,472)	(1,472)	(1,484)	(207)
0568	School Infrastructure	507	(841)	(841)	(841)	(848)	(118)
0576	Pesticide Control	406/482	(70,463)	(70,463)	(70,463)	(71,013)	(9,909)
0577	Community College Health Insur	416	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0579	Savings Institutions Regulatory Fund	440	(2,524)	(2,524)	(2,524)	(2,544)	(355)
0581	Juvenile Acct Incentive Block	444	(841)	(841)	(841)	(848)	(118)
0582	DCFS Special Purpose Fund	418	(4,627)	(4,627)	(4,627)	(4,664)	(651)
0592	DHS Federal Projects	444	(5,679)	(5,679)	(5,679)	(5,723)	(799)
0600	Attorney General Whistleblower	340	(65,205)	(65,205)	(65,205)	(65,714)	(9,169)
0606	Health Information Exchange	534	(421)	(421)	(421)	(424)	(59)
0607	Special Projects Division	442	(24,820)	(24,820)	(24,820)	(25,014)	(3,490)
0608	Partners for Conservation	422/406	(28,396)	(28,396)	(28,396)	(28,617)	(3,993)
0612	Statewide 9-1-1 Fund	493	(11,779)	(11,779)	(11,779)	(11,871)	(1,656)
0618	Services for Older Americans	402	(17,248)	(17,248)	(17,248)	(17,382)	(2,425)
0622	Motor Vehicle License Plate	350	(7,151)	(7,151)	(7,151)	(7,207)	(1,006)
0627	Public Transportation	509	(8,624)	(8,624)	(8,624)	(8,691)	(1,213)
0632	Horse Racing	579	(37,019)	(37,019)	(37,019)	(37,309)	(5,206)
0635	Death Certificate Surcharge	482	(7,782)	(7,782)	(7,782)	(7,843)	(1,094)
0636	Commerce & Comm Affairs Asst	420	(13,041)	(13,041)	(13,041)	(13,143)	(1,834)
0644	Commitment to Human Services Fund	546	-	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(24,189)	(24,189)	(24,189)	(24,378)	(3,402)
0654	Healthy Smiles	482	(1,472)	(1,472)	(1,472)	(1,484)	(207)
0659	Historic Property Admnsitration Fund	420	(1,052)	(1,052)	(1,052)	(1,060)	(148)
0660	Academic Quality Assurance Fund	601	(3,786)	(3,786)	(3,786)	(3,816)	(532)
0664	Student Loan Operations	691	(175,632)	(175,632)	(175,632)	(177,003)	(24,698)
0668	College Savings Pool Administr	370	(23,768)	(23,768)	(23,768)	(23,954)	(3,342)

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Actual and Expected Experience

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0673	Dept of Insurance Fed Trust	446	\$ -	\$ -	\$ -	\$ -	\$ -
0674	State Charter School Comm	586	(3,786)	(3,786)	(3,786)	(3,816)	(532)
0675	Electronics Recycling	532	(5,469)	(5,469)	(5,469)	(5,511)	(769)
0689	Agriculture Pesticide Control	406	(3,576)	(3,576)	(3,576)	(3,604)	(503)
0692	ICCB Adult Education Fund	684	(12,410)	(12,410)	(12,410)	(12,507)	(1,745)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(32,813)	(32,813)	(32,813)	(33,069)	(4,614)
0701	Federal Student Incentive Tr	691	(9,886)	(9,886)	(9,886)	(9,963)	(1,390)
0702	Assist Living & Shared Hou Reg	482	(9,886)	(9,886)	(9,886)	(9,963)	(1,390)
0705	State Police Whistleblower Rew	493	(210)	(210)	(210)	(212)	(30)
0710	Homeland Security Emerg Prepar	588	(81,611)	(81,611)	(81,611)	(82,248)	(11,477)
0711	State Lottery	458	(250,512)	(250,512)	(250,512)	(252,468)	(35,228)
0711	State Lottery	360	(1,893)	(1,893)	(1,893)	(1,908)	(266)
0718	Community Mental Health Medical	444	(11,148)	(11,148)	(11,148)	(11,235)	(1,568)
0722	Comptroller Debt Recovery Trust Fund	360	(5,469)	(5,469)	(5,469)	(5,511)	(769)
0724	Dept of Labor Federal Projects	452	(5,469)	(5,469)	(5,469)	(5,511)	(769)
0726	Federal Industrial Services	452	(9,465)	(9,465)	(9,465)	(9,539)	(1,331)
0731	IL Clean Water	532	(135,247)	(135,247)	(135,247)	(136,303)	(19,019)
0732	Secretary of State DUI Adminis	350	(7,151)	(7,151)	(7,151)	(7,207)	(1,006)
0733	Tobacco Settlement Recovery	482	(210)	(210)	(210)	(212)	(30)
0737	Energy Administration	420	(5,469)	(5,469)	(5,469)	(5,511)	(769)
0740	Medicaid Buy In Program Revolv	478	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0745	State's Attorney Appel Prosec Co	295	(2,103)	(2,103)	(2,103)	(2,120)	(296)
0746	Home Inspection Administration	440	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(5,258)	(5,258)	(5,258)	(5,300)	(739)
0755	State Employees Def Comp Plan	416	(12,620)	(12,620)	(12,620)	(12,719)	(1,775)
0757	Child Support Administrative	478	(1,322,604)	(1,322,604)	(1,322,604)	(1,332,931)	(185,991)
0762	Local Initiative	444	(5,258)	(5,258)	(5,258)	(5,300)	(739)
0763	Tourism Promotions	420/422	(126,413)	(126,413)	(126,413)	(127,400)	(17,777)
0765	Federal Surface Mining Control	422	(27,975)	(27,975)	(27,975)	(28,193)	(3,934)
0772	Career and Technical Education Fund	684	-	-	-	-	-
0772	Career and Technical Education	684	(3,155)	(3,155)	(3,155)	(3,180)	(444)
0773	ISAC Loan Purch Prog Payroll	691	(8,624)	(8,624)	(8,624)	(8,691)	(1,213)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(2,103)	(2,103)	(2,103)	(2,120)	(296)
0792	Cemetery Oversight Lncls&Dscpln	440	(8,414)	(8,414)	(8,414)	(8,479)	(1,183)
0795	Bank & Trust Company	440/360	(147,447)	(147,447)	(147,447)	(148,598)	(20,735)
0796	Nuclear Safety Emerg Preparedness	588/360	(140,295)	(140,295)	(140,295)	(141,391)	(19,729)
0798	Rehab Servs EL & Second ED Act	444	(841)	(841)	(841)	(848)	(118)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0801	AG State Proj & Crt Order Dist	340	\$ (85,397)	\$ (85,397)	\$ (85,397)	\$ (86,064)	\$ (12,009)
0802	Personal Property Tax Replace	360	(1,015,090)	(1,015,090)	(1,015,090)	(1,023,016)	(142,747)
0802	Personal Property Tax Replace	492	(300,783)	(300,783)	(300,783)	(303,132)	(42,298)
0802	Personal Property Tax Replace	580	(56,791)	(56,791)	(56,791)	(57,235)	(7,986)
0802	Personal Property Tax Replace	548	(20,823)	(20,823)	(20,823)	(20,986)	(2,928)
0802	Personal Property Tax Replace	295	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0817	State Police Operations Assist	493	-	-	-	-	-
0821	Dram Shop	444/492	(58,474)	(58,474)	(58,474)	(58,930)	(8,223)
0823	IL State Dental Disciplinary	440	(7,362)	(7,362)	(7,362)	(7,419)	(1,035)
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(48,588)	(48,588)	(48,588)	(48,967)	(6,833)
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	(1,472)	(1,472)	(1,472)	(1,484)	(207)
0850	Real Estate License Admin	360/440	(54,057)	(54,057)	(54,057)	(54,479)	(7,602)
0855	National Flood Insurance Program	422	(5,048)	(5,048)	(5,048)	(5,088)	(710)
0859	Federal Energy	420	(1,052)	(1,052)	(1,052)	(1,060)	(148)
0863	Cycle Rider Safety Training	494	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0870	Low Income Energy Block Grant	420	(30,078)	(30,078)	(30,078)	(30,313)	(4,230)
0871	Community Services Block Grant	420	(11,358)	(11,358)	(11,358)	(11,447)	(1,597)
0872	Maternal & Child Health Serv Blk	482	(23,137)	(23,137)	(23,137)	(23,318)	(3,254)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(17,037)	(17,037)	(17,037)	(17,170)	(2,396)
0875	Com Dev/Small City Blk Grant	420	(9,465)	(9,465)	(9,465)	(9,539)	(1,331)
0876	Community MH Servs Block Grant	444	(7,362)	(7,362)	(7,362)	(7,419)	(1,035)
0879	Traffic & Crim Conviction Sur	569/493	(37,230)	(37,230)	(37,230)	(37,520)	(5,235)
0882	Sheffield 2/1982 Agreed Order	588	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0883	Intra-Agency Services	420	(68,570)	(68,570)	(68,570)	(69,106)	(9,643)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0888	Design Professional Admin & In	440	(11,148)	(11,148)	(11,148)	(11,235)	(1,568)
0894	DNR Federal Projects	422	(26,923)	(26,923)	(26,923)	(27,133)	(3,786)
0896	Public Health Spec State Projects	482	(9,465)	(9,465)	(9,465)	(9,539)	(1,331)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	(7,151)	(7,151)	(7,151)	(7,207)	(1,006)
0904	IL State Police Federal Projs	493	(53,005)	(53,005)	(53,005)	(53,419)	(7,454)
0905	IL Forestry Development	422	(22,927)	(22,927)	(22,927)	(23,106)	(3,224)
0906	State Police Services	493	(104,748)	(104,748)	(104,748)	(105,566)	(14,730)
0911	Juvenile Justice Trust	444	-	-	-	-	-
0913	Federal Workforce Training	420	(82,242)	(82,242)	(82,242)	(82,884)	(11,565)

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Actual and Expected Experience

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
0920	Metabolic Screening and Treatment	482	\$ (52,795)	\$ (52,795)	\$ (52,795)	\$ (53,207)	\$ (7,424)
0921	DHS Recoveries Trust	444	(114,844)	(114,844)	(114,844)	(115,741)	(16,150)
0922	Insurance Producer Admin	446/360	(197,297)	(197,297)	(197,297)	(198,837)	(27,745)
0925	Coal Technology Assist	422	(24,610)	(24,610)	(24,610)	(24,802)	(3,461)
0929	Violent Crime Victims Assist	340	(46,274)	(46,274)	(46,274)	(46,636)	(6,507)
0938	Hearing Instrument Dispen Exam	482	(841)	(841)	(841)	(848)	(118)
0940	Self-Insurers Security	563	(2,945)	(2,945)	(2,945)	(2,968)	(414)
0942	Low-Level Rad Waste Fac Dev&Op	588	(1,262)	(1,262)	(1,262)	(1,272)	(177)
0944	Enviro Protection Permit & Insp	532	(94,442)	(94,442)	(94,442)	(95,179)	(13,281)
0951	Narcotics Profit Forfeiture	295	(2,314)	(2,314)	(2,314)	(2,332)	(325)
0962	Park & Conservation	422/360	(350,212)	(350,212)	(350,212)	(352,947)	(49,249)
0963	Vehicle Inspection	532	(95,283)	(95,283)	(95,283)	(96,027)	(13,399)
0963	Vehicle Inspection	350	(27,765)	(27,765)	(27,765)	(27,981)	(3,904)
0969	Local Tourism Fund	420	(3,155)	(3,155)	(3,155)	(3,180)	(444)
0971	Build Illinois Bond	420/507	(15,986)	(15,986)	(15,986)	(16,110)	(2,248)
0973	IL Capital Revolving Loan	420	(4,207)	(4,207)	(4,207)	(4,240)	(592)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0988	Attorney General Federal Grant	340	(5,258)	(5,258)	(5,258)	(5,300)	(739)
0991	Abandoned Minded Lands Reclam	422	(43,540)	(43,540)	(43,540)	(43,880)	(6,123)
0997	Insurance Financial Regulation	446	(179,418)	(179,418)	(179,418)	(180,819)	(25,231)
UNIV	Chicago State Univ	608	(27,765)	(27,765)	(27,765)	(27,981)	(3,904)
UNIV	Eastern IL Univ	612	(39,123)	(39,123)	(39,123)	(39,428)	(5,502)
UNIV	Governor's State Univ	616	(58,053)	(58,053)	(58,053)	(58,507)	(8,164)
UNIV	Northeastern State Univ	620	(200,873)	(200,873)	(200,873)	(202,441)	(28,248)
UNIV	Western IL Univ	628	(79,297)	(79,297)	(79,297)	(79,917)	(11,151)
UNIV	Illinois State Univ	636	(127,465)	(127,465)	(127,465)	(128,460)	(17,925)
UNIV	Northern IL Univ	644	(222,537)	(222,537)	(222,537)	(224,275)	(31,294)
UNIV	Southern IL Univ	664	(721,879)	(721,879)	(721,879)	(727,516)	(101,514)
UNIV	University of IL	676	(6,088,439)	(6,088,439)	(6,088,439)	(6,135,977)	(856,187)
UNIV	University of IL - Foundation	676A	(164,484)	(164,484)	(164,484)	(165,768)	(23,131)
			<u>\$ (210,337,837)</u>	<u>\$ (210,337,837)</u>	<u>\$ (210,337,837)</u>	<u>\$ (211,980,137)</u>	<u>\$ (29,578,771)</u>

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Assumption Changes

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (308,812,696)	\$ (308,812,696)	\$ (308,812,696)	\$ (166,668,967)	\$ (7,083,050)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(544,869,145)	(544,869,145)	(544,869,145)	(294,070,734)	(12,497,325)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(32,377,759)	(32,377,759)	(32,377,759)	(17,474,565)	(742,629)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(1,607,909)	(1,607,909)	(1,607,909)	(867,803)	(36,880)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(39,942,722)	(39,942,722)	(39,942,722)	(21,557,443)	(916,141)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(171,078,014)	(171,078,014)	(171,078,014)	(92,332,329)	(3,923,910)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(149,080,557)	(149,080,557)	(149,080,557)	(80,460,105)	(3,419,368)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(11,198,151)	(11,198,151)	(11,198,151)	(6,043,742)	(256,845)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(8,050,986)	(8,050,986)	(8,050,986)	(4,345,189)	(184,660)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(2,997,870)	(2,997,870)	(2,997,870)	(1,617,977)	(68,760)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(960,604)	(960,604)	(960,604)	(518,447)	(22,033)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(127,574,573)	(127,574,573)	(127,574,573)	(68,853,134)	(2,926,099)
- 0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(13,931,304)	(13,931,304)	(13,931,304)	(7,518,849)	(319,534)
0011	Road	494	(56,872,949)	(56,872,949)	(56,872,949)	(30,694,837)	(1,304,459)
0011	Road	360	(7,398)	(7,398)	(7,398)	(3,993)	(170)
0012	Motor Fuel Tax	492	(2,029,139)	(2,029,139)	(2,029,139)	(1,095,144)	(46,541)
0012	Motor Fuel Tax	494	(243,074)	(243,074)	(243,074)	(131,189)	(5,575)
0013	Prevent & Treat Alcohol & Sub	444	(141,617)	(141,617)	(141,617)	(76,432)	(3,248)
0014	Food & Drug Safety	482	(64,467)	(64,467)	(64,467)	(34,794)	(1,479)
0016	Teacher Certificate Fee Revolving	586	(78,206)	(78,206)	(78,206)	(42,209)	(1,794)
0018	Transportation Regulatory	524	(595,003)	(595,003)	(595,003)	(321,128)	(13,647)
0021	Financial Institutions	440	(333,962)	(333,962)	(333,962)	(180,242)	(7,660)
0022	General Professions Dedicated	440	(193,402)	(193,402)	(193,402)	(104,381)	(4,436)
0026	Live & Learn	350	(32,762)	(32,762)	(32,762)	(17,682)	(751)
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(585,491)	(585,491)	(585,491)	(315,995)	(13,429)
0040	State Parks	422	(367,781)	(367,781)	(367,781)	(198,495)	(8,436)
0041	Wildlife & Fish	422	(1,854,759)	(1,854,759)	(1,854,759)	(1,001,030)	(42,541)
0042	Salmon	422	(14,796)	(14,796)	(14,796)	(7,985)	(339)
0044	Lobbyist Registration Admin	350	(53,899)	(53,899)	(53,899)	(29,090)	(1,236)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(833,849)	(833,849)	(833,849)	(450,036)	(19,125)
0048	Rural/Downstate Health Access	482	(2,114)	(2,114)	(2,114)	(1,141)	(48)
0050	Mental Health	444	(255,756)	(255,756)	(255,756)	(138,034)	(5,866)
0051	Amusement Ride & Patron Safety	452	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0052	Federal Title III SS & Employ	427	(9,131,123)	(9,131,123)	(9,131,123)	(4,928,149)	(209,435)
0052	Federal Title III SS & Employ	360	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0054	State Pensions	370	(578,093)	(578,093)	(578,093)	(312,002)	(13,259)

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Assumption Changes

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0057	IL State Pharmacy Disciplinary	440	\$ (94,059)	\$ (94,059)	\$ (94,059)	\$ (50,764)	\$ (2,157)
0059	Public Utility	524	(1,297,803)	(1,297,803)	(1,297,803)	(700,436)	(29,767)
0063	Public Health Services	482	(2,577,640)	(2,577,640)	(2,577,640)	(1,391,175)	(59,122)
0065	US Environmental Protection	532	(1,166,755)	(1,166,755)	(1,166,755)	(629,708)	(26,761)
0067	Radiation Protection	588	(247,301)	(247,301)	(247,301)	(133,471)	(5,672)
0068	Hospital Licensure Fund	482	(38,046)	(38,046)	(38,046)	(20,534)	(873)
0072	Underground Storage Tank	532	(362,497)	(362,497)	(362,497)	(195,643)	(8,314)
0072	Underground Storage Tank	592	(174,379)	(174,379)	(174,379)	(94,114)	(4,000)
0072	Underground Storage Tank	492	(94,059)	(94,059)	(94,059)	(50,764)	(2,157)
0074	EPA Special State Projects Trust Fund	532	(19,023)	(19,023)	(19,023)	(10,267)	(436)
0075	Compassionate Use of Medical Cannabis	406	(89,832)	(89,832)	(89,832)	(48,483)	(2,060)
0075	Compassionate Use of Medical Cannabis	482	(90,888)	(90,888)	(90,888)	(49,053)	(2,085)
0075	Compassionate Use of Medical Cannabis	440	(53,899)	(53,899)	(53,899)	(29,090)	(1,236)
0075	Compassionate Use of Medical Cannabis	493	(14,796)	(14,796)	(14,796)	(7,985)	(339)
0077	Mines & Minerals UIC	422	(13,739)	(13,739)	(13,739)	(7,415)	(315)
0078	Solid Waste Management	532	(423,794)	(423,794)	(423,794)	(228,725)	(9,720)
0081	Vocational Rehabilitation	444	(4,017,060)	(4,017,060)	(4,017,060)	(2,168,043)	(92,137)
0082	Distance Learning	601	(1,057)	(1,057)	(1,057)	(570)	(24)
0085	IL Gaming Law Enforcement	340	(63,411)	(63,411)	(63,411)	(34,223)	(1,454)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(87,718)	(87,718)	(87,718)	(47,342)	(2,012)
0090	Special Federal Grant Project	295	(13,739)	(13,739)	(13,739)	(7,415)	(315)
0091	Clean Air Act (CAA) Permit	532	(545,331)	(545,331)	(545,331)	(294,320)	(12,508)
0093	IL State Medical Disciplinary	440	(163,811)	(163,811)	(163,811)	(88,410)	(3,757)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(34,876)	(34,876)	(34,876)	(18,823)	(800)
0129	State Gaming	565	(2,142,221)	(2,142,221)	(2,142,221)	(1,156,176)	(49,135)
0129	State Gaming	444	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0131	Council on Dev Disabilities	558	(44,387)	(44,387)	(44,387)	(23,956)	(1,018)
0137	Plugging & Restoration	422	(41,217)	(41,217)	(41,217)	(22,245)	(945)
0141	Capital Development	511	(996,603)	(996,603)	(996,603)	(537,875)	(22,858)
0141	Capital Development	422	(46,501)	(46,501)	(46,501)	(25,097)	(1,067)
0141	Capital Development	507	(56,013)	(56,013)	(56,013)	(30,231)	(1,285)
0144	SBE Special Purpose Trust	586	(132,105)	(132,105)	(132,105)	(71,298)	(3,030)
0145	Explosives Regulatory	422	-	-	-	-	-
0146	Aggregate Operations Regulatory	422	-	-	-	-	-
0147	Coal Mining Regulatory	422	(2,114)	(2,114)	(2,114)	(1,141)	(48)
0148	Mental Health Reporting	444	(8,455)	(8,455)	(8,455)	(4,563)	(194)
0148	Mental Health Reporting	493	(38,046)	(38,046)	(38,046)	(20,534)	(873)

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Assumption Changes

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0151	Reg CPA Admin & Disciplinary	440	\$ (33,819)	\$ (33,819)	\$ (33,819)	\$ (18,252)	\$ (776)
0152	State Crime Laboratory	493	(61,297)	(61,297)	(61,297)	(33,082)	(1,406)
0156	Motor Vehicle Theft Prevention	546	(3,171)	(3,171)	(3,171)	(1,711)	(73)
0159	SBE Teacher Certification Institution	586	(68,695)	(68,695)	(68,695)	(37,075)	(1,576)
0161	SBE GED Testing Fund	684	(7,398)	(7,398)	(7,398)	(3,993)	(170)
0163	Weights & Measures	406	(342,417)	(342,417)	(342,417)	(184,806)	(7,854)
0163	Weights & Measures	360	(16,909)	(16,909)	(16,909)	(9,126)	(388)
0166	State Police Merit BD Public Safety	591	(186,004)	(186,004)	(186,004)	(100,388)	(4,266)
0167	Division of Corp Regis LLP	350	(12,682)	(12,682)	(12,682)	(6,845)	(291)
0169	IL Independent Tax Tribunal	564	(3,171)	(3,171)	(3,171)	(1,711)	(73)
0175	IL School Asbestos Abatement	482	(20,080)	(20,080)	(20,080)	(10,837)	(461)
0177	CHIP Board Payroll Trust	527	(19,023)	(19,023)	(19,023)	(10,267)	(436)
0182	Driver Services Administration	350	-	-	-	-	-
0184	ICJIA Violence Prevention	546	(14,796)	(14,796)	(14,796)	(7,985)	(339)
0185	Secretary of State Spec Lic Pl	350	(61,297)	(61,297)	(61,297)	(33,082)	(1,406)
0193	Loc Govt Health Insurance Res	416	(29,592)	(29,592)	(29,592)	(15,971)	(679)
0195	IPTIP Administrative Trust	370	(129,992)	(129,992)	(129,992)	(70,158)	(2,982)
0199	Illinois Fisheries Management	422	(26,421)	(26,421)	(26,421)	(14,260)	(606)
0203	Tchr Health Insurance Security	416	(71,865)	(71,865)	(71,865)	(38,786)	(1,648)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(331,849)	(331,849)	(331,849)	(179,102)	(7,611)
0211	DHS Technology Initiative	444	(50,728)	(50,728)	(50,728)	(27,379)	(1,164)
0214	Brownfields Redevelopment	532	(52,842)	(52,842)	(52,842)	(28,519)	(1,212)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(934,249)	(934,249)	(934,249)	(504,223)	(21,428)
0218	Professions Indirect Cost	360	(24,307)	(24,307)	(24,307)	(13,119)	(558)
0220	DCFS Children's Services	418	-	-	-	-	-
0238	IL Health Facilities Planning	482	(45,444)	(45,444)	(45,444)	(24,527)	(1,042)
0240	Emergency Public Health	482	(17,966)	(17,966)	(17,966)	(9,697)	(412)
0242	ISAC Accounts Receivable	691	(8,455)	(8,455)	(8,455)	(4,563)	(194)
0243	Credit Union	440	(157,470)	(157,470)	(157,470)	(84,988)	(3,612)
0244	Savings & Resid Finance Reg	440	(165,924)	(165,924)	(165,924)	(89,551)	(3,806)
0258	Nursing Dedicated & Professional	440/482	(120,480)	(120,480)	(120,480)	(65,024)	(2,763)
0259	Optometric Lien & Disc Brd	440	(9,512)	(9,512)	(9,512)	(5,133)	(218)
0261	Underground Resource Conserv	422	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0270	Water Revolving	532	(824,338)	(824,338)	(824,338)	(444,902)	(18,907)
0274	Self-Insurers Administration	563	(33,819)	(33,819)	(33,819)	(18,252)	(776)
0276	Drunk & Drugged Driving Prevention	444	(41,217)	(41,217)	(41,217)	(22,245)	(945)
0285	Long Term Care Monitor/Receive	482	(1,106,515)	(1,106,515)	(1,106,515)	(597,196)	(25,379)

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Assumption Changes

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0286	IL Affordable Housing Trust	492	\$ -	\$ -	\$ -	\$ -	\$ -
0287	Home Care Services Agy Licensure	482	(71,865)	(71,865)	(71,865)	(38,786)	(1,648)
0288	Community Water Supply Lab	532	(58,126)	(58,126)	(58,126)	(31,371)	(1,333)
0290	Fertilizer Control	406	(89,832)	(89,832)	(89,832)	(48,483)	(2,060)
0292	Security Investors Education	350	(6,341)	(6,341)	(6,341)	(3,422)	(145)
0294	Used Tire Management	532/482	(361,440)	(361,440)	(361,440)	(195,073)	(8,290)
0298	Natural Areas Acquisition	422	(387,861)	(387,861)	(387,861)	(209,332)	(8,896)
0299	Open Space Lands Acquis&Devel	422	(62,354)	(62,354)	(62,354)	(33,653)	(1,430)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	(1,057)	(1,057)	(1,057)	(570)	(24)
0327	Tattoo & Body Prncg Estab Regis	482	(6,341)	(6,341)	(6,341)	(3,422)	(145)
0329	County Provider Trust	478	(264,211)	(264,211)	(264,211)	(142,597)	(6,060)
0333	Federal Support Agreement Rev	466	(745,074)	(745,074)	(745,074)	(402,123)	(17,089)
0335	Criminal Justice Info Projects	546	(6,341)	(6,341)	(6,341)	(3,422)	(145)
0336	Environmental Lab Certificate	532	(15,853)	(15,853)	(15,853)	(8,556)	(364)
0339	Illinois Community College Board Contracts and Grants Fund	684	(1,057)	(1,057)	(1,057)	(570)	(24)
0340	Public Health Lab Serv Rev	482	(36,990)	(36,990)	(36,990)	(19,964)	(848)
0342	Audit Expense	103	(41,217)	(41,217)	(41,217)	(22,245)	(945)
0344	Care Prov for Persons with DD	478	(9,512)	(9,512)	(9,512)	(5,133)	(218)
0345	Long Term Care Provider	478	(31,705)	(31,705)	(31,705)	(17,112)	(727)
0345	Long Term Care Provider	482	(32,762)	(32,762)	(32,762)	(17,682)	(751)
0350	ICCB Federal Trust	684	(24,307)	(24,307)	(24,307)	(13,119)	(558)
0357	Child Labor Enforcement	452	(34,876)	(34,876)	(34,876)	(18,823)	(800)
0359	IMSA Special Purposes Trust Fund	692	(8,455)	(8,455)	(8,455)	(4,563)	(194)
0360	Lead Poisoning Screening	482	(60,240)	(60,240)	(60,240)	(32,512)	(1,382)
0362	Securities Audit & Enforcement	350	(456,556)	(456,556)	(456,556)	(246,407)	(10,472)
0363	Dept of Business Serv Sp Ops	350	(709,142)	(709,142)	(709,142)	(382,730)	(16,265)
0368	Drug Treatment	444	(33,819)	(33,819)	(33,819)	(18,252)	(776)
0369	Feed Control	406	(109,912)	(109,912)	(109,912)	(59,320)	(2,521)
0369	Feed Control	482	-	-	-	-	-
0370	Tanning Facility Permit	482	-	-	-	-	-
0372	Plumbing Licensure & Program	482	(85,604)	(85,604)	(85,604)	(46,201)	(1,963)
0384	Tax Compliance & Admin	492	(3,488,639)	(3,488,639)	(3,488,639)	(1,882,849)	(80,017)
0386	Appraisal Administration	440	(43,331)	(43,331)	(43,331)	(23,386)	(994)
0387	Small Bus Environmental Assist	420	(16,909)	(16,909)	(16,909)	(9,126)	(388)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(58,126)	(58,126)	(58,126)	(31,371)	(1,333)
0398	EMS Assistance	482	-	-	-	-	-

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0408	DHS Special Purpose Trust	444	\$ (438,590)	\$ (438,590)	\$ (438,590)	\$ (236,711)	\$ (10,060)
0410	SBE Federal Dept of Agriculture	586	(349,815)	(349,815)	(349,815)	(188,798)	(8,023)
0421	Public Aid Recoveries Trust	478	(2,137,993)	(2,137,993)	(2,137,993)	(1,153,894)	(49,038)
0425	IL Power Agency Operations	360/445	(51,785)	(51,785)	(51,785)	(27,949)	(1,188)
0428	Supreme Court Historic Preserv	210	(21,137)	(21,137)	(21,137)	(11,408)	(485)
0434	Court of Claims Admin & Grant	528	(6,341)	(6,341)	(6,341)	(3,422)	(145)
0435	Charitable Trust Stabilization Fund	370	(22,194)	(22,194)	(22,194)	(11,978)	(509)
0438	IL State Fair	406	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0440	Agricultural Master	406	(75,036)	(75,036)	(75,036)	(40,498)	(1,721)
0445	Sex Offender Investigation	493	(7,398)	(7,398)	(7,398)	(3,993)	(170)
0447	GI Education	497	(45,444)	(45,444)	(45,444)	(24,527)	(1,042)
0449	Interpreters for the Deaf	526	-	-	-	-	-
0453	Monitoring Device Driving Permit	350	(65,524)	(65,524)	(65,524)	(35,364)	(1,503)
0455	IL State Toll Highway Revenue	557	(3,693,666)	(3,693,666)	(3,693,666)	(1,993,505)	(84,719)
0473	Teachers Retirement System	593	(1,723,711)	(1,723,711)	(1,723,711)	(930,302)	(39,536)
0476	Wholesale Meat	406	(486,148)	(486,148)	(486,148)	(262,378)	(11,150)
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	(44,387)	(44,387)	(44,387)	(23,956)	(1,018)
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(234,619)	(234,619)	(234,619)	(126,626)	(5,381)
0484	Nuclear Civil Protection Planning Fund	588	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0488	Criminal Justice Trust	546	(177,550)	(177,550)	(177,550)	(95,825)	(4,072)
0491	Federal Aid Disaster	588	(28,535)	(28,535)	(28,535)	(15,400)	(654)
0495	Old Age Survivors Insurance	444	(3,298,407)	(3,298,407)	(3,298,407)	(1,780,180)	(75,653)
0497	Federal Civil Prepared Admin	588	(1,057)	(1,057)	(1,057)	(570)	(24)
0502	Early Intervention Service Rev	444	(86,661)	(86,661)	(86,661)	(46,772)	(1,988)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(3,171)	(3,171)	(3,171)	(1,711)	(73)
0514	State Asset Forfeiture	493	(12,682)	(12,682)	(12,682)	(6,845)	(291)
0523	Dept of Corrections Reimburse	425	(64,467)	(64,467)	(64,467)	(34,794)	(1,479)
0523	Dept of Corrections Reimburse	426	(84,547)	(84,547)	(84,547)	(45,631)	(1,939)
0524	Health Facilities Plan Review	482	(49,672)	(49,672)	(49,672)	(26,808)	(1,139)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(81,377)	(81,377)	(81,377)	(43,920)	(1,866)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,390,805)	(1,390,805)	(1,390,805)	(750,630)	(31,900)
0535	Sex Offender Registration	493	(10,568)	(10,568)	(10,568)	(5,704)	(242)
0536	Leads Maintenance	493	(29,592)	(29,592)	(29,592)	(15,971)	(679)
0537	State Offender DNA Identification	493	(26,421)	(26,421)	(26,421)	(14,260)	(606)
0538	IL Historic Sites	541	-	-	-	-	-

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0538	IL Historic Sites	422	\$ (66,581)	\$ (66,581)	\$ (66,581)	\$ (35,934)	\$ (1,527)
0539	Death Penalty Abolition	546	(3,171)	(3,171)	(3,171)	(1,711)	(73)
0542	Ag Court Order & Vol Comply	340	(490,375)	(490,375)	(490,375)	(264,660)	(11,247)
0546	Public Pension Regulation	446	(66,581)	(66,581)	(66,581)	(35,934)	(1,527)
0549	IL Charity Bureau	340	(125,764)	(125,764)	(125,764)	(67,876)	(2,885)
0550	Supplemental Low Income Energy	420	(86,661)	(86,661)	(86,661)	(46,772)	(1,988)
0560	SBE Federal Agency Services	586	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0561	SBE Federal Dept of Education	586	(751,415)	(751,415)	(751,415)	(405,546)	(17,235)
0562	Pawnbroker Regulation	440	(6,341)	(6,341)	(6,341)	(3,422)	(145)
0564	Renewable Energy Resources Tr	420	-	-	-	-	-
0566	DCFS Federal Projects	418	(8,455)	(8,455)	(8,455)	(4,563)	(194)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(7,398)	(7,398)	(7,398)	(3,993)	(170)
0568	School Infrastructure	507	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0576	Pesticide Control	406/482	(354,042)	(354,042)	(354,042)	(191,080)	(8,120)
0577	Community College Health Insur	416	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0579	Savings Institutions Regulatory Fund	440	(12,682)	(12,682)	(12,682)	(6,845)	(291)
0581	Juvenile Acct Incentive Block	444	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0582	DCFS Special Purpose Fund	418	(23,251)	(23,251)	(23,251)	(12,549)	(533)
0592	DHS Federal Projects	444	(28,535)	(28,535)	(28,535)	(15,400)	(654)
0600	Attorney General Whistleblower	340	(327,621)	(327,621)	(327,621)	(176,820)	(7,514)
0606	Health Information Exchange	534	(2,114)	(2,114)	(2,114)	(1,141)	(48)
0607	Special Projects Division	442	(124,707)	(124,707)	(124,707)	(67,306)	(2,860)
0608	Partners for Conservation	422/406	(142,674)	(142,674)	(142,674)	(77,002)	(3,272)
0612	Statewide 9-1-1 Fund	493	(59,183)	(59,183)	(59,183)	(31,942)	(1,357)
0618	Services for Older Americans	402	(86,661)	(86,661)	(86,661)	(46,772)	(1,988)
0622	Motor Vehicle License Plate	350	(35,933)	(35,933)	(35,933)	(19,393)	(824)
0627	Public Transportation	509	(43,331)	(43,331)	(43,331)	(23,386)	(994)
0632	Horse Racing	579	(186,004)	(186,004)	(186,004)	(100,388)	(4,266)
0635	Death Certificate Surcharge	482	(39,103)	(39,103)	(39,103)	(21,104)	(897)
0636	Commerce & Comm Affairs Asst	420	(65,524)	(65,524)	(65,524)	(35,364)	(1,503)
0644	Commitment to Human Services Fund	546	-	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(121,537)	(121,537)	(121,537)	(65,595)	(2,788)
0654	Healthy Smiles	482	(7,398)	(7,398)	(7,398)	(3,993)	(170)
0659	Historic Property Adminsitration Fund	420	(5,284)	(5,284)	(5,284)	(2,852)	(121)
0660	Academic Quality Assurance Fund	601	(19,023)	(19,023)	(19,023)	(10,267)	(436)
0664	Student Loan Operations	691	(882,464)	(882,464)	(882,464)	(476,274)	(20,241)
0668	College Savings Pool Administr	370	(119,423)	(119,423)	(119,423)	(64,454)	(2,739)

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Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0673	Dept of Insurance Fed Trust	446	\$ -	\$ -	\$ -	\$ -	\$ -
0674	State Charter School Comm	586	(19,023)	(19,023)	(19,023)	(10,267)	(436)
0675	Electronics Recycling	532	(27,478)	(27,478)	(27,478)	(14,830)	(630)
0689	Agriculture Pesticide Control	406	(17,966)	(17,966)	(17,966)	(9,697)	(412)
0692	ICCB Adult Education Fund	684	(62,354)	(62,354)	(62,354)	(33,653)	(1,430)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(164,868)	(164,868)	(164,868)	(88,980)	(3,781)
0701	Federal Student Incentive Tr	691	(49,672)	(49,672)	(49,672)	(26,808)	(1,139)
0702	Assist Living & Shared Hou Reg	482	(49,672)	(49,672)	(49,672)	(26,808)	(1,139)
0705	State Police Whistleblower Rew	493	(1,057)	(1,057)	(1,057)	(570)	(24)
0710	Homeland Security Emerg Prepar	588	(410,055)	(410,055)	(410,055)	(221,310)	(9,405)
0711	State Lottery	458	(1,258,700)	(1,258,700)	(1,258,700)	(679,332)	(28,870)
0711	State Lottery	360	(9,512)	(9,512)	(9,512)	(5,133)	(218)
0718	Community Mental Health Medical	444	(56,013)	(56,013)	(56,013)	(30,231)	(1,285)
0722	Comptroller Debt Recovery Trust Fund	360	(27,478)	(27,478)	(27,478)	(14,830)	(630)
0724	Dept of Labor Federal Projects	452	(27,478)	(27,478)	(27,478)	(14,830)	(630)
0726	Federal Industrial Services	452	(47,558)	(47,558)	(47,558)	(25,667)	(1,091)
0731	IL Clean Water	532	(679,550)	(679,550)	(679,550)	(366,759)	(15,586)
0732	Secretary of State DUI Adminis	350	(35,933)	(35,933)	(35,933)	(19,393)	(824)
0733	Tobacco Settlement Recovery	482	(1,057)	(1,057)	(1,057)	(570)	(24)
0737	Energy Administration	420	(27,478)	(27,478)	(27,478)	(14,830)	(630)
0740	Medicaid Buy In Program Revolv	478	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0745	State's Attorney Appel Prosec Co	295	(10,568)	(10,568)	(10,568)	(5,704)	(242)
0746	Home Inspection Administration	440	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(26,421)	(26,421)	(26,421)	(14,260)	(606)
0755	State Employees Def Comp Plan	416	(63,411)	(63,411)	(63,411)	(34,223)	(1,454)
0757	Child Support Administrative	478	(6,645,429)	(6,645,429)	(6,645,429)	(3,586,597)	(152,422)
0762	Local Initiative	444	(26,421)	(26,421)	(26,421)	(14,260)	(606)
0763	Tourism Promotions	420/422	(635,163)	(635,163)	(635,163)	(342,803)	(14,568)
0765	Federal Surface Mining Control	422	(140,560)	(140,560)	(140,560)	(75,862)	(3,224)
0772	Career and Technical Education Fund	684	-	-	-	-	-
0772	Career and Technical Education	684	(15,853)	(15,853)	(15,853)	(8,556)	(364)
0773	ISAC Loan Purch Prog Payroll	691	(43,331)	(43,331)	(43,331)	(23,386)	(994)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(10,568)	(10,568)	(10,568)	(5,704)	(242)
0792	Cemetery Oversight Lncls&Dscpln	440	(42,274)	(42,274)	(42,274)	(22,816)	(970)
0795	Bank & Trust Company	440/360	(740,847)	(740,847)	(740,847)	(399,842)	(16,992)
0796	Nuclear Safety Emerg Preparedness	588/360	(704,914)	(704,914)	(704,914)	(380,449)	(16,168)
0798	Rehab Servs EL & Second ED Act	444	(4,227)	(4,227)	(4,227)	(2,282)	(97)

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Assumption Changes

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0801	AG State Proj & Crt Order Dist	340	\$ (429,078)	\$ (429,078)	\$ (429,078)	\$ (231,577)	\$ (9,841)
0802	Personal Property Tax Replace	360	(5,100,324)	(5,100,324)	(5,100,324)	(2,752,690)	(116,983)
0802	Personal Property Tax Replace	492	(1,511,285)	(1,511,285)	(1,511,285)	(815,654)	(34,663)
0802	Personal Property Tax Replace	580	(285,348)	(285,348)	(285,348)	(154,005)	(6,545)
0802	Personal Property Tax Replace	548	(104,627)	(104,627)	(104,627)	(56,468)	(2,400)
0802	Personal Property Tax Replace	295	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0817	State Police Operations Assist	493	-	-	-	-	-
0821	Dram Shop	444/492	(293,802)	(293,802)	(293,802)	(158,568)	(6,739)
0823	IL State Dental Disciplinary	440	(36,990)	(36,990)	(36,990)	(19,964)	(848)
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(244,131)	(244,131)	(244,131)	(131,760)	(5,599)
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	(7,398)	(7,398)	(7,398)	(3,993)	(170)
0850	Real Estate License Admin	360/440	(271,609)	(271,609)	(271,609)	(146,590)	(6,230)
0855	National Flood Insurance Program	422	(25,364)	(25,364)	(25,364)	(13,689)	(582)
0859	Federal Energy	420	(5,284)	(5,284)	(5,284)	(2,852)	(121)
0863	Cycle Rider Safety Training	494	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0870	Low Income Energy Block Grant	420	(151,129)	(151,129)	(151,129)	(81,565)	(3,466)
0871	Community Services Block Grant	420	(57,070)	(57,070)	(57,070)	(30,801)	(1,309)
0872	Maternal & Child Health Serv Blk	482	(116,253)	(116,253)	(116,253)	(62,743)	(2,666)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(85,604)	(85,604)	(85,604)	(46,201)	(1,963)
0875	Com Dev/Small City Blk Grant	420	(47,558)	(47,558)	(47,558)	(25,667)	(1,091)
0876	Community MH Servs Block Grant	444	(36,990)	(36,990)	(36,990)	(19,964)	(848)
0879	Traffic & Crim Conviction Sur	569/493	(187,061)	(187,061)	(187,061)	(100,959)	(4,291)
0882	Sheffield 2/1982 Agreed Order	588	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0883	Intra-Agency Services	420	(344,531)	(344,531)	(344,531)	(185,946)	(7,902)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0888	Design Professional Admin & In	440	(56,013)	(56,013)	(56,013)	(30,231)	(1,285)
0894	DNR Federal Projects	422	(135,276)	(135,276)	(135,276)	(73,010)	(3,103)
0896	Public Health Spec State Projects	482	(47,558)	(47,558)	(47,558)	(25,667)	(1,091)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	(35,933)	(35,933)	(35,933)	(19,393)	(824)
0904	IL State Police Federal Projs	493	(266,324)	(266,324)	(266,324)	(143,738)	(6,109)
0905	IL Forestry Development	422	(115,196)	(115,196)	(115,196)	(62,172)	(2,642)
0906	State Police Services	493	(526,308)	(526,308)	(526,308)	(284,053)	(12,072)
0911	Juvenile Justice Trust	444	-	-	-	-	-
0913	Federal Workforce Training	420	(413,226)	(413,226)	(413,226)	(223,022)	(9,478)

STATE OF ILLINOIS
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Assumption Changes

Fund	Fund Name	Agency #	2019	2020	2021	2022	2023
0920	Metabolic Screening and Treatment	482	\$ (265,268)	\$ (265,268)	\$ (265,268)	\$ (143,167)	\$ (6,084)
0921	DHS Recoveries Trust	444	(577,036)	(577,036)	(577,036)	(311,432)	(13,235)
0922	Insurance Producer Admin	446/360	(991,319)	(991,319)	(991,319)	(535,024)	(22,737)
0925	Coal Technology Assist	422	(123,651)	(123,651)	(123,651)	(66,735)	(2,836)
0929	Violent Crime Victims Assist	340	(232,505)	(232,505)	(232,505)	(125,485)	(5,333)
0938	Hearing Instrument Dispen Exam	482	(4,227)	(4,227)	(4,227)	(2,282)	(97)
0940	Self-Insurers Security	563	(14,796)	(14,796)	(14,796)	(7,985)	(339)
0942	Low-Level Rad Waste Fac Dev&Op	588	(6,341)	(6,341)	(6,341)	(3,422)	(145)
0944	Enviro Protection Permit & Insp	532	(474,523)	(474,523)	(474,523)	(256,104)	(10,884)
0951	Narcotics Profit Forfeiture	295	(11,625)	(11,625)	(11,625)	(6,274)	(267)
0962	Park & Conservation	422/360	(1,759,644)	(1,759,644)	(1,759,644)	(949,695)	(40,360)
0963	Vehicle Inspection	532	(478,750)	(478,750)	(478,750)	(258,386)	(10,981)
0963	Vehicle Inspection	350	(139,503)	(139,503)	(139,503)	(75,291)	(3,200)
0969	Local Tourism Fund	420	(15,853)	(15,853)	(15,853)	(8,556)	(364)
0971	Build Illinois Bond	420/507	(80,320)	(80,320)	(80,320)	(43,349)	(1,842)
0973	IL Capital Revolving Loan	420	(21,137)	(21,137)	(21,137)	(11,408)	(485)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0988	Attorney General Federal Grant	340	(26,421)	(26,421)	(26,421)	(14,260)	(606)
0991	Abandoned Minded Lands Reclam	422	(218,766)	(218,766)	(218,766)	(118,070)	(5,018)
0997	Insurance Financial Regulation	446	(901,487)	(901,487)	(901,487)	(486,541)	(20,677)
UNIV	Chicago State Univ	608	(139,503)	(139,503)	(139,503)	(75,291)	(3,200)
UNIV	Eastern IL Univ	612	(196,573)	(196,573)	(196,573)	(106,092)	(4,509)
UNIV	Governor's State Univ	616	(291,689)	(291,689)	(291,689)	(157,427)	(6,690)
UNIV	Northeastern State Univ	620	(1,009,285)	(1,009,285)	(1,009,285)	(544,720)	(23,149)
UNIV	Western IL Univ	628	(398,430)	(398,430)	(398,430)	(215,036)	(9,139)
UNIV	Illinois State Univ	636	(640,447)	(640,447)	(640,447)	(345,655)	(14,690)
UNIV	Northern IL Univ	644	(1,118,140)	(1,118,140)	(1,118,140)	(603,470)	(25,646)
UNIV	Southern IL Univ	664	(3,627,085)	(3,627,085)	(3,627,085)	(1,957,570)	(83,192)
UNIV	University of IL	676	(30,591,377)	(30,591,377)	(30,591,377)	(16,510,439)	(701,655)
UNIV	University of IL - Foundation	676A	(826,451)	(826,451)	(826,451)	(446,043)	(18,956)
			<u>\$ (1,056,842,995)</u>	<u>\$ (1,056,842,995)</u>	<u>\$ (1,056,842,995)</u>	<u>\$ (570,387,584)</u>	<u>\$ (24,240,144)</u>

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Change in Proportionate Share FY17 Layer

Fund	Fund Name	Agency #	FY17 Base Layer	FY17 Base Layer	2017	2018	2019
			Deferred Outflow	Deferred Inflow			
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ -	\$ 1,779,906,583	\$ (326,679,406)	\$ (326,679,406)	\$ (326,679,406)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	2,054,755,978	14,375,267	374,486,156	374,486,156	374,486,156
0001	General Revenue Requested Appropriation - relating to State Agencies	350	98,304,994	-	18,042,642	18,042,642	18,042,642
0001	General Revenue Requested Appropriation - relating to State Agencies	416	47,939,632	-	8,798,715	8,798,715	8,798,715
0001	General Revenue Requested Appropriation - relating to State Agencies	418	139,984,140	-	25,692,324	25,692,324	25,692,324
0001	General Revenue Requested Appropriation - relating to State Agencies	426	680,237,505	-	124,849,018	124,849,018	124,849,018
0001	General Revenue Requested Appropriation - relating to State Agencies	444	535,418,442	-	98,269,305	98,269,305	98,269,305
0001	General Revenue Requested Appropriation - relating to State Agencies	478	33,342,821	-	6,119,654	6,119,654	6,119,654
0001	General Revenue Requested Appropriation - relating to State Agencies	492	31,883,175	-	5,851,755	5,851,755	5,851,755
0001	General Revenue Requested Appropriation - relating to State Agencies	586	2,356,379	-	432,484	432,484	432,484
0001	General Revenue Requested Appropriation - relating to State Agencies	691	-	14,375,267	(2,638,399)	(2,638,399)	(2,638,399)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	485,288,890	-	89,068,658	89,068,658	89,068,658
0001	General Revenue	812	65,858,023	-	12,087,410	12,087,410	12,087,410
0007	Education Assistance Fund	812	816,743,879	-	149,903,043	149,903,043	149,903,043
0011	Road	494	-	118,796,737	(21,803,643)	(21,803,643)	(21,803,643)
0011	Road	360	-	43,500	(7,984)	(7,984)	(7,984)
0012	Motor Fuel Tax	492	-	14,441,786	(2,650,608)	(2,650,608)	(2,650,608)
0012	Motor Fuel Tax	494	-	19,531,210	(3,584,707)	(3,584,707)	(3,584,707)
0013	Prevent & Treat Alcohol & Sub	444	-	782,988	(143,708)	(143,708)	(143,708)
0014	Food & Drug Safety	482	-	304,496	(55,886)	(55,886)	(55,886)
0016	Teacher Certificate Fee Revolving	586	-	391,494	(71,854)	(71,854)	(71,854)
0018	Transportation Regulatory	524	-	1,696,475	(311,367)	(311,367)	(311,367)
0021	Financial Institutions	440	-	2,435,964	(447,090)	(447,090)	(447,090)
0022	General Professions Dedicated	440	-	2,479,463	(455,074)	(455,074)	(455,074)
0026	Live & Learn	350	43,500	-	7,984	7,984	7,984
0036	IL Veterans' Rehabilitation	444	3,262,452	-	598,782	598,782	598,782
0039	State Boating Act	422	869,987	-	159,675	159,675	159,675
0040	State Parks	422	3,566,947	-	654,668	654,668	654,668
0041	Wildlife & Fish	422	-	9,265,362	(1,700,540)	(1,700,540)	(1,700,540)
0042	Salmon	422	130,498	-	23,951	23,951	23,951
0044	Lobbyist Registration Admin	350	-	-	-	-	-
0045	Agricultural Premium	406	-	869,987	(159,675)	(159,675)	(159,675)
0047	Fire Prevention	592	-	7,090,394	(1,301,352)	(1,301,352)	(1,301,352)
0048	Rural/Downstate Health Access	482	-	-	-	-	-
0050	Mental Health	444	-	9,091,366	(1,668,606)	(1,668,606)	(1,668,606)
0051	Amusement Ride & Patron Safety	452	-	-	-	-	-
0052	Federal Title III SS & Employ	427	-	65,771,023	(12,071,442)	(12,071,442)	(12,071,442)
0052	Federal Title III SS & Employ	360	-	43,499	(7,984)	(7,984)	(7,984)
0054	State Pensions	370	-	2,218,467	(407,172)	(407,172)	(407,172)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer				
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019
0057	IL State Pharmacy Disciplinary	440	\$ 695,990	\$ -	\$ 127,740	\$ 127,740	\$ 127,740
0059	Public Utility	524	-	12,310,317	(2,259,403)	(2,259,403)	(2,259,403)
0063	Public Health Services	482	-	9,265,362	(1,700,540)	(1,700,540)	(1,700,540)
0065	US Environmental Protection	532	-	13,658,798	(2,506,900)	(2,506,900)	(2,506,900)
0067	Radiation Protection	588	-	1,565,977	(287,415)	(287,415)	(287,415)
0068	Hospital Licensure Fund	482	478,493	-	87,821	87,821	87,821
0072	Underground Storage Tank	532	-	391,494	(71,854)	(71,854)	(71,854)
0072	Underground Storage Tank	592	-	608,991	(111,773)	(111,773)	(111,773)
0072	Underground Storage Tank	492	-	652,490	(119,756)	(119,756)	(119,756)
0074	EPA Special State Projects Trust Fund	532	-	565,492	(103,789)	(103,789)	(103,789)
0075	Compassionate Use of Medical Cannabis	406	1,261,481	-	231,529	231,529	231,529
0075	Compassionate Use of Medical Cannabis	482	-	565,491	(103,789)	(103,789)	(103,789)
0075	Compassionate Use of Medical Cannabis	440	-	608,991	(111,773)	(111,773)	(111,773)
0075	Compassionate Use of Medical Cannabis	493	304,495	-	55,886	55,886	55,886
0077	Mines & Minerals UIC	422	-	86,999	(15,968)	(15,968)	(15,968)
0078	Solid Waste Management	532	-	4,219,437	(774,424)	(774,424)	(774,424)
0081	Vocational Rehabilitation	444	-	42,542,369	(7,808,116)	(7,808,116)	(7,808,116)
0082	Distance Learning	601	-	-	-	-	-
0085	IL Gaming Law Enforcement	340	-	434,993	(79,837)	(79,837)	(79,837)
0085	IL Gaming Law Enforcement	492	-	956,986	(175,643)	(175,643)	(175,643)
0089	Subtitle D Management	532	-	1,000,485	(183,626)	(183,626)	(183,626)
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	-	9,265,363	(1,700,541)	(1,700,541)	(1,700,541)
0093	IL State Medical Disciplinary	440	-	2,131,468	(391,204)	(391,204)	(391,204)
0117	St Appellate Defender Federal	290	-	217,497	(39,919)	(39,919)	(39,919)
0118	Facility Licensing	482	-	1,913,971	(351,285)	(351,285)	(351,285)
0129	State Gaming	565	-	18,269,729	(3,353,178)	(3,353,178)	(3,353,178)
0129	State Gaming	444	-	304,495	(55,886)	(55,886)	(55,886)
0131	Council on Dev Disabilities	558	-	826,487	(151,691)	(151,691)	(151,691)
0137	Plugging & Restoration	422	-	1,870,472	(343,302)	(343,302)	(343,302)
0141	Capital Development	511	11,527,329	-	2,115,696	2,115,696	2,115,696
0141	Capital Development	422	-	565,491	(103,789)	(103,789)	(103,789)
0141	Capital Development	507	-	521,992	(95,805)	(95,805)	(95,805)
0144	SBE Special Purpose Trust	586	2,392,465	-	439,107	439,107	439,107
0145	Explosives Regulatory	422	-	86,999	(15,968)	(15,968)	(15,968)
0146	Aggregate Operations Regulatory	422	-	130,498	(23,951)	(23,951)	(23,951)
0147	Coal Mining Regulatory	422	-	43,499	(7,984)	(7,984)	(7,984)
0148	Mental Health Reporting	444	-	347,994	(63,870)	(63,870)	(63,870)
0148	Mental Health Reporting	493	304,496	-	55,886	55,886	55,886

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer				
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019
0151	Reg CPA Admin & Disciplinary	440	\$ -	\$ 173,998	\$ (31,935)	\$ (31,935)	\$ (31,935)
0152	State Crime Laboratory	493	913,486	-	167,659	167,659	167,659
0156	Motor Vehicle Theft Prevention	546	-	521,992	(95,805)	(95,805)	(95,805)
0159	SBE Teacher Certification Institution	586	-	-	-	-	-
0161	SBE GED Testing Fund	684	695,990	-	127,740	127,740	127,740
0163	Weights & Measures	406	-	1,087,484	(199,594)	(199,594)	(199,594)
0163	Weights & Measures	360	217,497	-	39,919	39,919	39,919
0166	State Police Merit BD Public Safety	591	-	-	-	-	-
0167	Division of Corp Regis LLP	350	-	217,497	(39,919)	(39,919)	(39,919)
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	173,997	-	31,935	31,935	31,935
0177	CHIP Board Payroll Trust	527	-	2,348,965	(431,123)	(431,123)	(431,123)
0182	Driver Services Administration	350	-	2,522,962	(463,058)	(463,058)	(463,058)
0184	ICJIA Violence Prevention	546	-	1,826,973	(335,318)	(335,318)	(335,318)
0185	Secretary of State Spec Lic Pl	350	-	782,988	(143,708)	(143,708)	(143,708)
0193	Loc Govt Health Insurance Res	416	-	260,996	(47,903)	(47,903)	(47,903)
0195	IPTIP Administrative Trust	370	739,489	-	135,724	135,724	135,724
0199	Illinois Fisheries Management	422	-	1,261,481	(231,529)	(231,529)	(231,529)
0203	Tchr Health Insurance Security	416	-	826,488	(151,691)	(151,691)	(151,691)
0207	Pollution Control Board St Tr	532	-	347,995	(63,870)	(63,870)	(63,870)
0209	State Police Firearm Services	493	-	4,132,439	(758,457)	(758,457)	(758,457)
0211	DHS Technology Initiative	444	1,130,983	-	207,578	207,578	207,578
0214	Brownfields Redevelopment	532	-	347,994	(63,870)	(63,870)	(63,870)
0215	Capital Develop Brd Revolving	511	-	18,095,731	(3,321,243)	(3,321,243)	(3,321,243)
0218	Professions Indirect Cost	440	-	4,610,932	(846,278)	(846,278)	(846,278)
0218	Professions Indirect Cost	360	-	608,991	(111,773)	(111,773)	(111,773)
0220	DCFS Children's Services	418	43,499	-	7,984	7,984	7,984
0238	IL Health Facilities Planning	482	-	1,043,984	(191,610)	(191,610)	(191,610)
0240	Emergency Public Health	482	-	913,486	(167,659)	(167,659)	(167,659)
0242	ISAC Accounts Receivable	691	217,497	-	39,919	39,919	39,919
0243	Credit Union	440	-	1,217,982	(223,545)	(223,545)	(223,545)
0244	Savings & Resid Finance Reg	440	-	1,957,471	(359,269)	(359,269)	(359,269)
0258	Nursing Dedicated & Professional	440/482	-	391,494	(71,854)	(71,854)	(71,854)
0259	Optometric Lien & Disc Brd	440	-	217,496	(39,919)	(39,919)	(39,919)
0261	Underground Resource Conserv	422	-	3,653,946	(670,636)	(670,636)	(670,636)
0270	Water Revolving	532	-	11,179,334	(2,051,826)	(2,051,826)	(2,051,826)
0274	Self-Insurers Administration	563	-	86,998	(15,967)	(15,967)	(15,967)
0276	Drunk & Drugged Driving Prevention	444	-	391,494	(71,854)	(71,854)	(71,854)
0285	Long Term Care Monitor/Receive	482	-	11,744,826	(2,155,615)	(2,155,615)	(2,155,615)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer				
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019
0286	IL Affordable Housing Trust	492	\$ 173,997	\$ -	\$ 31,935	\$ 31,935	\$ 31,935
0287	Home Care Services Agy Licensure	482	-	1,130,983	(207,578)	(207,578)	(207,578)
0288	Community Water Supply Lab	532	-	434,993	(79,837)	(79,837)	(79,837)
0290	Fertilizer Control	406	2,740,459	-	502,977	502,977	502,977
0292	Security Investors Education	350	-	43,500	(7,984)	(7,984)	(7,984)
0294	Used Tire Management	532/482	-	2,609,962	(479,026)	(479,026)	(479,026)
0298	Natural Areas Acquisition	422	1,217,982	-	223,545	223,545	223,545
0299	Open Space Lands Acquis&Devel	422	304,496	-	55,886	55,886	55,886
0318	ICJIA Vio Prevent Sp Prj	546	1,261,481	-	231,529	231,529	231,529
0318	ICJIA Vio Prevent Sp Prj	482	-	434,994	(79,838)	(79,838)	(79,838)
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tattoo & Body Prncg Estab Regis	482	-	-	-	-	-
0329	County Provider Trust	478	-	2,827,458	(518,944)	(518,944)	(518,944)
0333	Federal Support Agreement Rev	466	-	3,740,944	(686,603)	(686,603)	(686,603)
0335	Criminal Justice Info Projects	546	-	43,499	(7,984)	(7,984)	(7,984)
0336	Environmental Lab Certificate	532	391,494	-	71,854	71,854	71,854
0339	Illinois Community College Board Contracts and Grants Fund	684	-	173,998	(31,935)	(31,935)	(31,935)
0340	Public Health Lab Serv Rev	482	521,993	-	95,805	95,805	95,805
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	43,500	-	7,984	7,984	7,984
0345	Long Term Care Provider	478	-	1,043,985	(191,610)	(191,610)	(191,610)
0345	Long Term Care Provider	482	260,996	-	47,903	47,903	47,903
0350	ICCB Federal Trust	684	-	-	-	-	-
0357	Child Labor Enforcement	452	-	173,998	(31,935)	(31,935)	(31,935)
0359	IMSA Special Purposes Trust Fund	692	-	217,497	(39,919)	(39,919)	(39,919)
0360	Lead Poisoning Screening	482	-	913,487	(167,659)	(167,659)	(167,659)
0362	Securities Audit & Enforcement	350	-	3,653,946	(670,636)	(670,636)	(670,636)
0363	Dept of Business Serv Sp Ops	350	-	3,566,947	(654,668)	(654,668)	(654,668)
0368	Drug Treatment	444	-	608,991	(111,773)	(111,773)	(111,773)
0369	Feed Control	406	1,174,483	-	215,562	215,562	215,562
0369	Feed Control	482	-	304,495	(55,886)	(55,886)	(55,886)
0370	Tanning Facility Permit	482	-	-	-	-	-
0372	Plumbing Licensure & Program	482	-	1,435,479	(263,464)	(263,464)	(263,464)
0384	Tax Compliance & Admin	492	-	26,491,107	(4,862,109)	(4,862,109)	(4,862,109)
0386	Appraisal Administration	440	-	521,993	(95,805)	(95,805)	(95,805)
0387	Small Bus Environmental Assist	420	-	434,994	(79,838)	(79,838)	(79,838)
0394	Gaining Early Awareness & Read	444	-	391,494	(71,854)	(71,854)	(71,854)
0396	Senior Health Insurance Prog	402	391,494	-	71,854	71,854	71,854
0398	EMS Assistance	482	43,499	-	7,984	7,984	7,984

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		Change in Proportionate Share FY17 Layer					
Fund	Fund Name	Agency #	FY17 Base Layer	FY17 Base Layer	2017	2018	2019
			Deferred Outflow	Deferred Inflow			
0408	DHS Special Purpose Trust	444	\$ -	\$ 2,914,457	\$ (534,912)	\$ (534,912)	\$ (534,912)
0410	SBE Federal Dept of Agriculture	586	-	739,489	(135,724)	(135,724)	(135,724)
0421	Public Aid Recoveries Trust	478	-	7,873,383	(1,445,060)	(1,445,060)	(1,445,060)
0425	IL Power Agency Operations	360/445	-	260,996	(47,903)	(47,903)	(47,903)
0428	Supreme Court Historic Preserv	210	-	86,998	(15,967)	(15,967)	(15,967)
0434	Court of Claims Admin & Grant	528	-	43,499	(7,984)	(7,984)	(7,984)
0435	Charitable Trust Stabilization Fund	370	695,989	-	127,740	127,740	127,740
0438	IL State Fair	406	-	-	-	-	-
0440	Agricultural Master	406	-	-	-	-	-
0445	Sex Offender Investigation	493	-	43,499	(7,984)	(7,984)	(7,984)
0447	GI Education	497	304,495	-	55,886	55,886	55,886
0449	Interpreters for the Deaf	526	-	43,499	(7,984)	(7,984)	(7,984)
0453	Monitoring Device Driving Permit	350	608,991	-	111,773	111,773	111,773
0455	IL State Toll Highway Revenue	557	-	38,627,427	(7,089,577)	(7,089,577)	(7,089,577)
0473	Teachers Retirement System	593	-	5,915,912	(1,085,791)	(1,085,791)	(1,085,791)
0476	Wholesale Meat	406	-	260,996	(47,903)	(47,903)	(47,903)
0477	Judges Retirement System	275	-	521,992	(95,805)	(95,805)	(95,805)
0480	Secretary of State ID Security	350	-	2,435,964	(447,090)	(447,090)	(447,090)
0481	General Assembly	131	-	130,498	(23,951)	(23,951)	(23,951)
0483	Secretary of State Spec Serv	350	-	434,993	(79,837)	(79,837)	(79,837)
0484	Nuclear Civil Protection Planning Fund	588	217,497	-	39,919	39,919	39,919
0488	Criminal Justice Trust	546	2,609,962	-	479,026	479,026	479,026
0491	Federal Aid Disaster	588	-	391,494	(71,854)	(71,854)	(71,854)
0495	Old Age Survivors Insurance	444	-	6,785,899	(1,245,466)	(1,245,466)	(1,245,466)
0497	Federal Civil Prepared Admin	588	-	304,496	(55,886)	(55,886)	(55,886)
0502	Early Intervention Service Rev	444	-	913,487	(167,659)	(167,659)	(167,659)
0505	Athletics Supervision and Reg	440	-	347,995	(63,870)	(63,870)	(63,870)
0506	Small Business Credit Initiatv	420	-	130,498	(23,951)	(23,951)	(23,951)
0514	State Asset Forfeiture	493	-	217,497	(39,919)	(39,919)	(39,919)
0523	Dept of Corrections Reimburse	425	-	869,987	(159,675)	(159,675)	(159,675)
0523	Dept of Corrections Reimburse	426	86,999	-	15,968	15,968	15,968
0524	Health Facilities Plan Review	482	-	652,490	(119,756)	(119,756)	(119,756)
0531	Energy Efficiency Portfolio	420	-	956,986	(175,643)	(175,643)	(175,643)
0533	Attorney General Tobacco	340	-	3,305,951	(606,766)	(606,766)	(606,766)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	7,481,889	(1,373,206)	(1,373,206)	(1,373,206)
0535	Sex Offender Registration	493	-	173,998	(31,935)	(31,935)	(31,935)
0536	Leads Maintenance	493	-	956,986	(175,643)	(175,643)	(175,643)
0537	State Offender DNA Identification	493	-	1,174,483	(215,562)	(215,562)	(215,562)
0538	IL Historic Sites	541	-	3,088,454	(566,847)	(566,847)	(566,847)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer				
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019
0538	IL Historic Sites	422	\$ -	\$ -	\$ -	\$ -	\$ -
0539	Death Penalty Abolition	546	-	1,130,983	(207,578)	(207,578)	(207,578)
0542	Ag Court Order & Vol Comply	340	-	8,134,379	(1,492,963)	(1,492,963)	(1,492,963)
0546	Public Pension Regulation	446	-	869,987	(159,675)	(159,675)	(159,675)
0549	IL Charity Bureau	340	-	2,261,967	(415,156)	(415,156)	(415,156)
0550	Supplemental Low Income Energy	420	913,486	-	167,659	167,659	167,659
0560	SBE Federal Agency Services	586	-	-	-	-	-
0561	SBE Federal Dept of Education	586	-	7,220,893	(1,325,304)	(1,325,304)	(1,325,304)
0562	Pawnbroker Regulation	440	-	347,995	(63,870)	(63,870)	(63,870)
0564	Renewable Energy Resources Tr	420	-	-	-	-	-
0566	DCFS Federal Projects	418	-	913,486	(167,659)	(167,659)	(167,659)
0568	School Infrastructure	511	-	2,044,470	(375,237)	(375,237)	(375,237)
0568	School Infrastructure	586	217,496	-	39,919	39,919	39,919
0568	School Infrastructure	507	-	43,499	(7,984)	(7,984)	(7,984)
0576	Pesticide Control	406/482	-	2,479,463	(455,074)	(455,074)	(455,074)
0577	Community College Health Insur	416	-	130,498	(23,951)	(23,951)	(23,951)
0579	Savings Institutions Regulatory Fund	440	-	347,995	(63,870)	(63,870)	(63,870)
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	739,489	-	135,724	135,724	135,724
0592	DHS Federal Projects	444	-	478,493	(87,821)	(87,821)	(87,821)
0600	Attorney General Whistleblower	340	-	4,045,440	(742,490)	(742,490)	(742,490)
0606	Health Information Exchange	534	-	1,913,971	(351,285)	(351,285)	(351,285)
0607	Special Projects Division	442	434,993	-	79,837	79,837	79,837
0608	Partners for Conservation	422/406	-	2,957,956	(542,896)	(542,896)	(542,896)
0612	Statewide 9-1-1 Fund	493	1,043,984	-	191,610	191,610	191,610
0618	Services for Older Americans	402	782,989	-	143,708	143,708	143,708
0622	Motor Vehicle License Plate	350	521,992	-	95,805	95,805	95,805
0627	Public Transportation	509	565,492	-	103,789	103,789	103,789
0632	Horse Racing	579	-	3,871,443	(710,555)	(710,555)	(710,555)
0635	Death Certificate Surcharge	482	-	304,496	(55,886)	(55,886)	(55,886)
0636	Commerce & Comm Affairs Asst	420	-	913,486	(167,659)	(167,659)	(167,659)
0644	Commitment to Human Services Fund	546	1,391,979	-	255,480	255,480	255,480
0646	Alcoholism & Substance Abuse	444	-	565,492	(103,789)	(103,789)	(103,789)
0649	Motor Carrier Safety Inspection	493	-	608,991	(111,773)	(111,773)	(111,773)
0654	Healthy Smiles	482	-	43,500	(7,984)	(7,984)	(7,984)
0659	Historic Property Adminsitration Fund	420	-	43,499	(7,984)	(7,984)	(7,984)
0660	Academic Quality Assurance Fund	601	-	304,495	(55,886)	(55,886)	(55,886)
0664	Student Loan Operations	691	4,393,435	-	806,360	806,360	806,360
0668	College Savings Pool Administr	370	695,989	-	127,740	127,740	127,740

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer				
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019
0673	Dept of Insurance Fed Trust	446	\$ -	\$ 1,304,981	\$ (239,513)	\$ (239,513)	\$ (239,513)
0674	State Charter School Comm	586	-	260,996	(47,903)	(47,903)	(47,903)
0675	Electronics Recycling	532	217,497	-	39,919	39,919	39,919
0689	Agriculture Pesticide Control	406	347,995	-	63,870	63,870	63,870
0692	ICCB Adult Education Fund	684	-	304,495	(55,886)	(55,886)	(55,886)
0698	Long Term Care Ombudsman Fund	402	-	913,487	(167,659)	(167,659)	(167,659)
0700	USDA Women, Infants & Children	444	-	4,828,429	(886,197)	(886,197)	(886,197)
0701	Federal Student Incentive Tr	691	347,995	-	63,870	63,870	63,870
0702	Assist Living & Shared Hou Reg	482	-	-	-	-	-
0705	State Police Whistleblower Rew	493	43,500	-	7,984	7,984	7,984
0710	Homeland Security Emerg Prepar	588	-	3,827,943	(702,571)	(702,571)	(702,571)
0711	State Lottery	458	-	4,045,440	(742,490)	(742,490)	(742,490)
0711	State Lottery	360	-	173,998	(31,935)	(31,935)	(31,935)
0718	Community Mental Health Medical	444	-	1,261,481	(231,529)	(231,529)	(231,529)
0722	Comptroller Debt Recovery Trust Fund	360	1,043,985	-	191,610	191,610	191,610
0724	Dept of Labor Federal Projects	452	391,494	-	71,854	71,854	71,854
0726	Federal Industrial Services	452	-	1,696,475	(311,367)	(311,367)	(311,367)
0731	IL Clean Water	532	-	5,176,424	(950,067)	(950,067)	(950,067)
0732	Secretary of State DUI Adminis	350	-	391,494	(71,854)	(71,854)	(71,854)
0733	Tobacco Settlement Recovery	482	-	-	-	-	-
0737	Energy Administration	420	-	1,043,984	(191,610)	(191,610)	(191,610)
0740	Medicaid Buy In Program Revolv	478	391,494	-	71,854	71,854	71,854
0745	State's Attorney Appel Prosec Co	295	-	1,870,472	(343,302)	(343,302)	(343,302)
0746	Home Inspection Administration	440	-	217,497	(39,919)	(39,919)	(39,919)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	782,988	(143,708)	(143,708)	(143,708)
0755	State Employees Def Comp Plan	416	-	1,000,485	(183,626)	(183,626)	(183,626)
0757	Child Support Administrative	478	-	47,153,301	(8,654,394)	(8,654,394)	(8,654,394)
0762	Local Initiative	444	-	1,174,482	(215,561)	(215,561)	(215,561)
0763	Tourism Promotions	420/422	-	6,524,904	(1,197,564)	(1,197,564)	(1,197,564)
0765	Federal Surface Mining Control	422	-	1,087,484	(199,594)	(199,594)	(199,594)
0772	Career and Technical Education Fund	684	-	565,492	(103,789)	(103,789)	(103,789)
0772	Career and Technical Education	684	-	-	-	-	-
0773	ISAC Loan Purch Prog Payroll	691	-	1,130,983	(207,578)	(207,578)	(207,578)
0776	Pres Libr & Museum Operating	541	-	14,876,779	(2,730,445)	(2,730,445)	(2,730,445)
0790	Private Sewage Disposal Program	482	-	43,499	(7,984)	(7,984)	(7,984)
0792	Cemetery Oversight Lncls&Dscpln	440	-	739,489	(135,724)	(135,724)	(135,724)
0795	Bank & Trust Company	440/360	-	9,004,366	(1,652,638)	(1,652,638)	(1,652,638)
0796	Nuclear Safety Emerg Preparedness	588/360	-	9,004,366	(1,652,638)	(1,652,638)	(1,652,638)
0798	Rehab Servs EL & Second ED Act	444	86,999	-	15,968	15,968	15,968

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		Change in Proportionate Share FY17 Layer					
Fund	Fund Name	Agency #	FY17 Base Layer	FY17 Base Layer	2017	2018	2019
			Deferred Outflow	Deferred Inflow			
0801	AG State Proj & Crt Order Dist	340	\$ 2,783,958	\$ -	\$ 510,960	\$ 510,960	\$ 510,960
0802	Personal Property Tax Replace	360	-	14,789,780	(2,714,478)	(2,714,478)	(2,714,478)
0802	Personal Property Tax Replace	492	-	6,176,909	(1,133,694)	(1,133,694)	(1,133,694)
0802	Personal Property Tax Replace	580	-	2,000,970	(367,253)	(367,253)	(367,253)
0802	Personal Property Tax Replace	548	-	739,489	(135,724)	(135,724)	(135,724)
0802	Personal Property Tax Replace	295	478,493	-	87,821	87,821	87,821
0817	State Police Operations Assist	493	-	7,264,392	(1,333,288)	(1,333,288)	(1,333,288)
0821	Dram Shop	444/492	-	2,740,460	(502,977)	(502,977)	(502,977)
0823	IL State Dental Disciplinary	440	-	695,989	(127,740)	(127,740)	(127,740)
0826	Agriculture Federal Projects	406	-	304,495	(55,886)	(55,886)	(55,886)
0828	Hazardous Waste	532	-	2,609,961	(479,025)	(479,025)	(479,025)
0829	Comm Assoc Manager Lcns & Disc	440	-	608,991	(111,773)	(111,773)	(111,773)
0838	Public Health Federal Projects	482	-	86,999	(15,968)	(15,968)	(15,968)
0850	Real Estate License Admin	360/440	-	1,478,978	(271,448)	(271,448)	(271,448)
0855	National Flood Insurance Program	422	-	304,496	(55,886)	(55,886)	(55,886)
0859	Federal Energy	420	-	217,497	(39,919)	(39,919)	(39,919)
0863	Cycle Rider Safety Training	494	-	565,492	(103,789)	(103,789)	(103,789)
0870	Low Income Energy Block Grant	420	-	1,217,982	(223,545)	(223,545)	(223,545)
0871	Community Services Block Grant	420	-	43,499	(7,984)	(7,984)	(7,984)
0872	Maternal & Child Health Serv Blk	482	-	739,489	(135,724)	(135,724)	(135,724)
0872	Maternal & Child Health Serv Blk	444	-	1,174,483	(215,562)	(215,562)	(215,562)
0873	Preventative Health&Hlth Serv Bl	482	-	608,991	(111,773)	(111,773)	(111,773)
0875	Com Dev/Small City Blk Grant	420	-	173,997	(31,935)	(31,935)	(31,935)
0876	Community MH Servs Block Grant	444	-	782,988	(143,708)	(143,708)	(143,708)
0879	Traffic & Crim Conviction Sur	569/493	-	2,522,963	(463,058)	(463,058)	(463,058)
0882	Sheffield 2/1982 Agreed Order	588	-	130,498	(23,951)	(23,951)	(23,951)
0883	Intra-Agency Services	420	3,392,949	-	622,733	622,733	622,733
0884	DNR Special Projects	422	-	478,493	(87,821)	(87,821)	(87,821)
0885	Wage Theft Prevention Fund	452	-	565,492	(103,789)	(103,789)	(103,789)
0888	Design Professional Admin & In	440	-	217,496	(39,919)	(39,919)	(39,919)
0894	DNR Federal Projects	422	-	956,985	(175,643)	(175,643)	(175,643)
0896	Public Health Spec State Projects	482	-	-	-	-	-
0897	Veterans' Affairs Fed Projects	497	-	304,495	(55,886)	(55,886)	(55,886)
0903	State Surplus Property Rev	416	-	3,088,454	(566,847)	(566,847)	(566,847)
0904	IL State Police Federal Projs	493	-	826,488	(151,691)	(151,691)	(151,691)
0905	IL Forestry Development	422	-	8,743,370	(1,604,735)	(1,604,735)	(1,604,735)
0906	State Police Services	493	-	7,568,888	(1,389,174)	(1,389,174)	(1,389,174)
0911	Juvenile Justice Trust	444	-	173,997	(31,935)	(31,935)	(31,935)
0913	Federal Workforce Training	420	-	3,175,453	(582,814)	(582,814)	(582,814)

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer				
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019
0920	Metabolic Screening and Treatment	482	\$ -	\$ 1,304,980	\$ (239,513)	\$ (239,513)	\$ (239,513)
0921	DHS Recoveries Trust	444	-	913,486	(167,659)	(167,659)	(167,659)
0922	Insurance Producer Admin	446/360	-	6,611,902	(1,213,531)	(1,213,531)	(1,213,531)
0925	Coal Technology Assist	422	4,784,928	-	878,213	878,213	878,213
0929	Violent Crime Victims Assist	340	3,392,950	-	622,733	622,733	622,733
0938	Hearing Instrument Dispen Exam	482	86,999	-	15,968	15,968	15,968
0940	Self-Insurers Security	563	-	43,499	(7,984)	(7,984)	(7,984)
0942	Low-Level Rad Waste Fac Dev&Op	588	-	391,495	(71,854)	(71,854)	(71,854)
0944	Enviro Protection Permit & Insp	532	-	4,741,430	(870,230)	(870,230)	(870,230)
0951	Narcotics Profit Forfeiture	295	-	86,998	(15,967)	(15,967)	(15,967)
0962	Park & Conservation	422/360	-	42,063,876	(7,720,294)	(7,720,294)	(7,720,294)
0963	Vehicle Inspection	532	-	1,304,980	(239,513)	(239,513)	(239,513)
0963	Vehicle Inspection	350	-	1,870,472	(343,302)	(343,302)	(343,302)
0969	Local Tourism Fund	420	86,999	-	15,968	15,968	15,968
0971	Build Illinois Bond	420/507	-	1,913,971	(351,285)	(351,285)	(351,285)
0973	IL Capital Revolving Loan	420	-	956,986	(175,643)	(175,643)	(175,643)
0982	Adeline Jay Geo-Karis IL Beach	422	-	1,304,980	(239,513)	(239,513)	(239,513)
0988	Attorney General Federal Grant	340	-	347,995	(63,870)	(63,870)	(63,870)
0991	Abandoned Minded Lands Reclam	422	-	4,915,427	(902,165)	(902,165)	(902,165)
0997	Insurance Financial Regulation	446	-	9,569,858	(1,756,427)	(1,756,427)	(1,756,427)
UNIV	Chicago State Univ	608	-	9,439,360	(1,732,476)	(1,732,476)	(1,732,476)
UNIV	Eastern IL Univ	612	739,489	-	135,724	135,724	135,724
UNIV	Governor's State Univ	616	-	5,915,912	(1,085,791)	(1,085,791)	(1,085,791)
UNIV	Northeastern State Univ	620	391,494	-	71,854	71,854	71,854
UNIV	Western IL Univ	628	-	3,653,946	(670,636)	(670,636)	(670,636)
UNIV	Illinois State Univ	636	-	2,131,468	(391,204)	(391,204)	(391,204)
UNIV	Northern IL Univ	644	6,829,398	-	1,253,450	1,253,450	1,253,450
UNIV	Southern IL Univ	664	-	45,021,832	(8,263,190)	(8,263,190)	(8,263,190)
UNIV	University of IL	676	-	248,424,814	(45,595,243)	(45,595,243)	(45,595,243)
UNIV	University of IL - Foundation	676A	-	-	-	-	-
			<u>\$ 3,016,918,198</u>	<u>\$ 3,016,918,198</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (326,679,406)	\$ (326,679,406)	\$ (146,509,553)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	374,486,156	374,486,156	167,949,931
0001	General Revenue Requested Appropriation - relating to State Agencies	350	18,042,642	18,042,642	8,091,784
0001	General Revenue Requested Appropriation - relating to State Agencies	416	8,798,715	8,798,715	3,946,057
0001	General Revenue Requested Appropriation - relating to State Agencies	418	25,692,324	25,692,324	11,522,520
0001	General Revenue Requested Appropriation - relating to State Agencies	426	124,849,018	124,849,018	55,992,415
0001	General Revenue Requested Appropriation - relating to State Agencies	444	98,269,305	98,269,305	44,071,917
0001	General Revenue Requested Appropriation - relating to State Agencies	478	6,119,654	6,119,654	2,744,551
0001	General Revenue Requested Appropriation - relating to State Agencies	492	5,851,755	5,851,755	2,624,400
0001	General Revenue Requested Appropriation - relating to State Agencies	586	432,484	432,484	193,959
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(2,638,399)	(2,638,399)	(1,183,272)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	89,068,658	89,068,658	39,945,600
0001	General Revenue	812	12,087,410	12,087,410	5,420,973
0007	Education Assistance Fund	812	149,903,043	149,903,043	67,228,664
0011	Road	494	(21,803,643)	(21,803,643)	(9,778,522)
0011	Road	360	(7,984)	(7,984)	(3,580)
0012	Motor Fuel Tax	492	(2,650,608)	(2,650,608)	(1,188,746)
0012	Motor Fuel Tax	494	(3,584,707)	(3,584,707)	(1,607,675)
0013	Prevent & Treat Alcohol & Sub	444	(143,708)	(143,708)	(64,448)
0014	Food & Drug Safety	482	(55,886)	(55,886)	(25,066)
0016	Teacher Certificate Fee Revolving	586	(71,854)	(71,854)	(32,224)
0018	Transportation Regulatory	524	(311,367)	(311,367)	(139,640)
0021	Financial Institutions	440	(447,090)	(447,090)	(200,514)
0022	General Professions Dedicated	440	(455,074)	(455,074)	(204,093)
0026	Live & Learn	350	7,984	7,984	3,580
0036	IL Veterans' Rehabilitation	444	598,782	598,782	268,542
0039	State Boating Act	422	159,675	159,675	71,612
0040	State Parks	422	654,668	654,668	293,607
0041	Wildlife & Fish	422	(1,700,540)	(1,700,540)	(762,662)
0042	Salmon	422	23,951	23,951	10,743
0044	Lobbyist Registration Admin	350	-	-	-
0045	Agricultural Premium	406	(159,675)	(159,675)	(71,612)
0047	Fire Prevention	592	(1,301,352)	(1,301,352)	(583,634)
0048	Rural/Downstate Health Access	482	-	-	-
0050	Mental Health	444	(1,668,606)	(1,668,606)	(748,336)
0051	Amusement Ride & Patron Safety	452	-	-	-
0052	Federal Title III SS & Employ	427	(12,071,442)	(12,071,442)	(5,413,813)
0052	Federal Title III SS & Employ	360	(7,984)	(7,984)	(3,579)
0054	State Pensions	370	(407,172)	(407,172)	(182,607)

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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0057	IL State Pharmacy Disciplinary	440	\$ 127,740	\$ 127,740	\$ 57,290
0059	Public Utility	524	(2,259,403)	(2,259,403)	(1,013,302)
0063	Public Health Services	482	(1,700,540)	(1,700,540)	(762,662)
0065	US Environmental Protection	532	(2,506,900)	(2,506,900)	(1,124,298)
0067	Radiation Protection	588	(287,415)	(287,415)	(128,902)
0068	Hospital Licensure Fund	482	87,821	87,821	39,388
0072	Underground Storage Tank	532	(71,854)	(71,854)	(32,224)
0072	Underground Storage Tank	592	(111,773)	(111,773)	(50,126)
0072	Underground Storage Tank	492	(119,756)	(119,756)	(53,710)
0074	EPA Special State Projects Trust Fund	532	(103,789)	(103,789)	(46,547)
0075	Compassionate Use of Medical Cannabis	406	231,529	231,529	103,836
0075	Compassionate Use of Medical Cannabis	482	(103,789)	(103,789)	(46,546)
0075	Compassionate Use of Medical Cannabis	440	(111,773)	(111,773)	(50,126)
0075	Compassionate Use of Medical Cannabis	493	55,886	55,886	25,065
0077	Mines & Minerals UIC	422	(15,968)	(15,968)	(7,159)
0078	Solid Waste Management	532	(774,424)	(774,424)	(347,317)
0081	Vocational Rehabilitation	444	(7,808,116)	(7,808,116)	(3,501,789)
0082	Distance Learning	601	-	-	-
0085	IL Gaming Law Enforcement	340	(79,837)	(79,837)	(35,808)
0085	IL Gaming Law Enforcement	492	(175,643)	(175,643)	(78,771)
0089	Subtitle D Management	532	(183,626)	(183,626)	(82,355)
0090	Special Federal Grant Project	295	-	-	-
0091	Clean Air Act (CAA) Permit	532	(1,700,541)	(1,700,541)	(762,658)
0093	IL State Medical Disciplinary	440	(391,204)	(391,204)	(175,448)
0117	St Appellate Defender Federal	290	(39,919)	(39,919)	(17,902)
0118	Facility Licensing	482	(351,285)	(351,285)	(157,546)
0129	State Gaming	565	(3,353,178)	(3,353,178)	(1,503,839)
0129	State Gaming	444	(55,886)	(55,886)	(25,065)
0131	Council on Dev Disabilities	558	(151,691)	(151,691)	(68,032)
0137	Plugging & Restoration	422	(343,302)	(343,302)	(153,962)
0141	Capital Development	511	2,115,696	2,115,696	948,849
0141	Capital Development	422	(103,789)	(103,789)	(46,546)
0141	Capital Development	507	(95,805)	(95,805)	(42,967)
0144	SBE Special Purpose Trust	586	439,107	439,107	196,930
0145	Explosives Regulatory	422	(15,968)	(15,968)	(7,159)
0146	Aggregate Operations Regulatory	422	(23,951)	(23,951)	(10,743)
0147	Coal Mining Regulatory	422	(7,984)	(7,984)	(3,579)
0148	Mental Health Reporting	444	(63,870)	(63,870)	(28,644)
0148	Mental Health Reporting	493	55,886	55,886	25,066

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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0151	Reg CPA Admin & Disciplinary	440	\$ (31,935)	\$ (31,935)	\$ (14,323)
0152	State Crime Laboratory	493	167,659	167,659	75,191
0156	Motor Vehicle Theft Prevention	546	(95,805)	(95,805)	(42,967)
0159	SBE Teacher Certification Institution	586	-	-	-
0161	SBE GED Testing Fund	684	127,740	127,740	57,290
0163	Weights & Measures	406	(199,594)	(199,594)	(89,514)
0163	Weights & Measures	360	39,919	39,919	17,902
0166	State Police Merit BD Public Safety	591	-	-	-
0167	Division of Corp Regis LLP	350	(39,919)	(39,919)	(17,902)
0169	IL Independent Tax Tribunal	564	-	-	-
0175	IL School Asbestos Abatement	482	31,935	31,935	14,322
0177	CHIP Board Payroll Trust	527	(431,123)	(431,123)	(193,350)
0182	Driver Services Administration	350	(463,058)	(463,058)	(207,672)
0184	ICJIA Violence Prevention	546	(335,318)	(335,318)	(150,383)
0185	Secretary of State Spec Lic Pl	350	(143,708)	(143,708)	(64,448)
0193	Loc Govt Health Insurance Res	416	(47,903)	(47,903)	(21,481)
0195	IPTIP Administrative Trust	370	135,724	135,724	60,869
0199	Illinois Fisheries Management	422	(231,529)	(231,529)	(103,836)
0203	Tchr Health Insurance Security	416	(151,691)	(151,691)	(68,033)
0207	Pollution Control Board St Tr	532	(63,870)	(63,870)	(28,645)
0209	State Police Firearm Services	493	(758,457)	(758,457)	(340,154)
0211	DHS Technology Initiative	444	207,578	207,578	93,093
0214	Brownfields Redevelopment	532	(63,870)	(63,870)	(28,644)
0215	Capital Develop Brd Revolving	511	(3,321,243)	(3,321,243)	(1,489,516)
0218	Professions Indirect Cost	440	(846,278)	(846,278)	(379,542)
0218	Professions Indirect Cost	360	(111,773)	(111,773)	(50,126)
0220	DCFS Children's Services	418	7,984	7,984	3,579
0238	IL Health Facilities Planning	482	(191,610)	(191,610)	(85,934)
0240	Emergency Public Health	482	(167,659)	(167,659)	(75,191)
0242	ISAC Accounts Receivable	691	39,919	39,919	17,902
0243	Credit Union	440	(223,545)	(223,545)	(100,257)
0244	Savings & Resid Finance Reg	440	(359,269)	(359,269)	(161,126)
0258	Nursing Dedicated & Professional	440/482	(71,854)	(71,854)	(32,224)
0259	Optometric Lien & Disc Brd	440	(39,919)	(39,919)	(17,901)
0261	Underground Resource Conserv	422	(670,636)	(670,636)	(300,766)
0270	Water Revolving	532	(2,051,826)	(2,051,826)	(920,204)
0274	Self-Insurers Administration	563	(15,967)	(15,967)	(7,163)
0276	Drunk & Drugged Driving Prevention	444	(71,854)	(71,854)	(32,224)
0285	Long Term Care Monitor/Receive	482	(2,155,615)	(2,155,615)	(966,751)

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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0286	IL Affordable Housing Trust	492	\$ 31,935	\$ 31,935	\$ 14,322
0287	Home Care Services Agy Licensure	482	(207,578)	(207,578)	(93,093)
0288	Community Water Supply Lab	532	(79,837)	(79,837)	(35,808)
0290	Fertilizer Control	406	502,977	502,977	225,574
0292	Security Investors Education	350	(7,984)	(7,984)	(3,580)
0294	Used Tire Management	532/482	(479,026)	(479,026)	(214,832)
0298	Natural Areas Acquisition	422	223,545	223,545	100,257
0299	Open Space Lands Acquis&Devel	422	55,886	55,886	25,066
0318	ICJIA Vio Prevent Sp Prj	546	231,529	231,529	103,836
0318	ICJIA Vio Prevent Sp Prj	482	(79,838)	(79,838)	(35,804)
0326	African American HIV/Aids	482	-	-	-
0327	Tattoo & Body Prncg Estab Regis	482	-	-	-
0329	County Provider Trust	478	(518,944)	(518,944)	(232,738)
0333	Federal Support Agreement Rev	466	(686,603)	(686,603)	(307,929)
0335	Criminal Justice Info Projects	546	(7,984)	(7,984)	(3,579)
0336	Environmental Lab Certificate	532	71,854	71,854	32,224
0339	Illinois Community College Board Contracts and Grants Fund	684	(31,935)	(31,935)	(14,323)
0340	Public Health Lab Serv Rev	482	95,805	95,805	42,968
0342	Audit Expense	103	-	-	-
0344	Care Prov for Persons with DD	478	7,984	7,984	3,580
0345	Long Term Care Provider	478	(191,610)	(191,610)	(85,935)
0345	Long Term Care Provider	482	47,903	47,903	21,481
0350	ICCB Federal Trust	684	-	-	-
0357	Child Labor Enforcement	452	(31,935)	(31,935)	(14,323)
0359	IMSA Special Purposes Trust Fund	692	(39,919)	(39,919)	(17,902)
0360	Lead Poisoning Screening	482	(167,659)	(167,659)	(75,192)
0362	Securities Audit & Enforcement	350	(670,636)	(670,636)	(300,766)
0363	Dept of Business Serv Sp Ops	350	(654,668)	(654,668)	(293,607)
0368	Drug Treatment	444	(111,773)	(111,773)	(50,126)
0369	Feed Control	406	215,562	215,562	96,673
0369	Feed Control	482	(55,886)	(55,886)	(25,065)
0370	Tanning Facility Permit	482	-	-	-
0372	Plumbing Licensure & Program	482	(263,464)	(263,464)	(118,159)
0384	Tax Compliance & Admin	492	(4,862,109)	(4,862,109)	(2,180,562)
0386	Appraisal Administration	440	(95,805)	(95,805)	(42,968)
0387	Small Bus Environmental Assist	420	(79,838)	(79,838)	(35,804)
0394	Gaining Early Awareness & Read	444	(71,854)	(71,854)	(32,224)
0396	Senior Health Insurance Prog	402	71,854	71,854	32,224
0398	EMS Assistance	482	7,984	7,984	3,579

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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0408	DHS Special Purpose Trust	444	\$ (534,912)	\$ (534,912)	\$ (239,897)
0410	SBE Federal Dept of Agriculture	586	(135,724)	(135,724)	(60,869)
0421	Public Aid Recoveries Trust	478	(1,445,060)	(1,445,060)	(648,083)
0425	IL Power Agency Operations	360/445	(47,903)	(47,903)	(21,481)
0428	Supreme Court Historic Preserv	210	(15,967)	(15,967)	(7,163)
0434	Court of Claims Admin & Grant	528	(7,984)	(7,984)	(3,579)
0435	Charitable Trust Stabilization Fund	370	127,740	127,740	57,289
0438	IL State Fair	406	-	-	-
0440	Agricultural Master	406	-	-	-
0445	Sex Offender Investigation	493	(7,984)	(7,984)	(3,579)
0447	GI Education	497	55,886	55,886	25,065
0449	Interpreters for the Deaf	526	(7,984)	(7,984)	(3,579)
0453	Monitoring Device Driving Permit	350	111,773	111,773	50,126
0455	IL State Toll Highway Revenue	557	(7,089,577)	(7,089,577)	(3,179,542)
0473	Teachers Retirement System	593	(1,085,791)	(1,085,791)	(486,957)
0476	Wholesale Meat	406	(47,903)	(47,903)	(21,481)
0477	Judges Retirement System	275	(95,805)	(95,805)	(42,967)
0480	Secretary of State ID Security	350	(447,090)	(447,090)	(200,514)
0481	General Assembly	131	(23,951)	(23,951)	(10,743)
0483	Secretary of State Spec Serv	350	(79,837)	(79,837)	(35,808)
0484	Nuclear Civil Protection Planning Fund	588	39,919	39,919	17,902
0488	Criminal Justice Trust	546	479,026	479,026	214,832
0491	Federal Aid Disaster	588	(71,854)	(71,854)	(32,224)
0495	Old Age Survivors Insurance	444	(1,245,466)	(1,245,466)	(558,569)
0497	Federal Civil Prepared Admin	588	(55,886)	(55,886)	(25,066)
0502	Early Intervention Service Rev	444	(167,659)	(167,659)	(75,192)
0505	Athletics Supervision and Reg	440	(63,870)	(63,870)	(28,645)
0506	Small Business Credit Initiatv	420	(23,951)	(23,951)	(10,743)
0514	State Asset Forfeiture	493	(39,919)	(39,919)	(17,902)
0523	Dept of Corrections Reimburse	425	(159,675)	(159,675)	(71,612)
0523	Dept of Corrections Reimburse	426	15,968	15,968	7,159
0524	Health Facilities Plan Review	482	(119,756)	(119,756)	(53,710)
0531	Energy Efficiency Portfolio	420	(175,643)	(175,643)	(78,771)
0533	Attorney General Tobacco	340	(606,766)	(606,766)	(272,121)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,373,206)	(1,373,206)	(615,859)
0535	Sex Offender Registration	493	(31,935)	(31,935)	(14,323)
0536	Leads Maintenance	493	(175,643)	(175,643)	(78,771)
0537	State Offender DNA Identification	493	(215,562)	(215,562)	(96,673)
0538	IL Historic Sites	541	(566,847)	(566,847)	(254,219)

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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0538	IL Historic Sites	422	\$ -	\$ -	\$ -
0539	Death Penalty Abolition	546	(207,578)	(207,578)	(93,093)
0542	Ag Court Order & Vol Comply	340	(1,492,963)	(1,492,963)	(669,564)
0546	Public Pension Regulation	446	(159,675)	(159,675)	(71,612)
0549	IL Charity Bureau	340	(415,156)	(415,156)	(186,187)
0550	Supplemental Low Income Energy	420	167,659	167,659	75,191
0560	SBE Federal Agency Services	586	-	-	-
0561	SBE Federal Dept of Education	586	(1,325,304)	(1,325,304)	(594,373)
0562	Pawnbroker Regulation	440	(63,870)	(63,870)	(28,645)
0564	Renewable Energy Resources Tr	420	-	-	-
0566	DCFS Federal Projects	418	(167,659)	(167,659)	(75,191)
0568	School Infrastructure	511	(375,237)	(375,237)	(168,285)
0568	School Infrastructure	586	39,919	39,919	17,901
0568	School Infrastructure	507	(7,984)	(7,984)	(3,579)
0576	Pesticide Control	406/482	(455,074)	(455,074)	(204,093)
0577	Community College Health Insur	416	(23,951)	(23,951)	(10,743)
0579	Savings Institutions Regulatory Fund	440	(63,870)	(63,870)	(28,645)
0581	Juvenile Acct Incentive Block	444	-	-	-
0582	DCFS Special Purpose Fund	418	135,724	135,724	60,869
0592	DHS Federal Projects	444	(87,821)	(87,821)	(39,388)
0600	Attorney General Whistleblower	340	(742,490)	(742,490)	(332,990)
0606	Health Information Exchange	534	(351,285)	(351,285)	(157,546)
0607	Special Projects Division	442	79,837	79,837	35,808
0608	Partners for Conservation	422/406	(542,896)	(542,896)	(243,476)
0612	Statewide 9-1-1 Fund	493	191,610	191,610	85,934
0618	Services for Older Americans	402	143,708	143,708	64,449
0622	Motor Vehicle License Plate	350	95,805	95,805	42,967
0627	Public Transportation	509	103,789	103,789	46,547
0632	Horse Racing	579	(710,555)	(710,555)	(318,668)
0635	Death Certificate Surcharge	482	(55,886)	(55,886)	(25,066)
0636	Commerce & Comm Affairs Asst	420	(167,659)	(167,659)	(75,191)
0644	Commitment to Human Services Fund	546	255,480	255,480	114,579
0646	Alcoholism & Substance Abuse	444	(103,789)	(103,789)	(46,547)
0649	Motor Carrier Safety Inspection	493	(111,773)	(111,773)	(50,126)
0654	Healthy Smiles	482	(7,984)	(7,984)	(3,580)
0659	Historic Property Adminsitration Fund	420	(7,984)	(7,984)	(3,579)
0660	Academic Quality Assurance Fund	601	(55,886)	(55,886)	(25,065)
0664	Student Loan Operations	691	806,360	806,360	361,635
0668	College Savings Pool Administr	370	127,740	127,740	57,289

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0673	Dept of Insurance Fed Trust	446	\$ (239,513)	\$ (239,513)	\$ (107,416)
0674	State Charter School Comm	586	(47,903)	(47,903)	(21,481)
0675	Electronics Recycling	532	39,919	39,919	17,902
0689	Agriculture Pesticide Control	406	63,870	63,870	28,645
0692	ICCB Adult Education Fund	684	(55,886)	(55,886)	(25,065)
0698	Long Term Care Ombudsman Fund	402	(167,659)	(167,659)	(75,192)
0700	USDA Women, Infants & Children	444	(886,197)	(886,197)	(397,444)
0701	Federal Student Incentive Tr	691	63,870	63,870	28,645
0702	Assist Living & Shared Hou Reg	482	-	-	-
0705	State Police Whistleblower Rew	493	7,984	7,984	3,580
0710	Homeland Security Emerg Prepar	588	(702,571)	(702,571)	(315,088)
0711	State Lottery	458	(742,490)	(742,490)	(332,990)
0711	State Lottery	360	(31,935)	(31,935)	(14,323)
0718	Community Mental Health Medical	444	(231,529)	(231,529)	(103,836)
0722	Comptroller Debt Recovery Trust Fund	360	191,610	191,610	85,935
0724	Dept of Labor Federal Projects	452	71,854	71,854	32,224
0726	Federal Industrial Services	452	(311,367)	(311,367)	(139,640)
0731	IL Clean Water	532	(950,067)	(950,067)	(426,089)
0732	Secretary of State DUI Adminis	350	(71,854)	(71,854)	(32,224)
0733	Tobacco Settlement Recovery	482	-	-	-
0737	Energy Administration	420	(191,610)	(191,610)	(85,934)
0740	Medicaid Buy In Program Revolv	478	71,854	71,854	32,224
0745	State's Attorney Appel Prosec Co	295	(343,302)	(343,302)	(153,962)
0746	Home Inspection Administration	440	(39,919)	(39,919)	(17,902)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(143,708)	(143,708)	(64,448)
0755	State Employees Def Comp Plan	416	(183,626)	(183,626)	(82,355)
0757	Child Support Administrative	478	(8,654,394)	(8,654,394)	(3,881,331)
0762	Local Initiative	444	(215,561)	(215,561)	(96,677)
0763	Tourism Promotions	420/422	(1,197,564)	(1,197,564)	(537,084)
0765	Federal Surface Mining Control	422	(199,594)	(199,594)	(89,514)
0772	Career and Technical Education Fund	684	(103,789)	(103,789)	(46,547)
0772	Career and Technical Education	684	-	-	-
0773	ISAC Loan Purch Prog Payroll	691	(207,578)	(207,578)	(93,093)
0776	Pres Libr & Museum Operating	541	(2,730,445)	(2,730,445)	(1,224,554)
0790	Private Sewage Disposal Program	482	(7,984)	(7,984)	(3,579)
0792	Cemetery Oversight Lncls&Dsclpln	440	(135,724)	(135,724)	(60,869)
0795	Bank & Trust Company	440/360	(1,652,638)	(1,652,638)	(741,176)
0796	Nuclear Safety Emerg Preparedness	588/360	(1,652,638)	(1,652,638)	(741,176)
0798	Rehab Servs EL & Second ED Act	444	15,968	15,968	7,159

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0801	AG State Proj & Crt Order Dist	340	\$ 510,960	\$ 510,960	\$ 229,158
0802	Personal Property Tax Replace	360	(2,714,478)	(2,714,478)	(1,217,390)
0802	Personal Property Tax Replace	492	(1,133,694)	(1,133,694)	(508,439)
0802	Personal Property Tax Replace	580	(367,253)	(367,253)	(164,705)
0802	Personal Property Tax Replace	548	(135,724)	(135,724)	(60,869)
0802	Personal Property Tax Replace	295	87,821	87,821	39,388
0817	State Police Operations Assist	493	(1,333,288)	(1,333,288)	(597,952)
0821	Dram Shop	444/492	(502,977)	(502,977)	(225,575)
0823	IL State Dental Disciplinary	440	(127,740)	(127,740)	(57,289)
0826	Agriculture Federal Projects	406	(55,886)	(55,886)	(25,065)
0828	Hazardous Waste	532	(479,025)	(479,025)	(214,836)
0829	Comm Assoc Manager Lcns & Disc	440	(111,773)	(111,773)	(50,126)
0838	Public Health Federal Projects	482	(15,968)	(15,968)	(7,159)
0850	Real Estate License Admin	360/440	(271,448)	(271,448)	(121,738)
0855	National Flood Insurance Program	422	(55,886)	(55,886)	(25,066)
0859	Federal Energy	420	(39,919)	(39,919)	(17,902)
0863	Cycle Rider Safety Training	494	(103,789)	(103,789)	(46,547)
0870	Low Income Energy Block Grant	420	(223,545)	(223,545)	(100,257)
0871	Community Services Block Grant	420	(7,984)	(7,984)	(3,579)
0872	Maternal & Child Health Serv Blk	482	(135,724)	(135,724)	(60,869)
0872	Maternal & Child Health Serv Blk	444	(215,562)	(215,562)	(96,673)
0873	Preventative Health&Hlth Serv Bl	482	(111,773)	(111,773)	(50,126)
0875	Com Dev/Small City Blk Grant	420	(31,935)	(31,935)	(14,322)
0876	Community MH Servs Block Grant	444	(143,708)	(143,708)	(64,448)
0879	Traffic & Crim Conviction Sur	569/493	(463,058)	(463,058)	(207,673)
0882	Sheffield 2/1982 Agreed Order	588	(23,951)	(23,951)	(10,743)
0883	Intra-Agency Services	420	622,733	622,733	279,284
0884	DNR Special Projects	422	(87,821)	(87,821)	(39,388)
0885	Wage Theft Prevention Fund	452	(103,789)	(103,789)	(46,547)
0888	Design Professional Admin & In	440	(39,919)	(39,919)	(17,901)
0894	DNR Federal Projects	422	(175,643)	(175,643)	(78,770)
0896	Public Health Spec State Projects	482	-	-	-
0897	Veterans' Affairs Fed Projects	497	(55,886)	(55,886)	(25,065)
0903	State Surplus Property Rev	416	(566,847)	(566,847)	(254,219)
0904	IL State Police Federal Projs	493	(151,691)	(151,691)	(68,033)
0905	IL Forestry Development	422	(1,604,735)	(1,604,735)	(719,695)
0906	State Police Services	493	(1,389,174)	(1,389,174)	(623,018)
0911	Juvenile Justice Trust	444	(31,935)	(31,935)	(14,322)
0913	Federal Workforce Training	420	(582,814)	(582,814)	(261,383)

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY17 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022
0920	Metabolic Screening and Treatment	482	\$ (239,513)	\$ (239,513)	\$ (107,415)
0921	DHS Recoveries Trust	444	(167,659)	(167,659)	(75,191)
0922	Insurance Producer Admin	446/360	(1,213,531)	(1,213,531)	(544,247)
0925	Coal Technology Assist	422	878,213	878,213	393,863
0929	Violent Crime Victims Assist	340	622,733	622,733	279,285
0938	Hearing Instrument Dispen Exam	482	15,968	15,968	7,159
0940	Self-Insurers Security	563	(7,984)	(7,984)	(3,579)
0942	Low-Level Rad Waste Fac Dev&Op	588	(71,854)	(71,854)	(32,225)
0944	Enviro Protection Permit & Insp	532	(870,230)	(870,230)	(390,280)
0951	Narcotics Profit Forfeiture	295	(15,967)	(15,967)	(7,163)
0962	Park & Conservation	422/360	(7,720,294)	(7,720,294)	(3,462,406)
0963	Vehicle Inspection	532	(239,513)	(239,513)	(107,415)
0963	Vehicle Inspection	350	(343,302)	(343,302)	(153,962)
0969	Local Tourism Fund	420	15,968	15,968	7,159
0971	Build Illinois Bond	420/507	(351,285)	(351,285)	(157,546)
0973	IL Capital Revolving Loan	420	(175,643)	(175,643)	(78,771)
0982	Adeline Jay Geo-Karis IL Beach	422	(239,513)	(239,513)	(107,415)
0988	Attorney General Federal Grant	340	(63,870)	(63,870)	(28,645)
0991	Abandoned Minded Lands Reclam	422	(902,165)	(902,165)	(404,602)
0997	Insurance Financial Regulation	446	(1,756,427)	(1,756,427)	(787,723)
UNIV	Chicago State Univ	608	(1,732,476)	(1,732,476)	(776,980)
UNIV	Eastern IL Univ	612	135,724	135,724	60,869
UNIV	Governor's State Univ	616	(1,085,791)	(1,085,791)	(486,957)
UNIV	Northeastern State Univ	620	71,854	71,854	32,224
UNIV	Western IL Univ	628	(670,636)	(670,636)	(300,766)
UNIV	Illinois State Univ	636	(391,204)	(391,204)	(175,448)
UNIV	Northern IL Univ	644	1,253,450	1,253,450	562,148
UNIV	Southern IL Univ	664	(8,263,190)	(8,263,190)	(3,705,882)
UNIV	University of IL	676	(45,595,243)	(45,595,243)	(20,448,599)
UNIV	University of IL - Foundation	676A	-	-	-
			\$ -	\$ -	\$ -
			-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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		Change in Proportionate Share FY18 Layer					
Fund	Fund Name	Agency #	FY18 Base Layer	FY18 Base Layer	2018	2019	2020
			Deferred Outflow	Deferred Inflow			
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ -	\$ 5,097,136,465	\$ (991,918,991)	\$ (991,918,991)	\$ (991,918,991)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	6,067,114,172	188,871,810	1,143,924,695	1,143,924,695	1,143,924,695
0001	General Revenue Requested Appropriation - relating to State Agencies	350	406,742,227	-	79,153,333	79,153,333	79,153,333
0001	General Revenue Requested Appropriation - relating to State Agencies	416	-	119,579,981	(23,270,645)	(23,270,645)	(23,270,645)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	448,411,530	-	87,262,313	87,262,313	87,262,313
0001	General Revenue Requested Appropriation - relating to State Agencies	426	2,181,234,267	-	424,475,139	424,475,139	424,475,139
0001	General Revenue Requested Appropriation - relating to State Agencies	444	1,677,687,062	-	326,483,248	326,483,248	326,483,248
0001	General Revenue Requested Appropriation - relating to State Agencies	478	92,482,385	-	17,997,367	17,997,367	17,997,367
0001	General Revenue Requested Appropriation - relating to State Agencies	492	-	69,291,829	(13,484,411)	(13,484,411)	(13,484,411)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	43,679,966	-	8,500,261	8,500,261	8,500,261
0001	General Revenue Requested Appropriation - relating to State Agencies	691	25,835,184	-	5,027,609	5,027,609	5,027,609
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	1,191,041,551	-	231,780,481	231,780,481	231,780,481
0001	General Revenue	812	-	68,484,728	(13,327,346)	(13,327,346)	(13,327,346)
0007	Education Assistance Fund	812	-	253,040,668	(49,242,520)	(49,242,520)	(49,242,520)
0011	Road	494	-	24,607,459	(4,788,690)	(4,788,690)	(4,788,690)
0011	Road	360	-	-	-	-	-
0012	Motor Fuel Tax	492	-	6,604,207	(1,285,200)	(1,285,200)	(1,285,200)
0012	Motor Fuel Tax	494	-	1,311,794	(255,279)	(255,279)	(255,279)
0013	Prevent & Treat Alcohol & Sub	444	-	588,046	(114,436)	(114,436)	(114,436)
0014	Food & Drug Safety	482	2,080,778	-	404,926	404,926	404,926
0016	Teacher Certificate Fee Revolving	586	-	9,182,562	(1,786,956)	(1,786,956)	(1,786,956)
0018	Transportation Regulatory	524	-	271,407	(52,817)	(52,817)	(52,817)
0021	Financial Institutions	440	-	995,155	(193,660)	(193,660)	(193,660)
0022	General Professions Dedicated	440	-	90,468	(17,605)	(17,605)	(17,605)
0026	Live & Learn	350	45,233	-	8,802	8,802	8,802
0036	IL Veterans' Rehabilitation	444	-	3,437,806	(669,008)	(669,008)	(669,008)
0039	State Boating Act	422	3,030,698	-	589,783	589,783	589,783
0040	State Parks	422	3,256,870	-	633,797	633,797	633,797
0041	Wildlife & Fish	422	-	35,056,582	(6,822,123)	(6,822,123)	(6,822,123)
0042	Salmon	422	45,235	-	8,803	8,803	8,803
0044	Lobbyist Registration Admin	350	-	497,578	(96,830)	(96,830)	(96,830)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	-	3,935,383	(765,838)	(765,838)	(765,838)
0048	Rural/Downstate Health Access	482	90,469	-	17,606	17,606	17,606
0050	Mental Health	444	7,192,253	-	1,399,635	1,399,635	1,399,635
0051	Amusement Ride & Patron Safety	452	180,937	-	35,211	35,211	35,211
0052	Federal Title III SS & Employ	427	-	44,284,377	(8,617,881)	(8,617,881)	(8,617,881)
0052	Federal Title III SS & Employ	360	-	90,469	(17,606)	(17,606)	(17,606)
0054	State Pensions	370	-	2,306,950	(448,940)	(448,940)	(448,940)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer				
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020
0057	IL State Pharmacy Disciplinary	440	\$ -	\$ 45,235	\$ (8,803)	\$ (8,803)	\$ (8,803)
0059	Public Utility	524	-	3,935,384	(765,838)	(765,838)	(765,838)
0063	Public Health Services	482	-	13,570,289	(2,640,821)	(2,640,821)	(2,640,821)
0065	US Environmental Protection	532	-	11,987,089	(2,332,726)	(2,332,726)	(2,332,726)
0067	Radiation Protection	588	-	904,685	(176,055)	(176,055)	(176,055)
0068	Hospital Licensure Fund	482	995,154	-	193,660	193,660	193,660
0072	Underground Storage Tank	532	-	3,980,619	(774,641)	(774,641)	(774,641)
0072	Underground Storage Tank	592	-	1,040,389	(202,463)	(202,463)	(202,463)
0072	Underground Storage Tank	492	-	678,514	(132,041)	(132,041)	(132,041)
0074	EPA Special State Projects Trust Fund	532	-	452,343	(88,027)	(88,027)	(88,027)
0075	Compassionate Use of Medical Cannabis	406	-	859,451	(167,252)	(167,252)	(167,252)
0075	Compassionate Use of Medical Cannabis	482	1,357,030	-	264,082	264,082	264,082
0075	Compassionate Use of Medical Cannabis	440	180,938	-	35,211	35,211	35,211
0075	Compassionate Use of Medical Cannabis	493	-	45,233	(8,802)	(8,802)	(8,802)
0077	Mines & Minerals UIC	422	-	180,938	(35,211)	(35,211)	(35,211)
0078	Solid Waste Management	532	-	3,166,402	(616,192)	(616,192)	(616,192)
0081	Vocational Rehabilitation	444	-	2,578,354	(501,756)	(501,756)	(501,756)
0082	Distance Learning	601	45,235	-	8,803	8,803	8,803
0085	IL Gaming Law Enforcement	340	-	542,811	(105,633)	(105,633)	(105,633)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	-	361,874	(70,422)	(70,422)	(70,422)
0090	Special Federal Grant Project	295	-	226,171	(44,014)	(44,014)	(44,014)
0091	Clean Air Act (CAA) Permit	532	-	6,785,145	(1,320,411)	(1,320,411)	(1,320,411)
0093	IL State Medical Disciplinary	440	-	2,261,715	(440,137)	(440,137)	(440,137)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	407,109	-	79,225	79,225	79,225
0129	State Gaming	565	-	22,481,447	(4,374,961)	(4,374,961)	(4,374,961)
0129	State Gaming	444	90,468	-	17,605	17,605	17,605
0131	Council on Dev Disabilities	558	-	361,874	(70,422)	(70,422)	(70,422)
0137	Plugging & Restoration	422	542,811	-	105,633	105,633	105,633
0141	Capital Development	511	-	9,137,329	(1,778,153)	(1,778,153)	(1,778,153)
0141	Capital Development	422	-	904,686	(176,055)	(176,055)	(176,055)
0141	Capital Development	507	-	226,172	(44,014)	(44,014)	(44,014)
0144	SBE Special Purpose Trust	586	-	1,221,327	(237,674)	(237,674)	(237,674)
0145	Explosives Regulatory	422	-	271,406	(52,816)	(52,816)	(52,816)
0146	Aggregate Operations Regulatory	422	-	497,577	(96,830)	(96,830)	(96,830)
0147	Coal Mining Regulatory	422	-	361,875	(70,422)	(70,422)	(70,422)
0148	Mental Health Reporting	444	-	90,470	(17,606)	(17,606)	(17,606)
0148	Mental Health Reporting	493	1,040,389	-	202,463	202,463	202,463

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		Change in Proportionate Share FY18 Layer					
Fund	Fund Name	Agency #	FY18 Base Layer	FY18 Base Layer	2018	2019	2020
			Deferred Outflow	Deferred Inflow			
0151	Reg CPA Admin & Disciplinary	440	\$ -	\$ 633,282	\$ (123,239)	\$ (123,239)	\$ (123,239)
0152	State Crime Laboratory	493	1,673,670	-	325,702	325,702	325,702
0156	Motor Vehicle Theft Prevention	546	-	316,641	(61,619)	(61,619)	(61,619)
0159	SBE Teacher Certification Institution	586	2,940,230	-	572,178	572,178	572,178
0161	SBE GED Testing Fund	684	-	407,109	(79,225)	(79,225)	(79,225)
0163	Weights & Measures	406	-	1,583,200	(308,096)	(308,096)	(308,096)
0163	Weights & Measures	360	-	-	-	-	-
0166	State Police Merit BD Public Safety	591	7,961,237	-	1,549,282	1,549,282	1,549,282
0167	Division of Corp Regis LLP	350	-	135,703	(26,408)	(26,408)	(26,408)
0169	IL Independent Tax Tribunal	564	135,703	-	26,408	26,408	26,408
0175	IL School Asbestos Abatement	482	-	1,357,030	(264,082)	(264,082)	(264,082)
0177	CHIP Board Payroll Trust	527	-	2,578,355	(501,756)	(501,756)	(501,756)
0182	Driver Services Administration	350	-	1,085,623	(211,266)	(211,266)	(211,266)
0184	ICJIA Violence Prevention	546	-	-	-	-	-
0185	Secretary of State Spec Lic Pl	350	-	3,121,166	(607,389)	(607,389)	(607,389)
0193	Loc Govt Health Insurance Res	416	-	814,219	(158,450)	(158,450)	(158,450)
0195	IPTIP Administrative Trust	370	-	1,673,669	(325,701)	(325,701)	(325,701)
0199	Illinois Fisheries Management	422	-	1,492,733	(290,491)	(290,491)	(290,491)
0203	Tchr Health Insurance Security	416	-	135,703	(26,408)	(26,408)	(26,408)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	-	2,126,011	(413,729)	(413,729)	(413,729)
0211	DHS Technology Initiative	444	-	-	-	-	-
0214	Brownfields Redevelopment	532	-	1,266,561	(246,477)	(246,477)	(246,477)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	-	9,544,437	(1,857,378)	(1,857,378)	(1,857,378)
0218	Professions Indirect Cost	360	-	135,703	(26,408)	(26,408)	(26,408)
0220	DCFS Children's Services	418	-	45,235	(8,803)	(8,803)	(8,803)
0238	IL Health Facilities Planning	482	-	859,452	(167,252)	(167,252)	(167,252)
0240	Emergency Public Health	482	316,640	-	61,619	61,619	61,619
0242	ISAC Accounts Receivable	691	135,703	-	26,408	26,408	26,408
0243	Credit Union	440	-	1,673,670	(325,702)	(325,702)	(325,702)
0244	Savings & Resid Finance Reg	440	-	904,686	(176,055)	(176,055)	(176,055)
0258	Nursing Dedicated & Professional	440/482	-	45,235	(8,803)	(8,803)	(8,803)
0259	Optometric Lien & Disc Brd	440	-	45,235	(8,803)	(8,803)	(8,803)
0261	Underground Resource Conserv	422	180,937	-	35,211	35,211	35,211
0270	Water Revolving	532	-	5,563,819	(1,082,737)	(1,082,737)	(1,082,737)
0274	Self-Insurers Administration	563	-	180,938	(35,211)	(35,211)	(35,211)
0276	Drunk & Drugged Driving Prevention	444	407,107	-	79,224	79,224	79,224
0285	Long Term Care Monitor/Receive	482	-	8,187,408	(1,593,296)	(1,593,296)	(1,593,296)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer				
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020
0286	IL Affordable Housing Trust	492	\$ -	\$ 180,937	\$ (35,211)	\$ (35,211)	\$ (35,211)
0287	Home Care Services Agy Licensure	482	949,921	-	184,858	184,858	184,858
0288	Community Water Supply Lab	532	-	180,938	(35,211)	(35,211)	(35,211)
0290	Fertilizer Control	406	-	1,266,561	(246,477)	(246,477)	(246,477)
0292	Security Investors Education	350	-	45,234	(8,803)	(8,803)	(8,803)
0294	Used Tire Management	532/482	-	2,442,651	(475,348)	(475,348)	(475,348)
0298	Natural Areas Acquisition	422	-	1,718,903	(334,504)	(334,504)	(334,504)
0299	Open Space Lands Acquis&Devel	422	135,704	-	26,408	26,408	26,408
0318	ICJIA Vio Prevent Sp Prj	546	-	1,311,795	(255,279)	(255,279)	(255,279)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	45,235	-	8,803	8,803	8,803
0327	Tatoo & Body Prcng Estab Regis	482	271,406	-	52,816	52,816	52,816
0329	County Provider Trust	478	-	3,166,401	(616,192)	(616,192)	(616,192)
0333	Federal Support Agreement Rev	466	-	3,935,385	(765,838)	(765,838)	(765,838)
0335	Criminal Justice Info Projects	546	-	-	-	-	-
0336	Environmental Lab Certificate	532	-	226,172	(44,014)	(44,014)	(44,014)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	497,576	(96,830)	(96,830)	(96,830)
0340	Public Health Lab Serv Rev	482	-	1,040,390	(202,463)	(202,463)	(202,463)
0342	Audit Expense	103	1,764,137	-	343,307	343,307	343,307
0344	Care Prov for Persons with DD	478	-	45,235	(8,803)	(8,803)	(8,803)
0345	Long Term Care Provider	478	-	723,749	(140,844)	(140,844)	(140,844)
0345	Long Term Care Provider	482	-	316,641	(61,619)	(61,619)	(61,619)
0350	ICCB Federal Trust	684	1,040,389	-	202,463	202,463	202,463
0357	Child Labor Enforcement	452	-	316,639	(61,619)	(61,619)	(61,619)
0359	IMSA Special Purposes Trust Fund	692	45,234	-	8,803	8,803	8,803
0360	Lead Poisoning Screening	482	2,306,949	-	448,940	448,940	448,940
0362	Securities Audit & Enforcement	350	-	3,799,681	(739,430)	(739,430)	(739,430)
0363	Dept of Business Serv Sp Ops	350	-	5,473,350	(1,065,131)	(1,065,131)	(1,065,131)
0368	Drug Treatment	444	-	90,469	(17,606)	(17,606)	(17,606)
0369	Feed Control	406	45,233	-	8,802	8,802	8,802
0369	Feed Control	482	-	-	-	-	-
0370	Tanning Facility Permit	482	-	-	-	-	-
0372	Plumbing Licensure & Program	482	-	859,451	(167,252)	(167,252)	(167,252)
0384	Tax Compliance & Admin	492	127,877,363	-	24,885,342	24,885,342	24,885,342
0386	Appraisal Administration	440	-	226,173	(44,014)	(44,014)	(44,014)
0387	Small Bus Environmental Assist	420	-	45,235	(8,803)	(8,803)	(8,803)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	-	45,234	(8,803)	(8,803)	(8,803)
0398	EMS Assistance	482	-	1,673,669	(325,701)	(325,701)	(325,701)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer				
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020
0408	DHS Special Purpose Trust	444	\$ -	\$ 1,628,435	\$ (316,899)	\$ (316,899)	\$ (316,899)
0410	SBE Federal Dept of Agriculture	586	-	1,130,858	(220,069)	(220,069)	(220,069)
0421	Public Aid Recoveries Trust	478	-	21,033,950	(4,093,274)	(4,093,274)	(4,093,274)
0425	IL Power Agency Operations	360/445	90,470	-	17,606	17,606	17,606
0428	Supreme Court Historic Preserv	210	-	588,046	(114,436)	(114,436)	(114,436)
0434	Court of Claims Admin & Grant	528	-	180,938	(35,211)	(35,211)	(35,211)
0435	Charitable Trust Stabilization Fund	370	-	-	-	-	-
0438	IL State Fair	406	180,937	-	35,211	35,211	35,211
0440	Agricultural Master	406	-	497,577	(96,830)	(96,830)	(96,830)
0445	Sex Offender Investigation	493	90,469	-	17,606	17,606	17,606
0447	GI Education	497	-	361,874	(70,422)	(70,422)	(70,422)
0449	Interpreters for the Deaf	526	-	-	-	-	-
0453	Monitoring Device Driving Permit	350	-	2,126,012	(413,729)	(413,729)	(413,729)
0455	IL State Toll Highway Revenue	557	44,103,441	-	8,582,670	8,582,670	8,582,670
0473	Teachers Retirement System	593	-	10,856,231	(2,112,657)	(2,112,657)	(2,112,657)
0476	Wholesale Meat	406	-	1,673,668	(325,701)	(325,701)	(325,701)
0477	Judges Retirement System	275	-	2,261,715	(440,137)	(440,137)	(440,137)
0480	Secretary of State ID Security	350	135,704	-	26,408	26,408	26,408
0481	General Assembly	131	-	588,046	(114,436)	(114,436)	(114,436)
0483	Secretary of State Spec Serv	350	-	15,967,708	(3,107,367)	(3,107,367)	(3,107,367)
0484	Nuclear Civil Protection Planning Fund	588	-	45,234	(8,803)	(8,803)	(8,803)
0488	Criminal Justice Trust	546	-	3,075,933	(598,586)	(598,586)	(598,586)
0491	Federal Aid Disaster	588	-	904,685	(176,055)	(176,055)	(176,055)
0495	Old Age Survivors Insurance	444	-	36,820,720	(7,165,429)	(7,165,429)	(7,165,429)
0497	Federal Civil Prepared Admin	588	-	135,702	(26,408)	(26,408)	(26,408)
0502	Early Intervention Service Rev	444	90,468	-	17,605	17,605	17,605
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	-	226,171	(44,014)	(44,014)	(44,014)
0514	State Asset Forfeiture	493	180,937	-	35,211	35,211	35,211
0523	Dept of Corrections Reimburse	425	180,937	-	35,211	35,211	35,211
0523	Dept of Corrections Reimburse	426	1,040,389	-	202,463	202,463	202,463
0524	Health Facilities Plan Review	482	-	497,579	(96,830)	(96,830)	(96,830)
0531	Energy Efficiency Portfolio	420	-	8,775,454	(1,707,731)	(1,707,731)	(1,707,731)
0533	Attorney General Tobacco	340	-	4,840,070	(941,893)	(941,893)	(941,893)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	5,880,459	(1,144,356)	(1,144,356)	(1,144,356)
0535	Sex Offender Registration	493	180,938	-	35,211	35,211	35,211
0536	Leads Maintenance	493	-	-	-	-	-
0537	State Offender DNA Identification	493	-	588,047	(114,436)	(114,436)	(114,436)
0538	IL Historic Sites	541	-	-	-	-	-

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer				
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020
0538	IL Historic Sites	422	\$ 2,849,760	\$ -	\$ 554,572	\$ 554,572	\$ 554,572
0539	Death Penalty Abolition	546	-	768,983	(149,647)	(149,647)	(149,647)
0542	Ag Court Order & Vol Comply	340	542,813	-	105,633	105,633	105,633
0546	Public Pension Regulation	446	-	995,155	(193,660)	(193,660)	(193,660)
0549	IL Charity Bureau	340	-	633,279	(123,238)	(123,238)	(123,238)
0550	Supplemental Low Income Energy	420	1,492,731	-	290,490	290,490	290,490
0560	SBE Federal Agency Services	586	-	452,344	(88,028)	(88,028)	(88,028)
0561	SBE Federal Dept of Education	586	-	9,318,266	(1,813,364)	(1,813,364)	(1,813,364)
0562	Pawnbroker Regulation	440	180,937	-	35,211	35,211	35,211
0564	Renewable Energy Resources Tr	420	-	-	-	-	-
0566	DCFS Federal Projects	418	-	633,281	(123,239)	(123,239)	(123,239)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	-	497,577	(96,830)	(96,830)	(96,830)
0568	School Infrastructure	507	-	180,937	(35,211)	(35,211)	(35,211)
0576	Pesticide Control	406/482	-	633,281	(123,239)	(123,239)	(123,239)
0577	Community College Health Insur	416	-	497,578	(96,830)	(96,830)	(96,830)
0579	Savings Institutions Regulatory Fund	440	-	452,344	(88,028)	(88,028)	(88,028)
0581	Juvenile Acct Incentive Block	444	180,937	-	35,211	35,211	35,211
0582	DCFS Special Purpose Fund	418	226,171	-	44,014	44,014	44,014
0592	DHS Federal Projects	444	45,234	-	8,803	8,803	8,803
0600	Attorney General Whistleblower	340	-	1,854,605	(360,912)	(360,912)	(360,912)
0606	Health Information Exchange	534	-	361,875	(70,422)	(70,422)	(70,422)
0607	Special Projects Division	442	-	814,217	(158,449)	(158,449)	(158,449)
0608	Partners for Conservation	422/406	-	1,176,091	(228,871)	(228,871)	(228,871)
0612	Statewide 9-1-1 Fund	493	361,874	-	70,422	70,422	70,422
0618	Services for Older Americans	402	-	1,221,327	(237,674)	(237,674)	(237,674)
0622	Motor Vehicle License Plate	350	-	2,261,715	(440,137)	(440,137)	(440,137)
0627	Public Transportation	509	-	271,405	(52,816)	(52,816)	(52,816)
0632	Horse Racing	579	-	3,075,933	(598,586)	(598,586)	(598,586)
0635	Death Certificate Surcharge	482	135,703	-	26,408	26,408	26,408
0636	Commerce & Comm Affairs Asst	420	-	-	-	-	-
0644	Commitment to Human Services Fund	546	-	1,447,497	(281,688)	(281,688)	(281,688)
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	723,749	(140,844)	(140,844)	(140,844)
0654	Healthy Smiles	482	-	-	-	-	-
0659	Historic Property Adminsitration Fund	420	90,468	-	17,605	17,605	17,605
0660	Academic Quality Assurance Fund	601	90,468	-	17,605	17,605	17,605
0664	Student Loan Operations	691	-	18,907,937	(3,679,545)	(3,679,545)	(3,679,545)
0668	College Savings Pool Administr	370	723,749	-	140,844	140,844	140,844

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer				
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020
0673	Dept of Insurance Fed Trust	446	\$ -	\$ 45,235	\$ (8,803)	\$ (8,803)	\$ (8,803)
0674	State Charter School Comm	586	814,217	-	158,449	158,449	158,449
0675	Electronics Recycling	532	-	316,640	(61,619)	(61,619)	(61,619)
0689	Agriculture Pesticide Control	406	-	497,576	(96,830)	(96,830)	(96,830)
0692	ICCB Adult Education Fund	684	-	859,452	(167,252)	(167,252)	(167,252)
0698	Long Term Care Ombudsman Fund	402	-	678,514	(132,041)	(132,041)	(132,041)
0700	USDA Women, Infants & Children	444	-	1,673,668	(325,701)	(325,701)	(325,701)
0701	Federal Student Incentive Tr	691	1,764,137	-	343,307	343,307	343,307
0702	Assist Living & Shared Hou Reg	482	588,045	-	114,435	114,435	114,435
0705	State Police Whistleblower Rew	493	-	45,234	(8,803)	(8,803)	(8,803)
0710	Homeland Security Emerg Prepar	588	-	1,718,904	(334,504)	(334,504)	(334,504)
0711	State Lottery	458	-	10,358,655	(2,015,827)	(2,015,827)	(2,015,827)
0711	State Lottery	360	135,703	-	26,408	26,408	26,408
0718	Community Mental Health Medical	444	768,983	-	149,647	149,647	149,647
0722	Comptroller Debt Recovery Trust Fund	360	90,469	-	17,606	17,606	17,606
0724	Dept of Labor Federal Projects	452	-	1,809,372	(352,110)	(352,110)	(352,110)
0726	Federal Industrial Services	452	-	1,402,262	(272,885)	(272,885)	(272,885)
0731	IL Clean Water	532	-	7,599,364	(1,478,860)	(1,478,860)	(1,478,860)
0732	Secretary of State DUI Adminis	350	-	1,945,075	(378,518)	(378,518)	(378,518)
0733	Tobacco Settlement Recovery	482	45,235	-	8,803	8,803	8,803
0737	Energy Administration	420	-	180,938	(35,211)	(35,211)	(35,211)
0740	Medicaid Buy In Program Revolv	478	-	1,583,202	(308,096)	(308,096)	(308,096)
0745	State's Attorney Appel Prosec Co	295	-	316,640	(61,619)	(61,619)	(61,619)
0746	Home Inspection Administration	440	316,640	-	61,619	61,619	61,619
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	-	-	-	-
0755	State Employees Def Comp Plan	416	-	45,234	(8,803)	(8,803)	(8,803)
0757	Child Support Administrative	478	-	51,748,038	(10,070,333)	(10,070,333)	(10,070,333)
0762	Local Initiative	444	-	226,173	(44,014)	(44,014)	(44,014)
0763	Tourism Promotions	420/422	13,344,118	-	2,596,808	2,596,808	2,596,808
0765	Federal Surface Mining Control	422	-	2,261,716	(440,137)	(440,137)	(440,137)
0772	Career and Technical Education Fund	684	-	-	-	-	-
0772	Career and Technical Education	684	678,514	-	132,041	132,041	132,041
0773	ISAC Loan Purch Prog Payroll	691	316,640	-	61,619	61,619	61,619
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	-	135,702	(26,408)	(26,408)	(26,408)
0792	Cemetery Oversight Lncls&Dscpln	440	-	361,875	(70,422)	(70,422)	(70,422)
0795	Bank & Trust Company	440/360	-	5,111,476	(994,710)	(994,710)	(994,710)
0796	Nuclear Safety Emerg Preparedness	588/360	-	6,423,270	(1,249,989)	(1,249,989)	(1,249,989)
0798	Rehab Servs EL & Second ED Act	444	-	180,937	(35,211)	(35,211)	(35,211)

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		Change in Proportionate Share FY18 Layer					
Fund	Fund Name	Agency #	FY18 Base Layer	FY18 Base Layer	2018	2019	2020
			Deferred Outflow	Deferred Inflow			
0801	AG State Proj & Crt Order Dist	340	\$ 7,327,956	\$ -	\$ 1,426,044	\$ 1,426,044	\$ 1,426,044
0802	Personal Property Tax Replace	360	100,782,019	-	19,612,502	19,612,502	19,612,502
0802	Personal Property Tax Replace	492	-	9,996,780	(1,945,405)	(1,945,405)	(1,945,405)
0802	Personal Property Tax Replace	580	-	1,447,498	(281,688)	(281,688)	(281,688)
0802	Personal Property Tax Replace	548	271,406	-	52,816	52,816	52,816
0802	Personal Property Tax Replace	295	-	-	-	-	-
0817	State Police Operations Assist	493	-	-	-	-	-
0821	Dram Shop	444/492	45,234	-	8,803	8,803	8,803
0823	IL State Dental Disciplinary	440	-	271,406	(52,816)	(52,816)	(52,816)
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	-	1,130,858	(220,069)	(220,069)	(220,069)
0829	Comm Assoc Manager Lcns & Disc	440	-	814,217	(158,449)	(158,449)	(158,449)
0838	Public Health Federal Projects	482	-	180,937	(35,211)	(35,211)	(35,211)
0850	Real Estate License Admin	360/440	-	2,759,292	(536,967)	(536,967)	(536,967)
0855	National Flood Insurance Program	422	271,406	-	52,816	52,816	52,816
0859	Federal Energy	420	-	542,813	(105,633)	(105,633)	(105,633)
0863	Cycle Rider Safety Training	494	497,577	-	96,830	96,830	96,830
0870	Low Income Energy Block Grant	420	-	1,537,966	(299,293)	(299,293)	(299,293)
0871	Community Services Block Grant	420	1,085,622	-	211,266	211,266	211,266
0872	Maternal & Child Health Serv Blk	482	226,172	-	44,014	44,014	44,014
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	-	-	-	-
0875	Com Dev/Small City Blk Grant	420	-	135,702	(26,408)	(26,408)	(26,408)
0876	Community MH Servs Block Grant	444	814,216	-	158,449	158,449	158,449
0879	Traffic & Crim Conviction Sur	569/493	-	949,920	(184,857)	(184,857)	(184,857)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	-	2,668,823	(519,361)	(519,361)	(519,361)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	407,109	(79,225)	(79,225)	(79,225)
0888	Design Professional Admin & In	440	-	361,874	(70,422)	(70,422)	(70,422)
0894	DNR Federal Projects	422	-	1,176,092	(228,871)	(228,871)	(228,871)
0896	Public Health Spec State Projects	482	723,749	-	140,844	140,844	140,844
0897	Veterans' Affairs Fed Projects	497	-	90,469	(17,606)	(17,606)	(17,606)
0903	State Surplus Property Rev	416	-	4,297,259	(836,260)	(836,260)	(836,260)
0904	IL State Police Federal Projs	493	-	723,749	(140,844)	(140,844)	(140,844)
0905	IL Forestry Development	422	-	3,121,166	(607,389)	(607,389)	(607,389)
0906	State Police Services	493	-	2,985,463	(580,981)	(580,981)	(580,981)
0911	Juvenile Justice Trust	444	-	135,703	(26,408)	(26,408)	(26,408)
0913	Federal Workforce Training	420	-	4,116,321	(801,049)	(801,049)	(801,049)

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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		Change in Proportionate Share FY18 Layer					
Fund	Fund Name	Agency #	FY18 Base Layer	FY18 Base Layer	2018	2019	2020
			Deferred Outflow	Deferred Inflow			
0920	Metabolic Screening and Treatment	482	\$ -	\$ 2,623,589	\$ (510,559)	\$ (510,559)	\$ (510,559)
0921	DHS Recoveries Trust	444	-	7,327,956	(1,426,044)	(1,426,044)	(1,426,044)
0922	Insurance Producer Admin	446/360	-	5,699,521	(1,109,145)	(1,109,145)	(1,109,145)
0925	Coal Technology Assist	422	-	768,984	(149,647)	(149,647)	(149,647)
0929	Violent Crime Victims Assist	340	-	1,854,606	(360,912)	(360,912)	(360,912)
0938	Hearing Instrument Dispen Exam	482	-	90,469	(17,606)	(17,606)	(17,606)
0940	Self-Insurers Security	563	-	-	-	-	-
0942	Low-Level Rad Waste Fac Dev&Op	588	-	542,811	(105,633)	(105,633)	(105,633)
0944	Enviro Protection Permit & Insp	532	-	1,809,372	(352,110)	(352,110)	(352,110)
0951	Narcotics Profit Forfeiture	295	271,406	-	52,816	52,816	52,816
0962	Park & Conservation	422/360	2,578,354	-	501,756	501,756	501,756
0963	Vehicle Inspection	532	-	5,247,180	(1,021,118)	(1,021,118)	(1,021,118)
0963	Vehicle Inspection	350	-	1,311,795	(255,279)	(255,279)	(255,279)
0969	Local Tourism Fund	420	588,045	-	114,435	114,435	114,435
0971	Build Illinois Bond	420/507	-	2,035,544	(396,123)	(396,123)	(396,123)
0973	IL Capital Revolving Loan	420	-	1,628,434	(316,898)	(316,898)	(316,898)
0982	Adeline Jay Geo-Karis IL Beach	422	-	90,469	(17,606)	(17,606)	(17,606)
0988	Attorney General Federal Grant	340	361,873	-	70,422	70,422	70,422
0991	Abandoned Minded Lands Reclam	422	-	3,256,870	(633,797)	(633,797)	(633,797)
0997	Insurance Financial Regulation	446	-	6,649,440	(1,294,002)	(1,294,002)	(1,294,002)
UNIV	Chicago State Univ	608	-	1,990,310	(387,321)	(387,321)	(387,321)
UNIV	Eastern IL Univ	612	-	2,759,292	(536,967)	(536,967)	(536,967)
UNIV	Governor's State Univ	616	-	23,024,258	(4,480,594)	(4,480,594)	(4,480,594)
UNIV	Northeastern State Univ	620	-	678,514	(132,041)	(132,041)	(132,041)
UNIV	Western IL Univ	628	-	1,176,092	(228,871)	(228,871)	(228,871)
UNIV	Illinois State Univ	636	-	5,473,350	(1,065,131)	(1,065,131)	(1,065,131)
UNIV	Northern IL Univ	644	-	6,694,677	(1,302,805)	(1,302,805)	(1,302,805)
UNIV	Southern IL Univ	664	-	35,916,033	(6,989,374)	(6,989,374)	(6,989,374)
UNIV	University of IL	676	-	129,822,437	(25,263,860)	(25,263,860)	(25,263,860)
UNIV	University of IL - Foundation	676A	35,373,222	-	6,883,742	6,883,742	6,883,742
			<u>\$ 6,459,205,070</u>	<u>\$ 6,459,205,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (991,918,991)	\$ (991,918,991)	\$ (137,541,510)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	1,143,924,695	1,143,924,695	158,618,887
0001	General Revenue Requested Appropriation - relating to State Agencies	350	79,153,333	79,153,333	10,975,562
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(23,270,645)	(23,270,645)	(3,226,756)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	87,262,313	87,262,313	12,099,965
0001	General Revenue Requested Appropriation - relating to State Agencies	426	424,475,139	424,475,139	58,858,572
0001	General Revenue Requested Appropriation - relating to State Agencies	444	326,483,248	326,483,248	45,270,822
0001	General Revenue Requested Appropriation - relating to State Agencies	478	17,997,367	17,997,367	2,495,550
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(13,484,411)	(13,484,411)	(1,869,774)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	8,500,261	8,500,261	1,178,661
0001	General Revenue Requested Appropriation - relating to State Agencies	691	5,027,609	5,027,609	697,139
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	231,780,481	231,780,481	32,139,146
0001	General Revenue	812	(13,327,346)	(13,327,346)	(1,847,998)
0007	Education Assistance Fund	812	(49,242,520)	(49,242,520)	(6,828,068)
0011	Road	494	(4,788,690)	(4,788,690)	(664,009)
0011	Road	360	-	-	-
0012	Motor Fuel Tax	492	(1,285,200)	(1,285,200)	(178,207)
0012	Motor Fuel Tax	494	(255,279)	(255,279)	(35,399)
0013	Prevent & Treat Alcohol & Sub	444	(114,436)	(114,436)	(15,866)
0014	Food & Drug Safety	482	404,926	404,926	56,148
0016	Teacher Certificate Fee Revolving	586	(1,786,956)	(1,786,956)	(247,782)
0018	Transportation Regulatory	524	(52,817)	(52,817)	(7,322)
0021	Financial Institutions	440	(193,660)	(193,660)	(26,855)
0022	General Professions Dedicated	440	(17,605)	(17,605)	(2,443)
0026	Live & Learn	350	8,802	8,802	1,223
0036	IL Veterans' Rehabilitation	444	(669,008)	(669,008)	(92,766)
0039	State Boating Act	422	589,783	589,783	81,783
0040	State Parks	422	633,797	633,797	87,885
0041	Wildlife & Fish	422	(6,822,123)	(6,822,123)	(945,967)
0042	Salmon	422	8,803	8,803	1,220
0044	Lobbyist Registration Admin	350	(96,830)	(96,830)	(13,428)
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	592	(765,838)	(765,838)	(106,193)
0048	Rural/Downstate Health Access	482	17,606	17,606	2,439
0050	Mental Health	444	1,399,635	1,399,635	194,078
0051	Amusement Ride & Patron Safety	452	35,211	35,211	4,882
0052	Federal Title III SS & Employ	427	(8,617,881)	(8,617,881)	(1,194,972)
0052	Federal Title III SS & Employ	360	(17,606)	(17,606)	(2,439)
0054	State Pensions	370	(448,940)	(448,940)	(62,250)

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Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0057	IL State Pharmacy Disciplinary	440	\$ (8,803)	\$ (8,803)	\$ (1,220)
0059	Public Utility	524	(765,838)	(765,838)	(106,194)
0063	Public Health Services	482	(2,640,821)	(2,640,821)	(366,184)
0065	US Environmental Protection	532	(2,332,726)	(2,332,726)	(323,459)
0067	Radiation Protection	588	(176,055)	(176,055)	(24,410)
0068	Hospital Licensure Fund	482	193,660	193,660	26,854
0072	Underground Storage Tank	532	(774,641)	(774,641)	(107,414)
0072	Underground Storage Tank	592	(202,463)	(202,463)	(28,074)
0072	Underground Storage Tank	492	(132,041)	(132,041)	(18,309)
0074	EPA Special State Projects Trust Fund	532	(88,027)	(88,027)	(12,208)
0075	Compassionate Use of Medical Cannabis	406	(167,252)	(167,252)	(23,191)
0075	Compassionate Use of Medical Cannabis	482	264,082	264,082	36,620
0075	Compassionate Use of Medical Cannabis	440	35,211	35,211	4,883
0075	Compassionate Use of Medical Cannabis	493	(8,802)	(8,802)	(1,223)
0077	Mines & Minerals UIC	422	(35,211)	(35,211)	(4,883)
0078	Solid Waste Management	532	(616,192)	(616,192)	(85,442)
0081	Vocational Rehabilitation	444	(501,756)	(501,756)	(69,574)
0082	Distance Learning	601	8,803	8,803	1,220
0085	IL Gaming Law Enforcement	340	(105,633)	(105,633)	(14,646)
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	(70,422)	(70,422)	(9,764)
0090	Special Federal Grant Project	295	(44,014)	(44,014)	(6,101)
0091	Clean Air Act (CAA) Permit	532	(1,320,411)	(1,320,411)	(183,090)
0093	IL State Medical Disciplinary	440	(440,137)	(440,137)	(61,030)
0117	St Appellate Defender Federal	290	-	-	-
0118	Facility Licensing	482	79,225	79,225	10,984
0129	State Gaming	565	(4,374,961)	(4,374,961)	(606,642)
0129	State Gaming	444	17,605	17,605	2,443
0131	Council on Dev Disabilities	558	(70,422)	(70,422)	(9,764)
0137	Plugging & Restoration	422	105,633	105,633	14,646
0141	Capital Development	511	(1,778,153)	(1,778,153)	(246,564)
0141	Capital Development	422	(176,055)	(176,055)	(24,411)
0141	Capital Development	507	(44,014)	(44,014)	(6,102)
0144	SBE Special Purpose Trust	586	(237,674)	(237,674)	(32,957)
0145	Explosives Regulatory	422	(52,816)	(52,816)	(7,326)
0146	Aggregate Operations Regulatory	422	(96,830)	(96,830)	(13,427)
0147	Coal Mining Regulatory	422	(70,422)	(70,422)	(9,765)
0148	Mental Health Reporting	444	(17,606)	(17,606)	(2,440)
0148	Mental Health Reporting	493	202,463	202,463	28,074

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Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0151	Reg CPA Admin & Disciplinary	440	\$ (123,239)	\$ (123,239)	\$ (17,087)
0152	State Crime Laboratory	493	325,702	325,702	45,160
0156	Motor Vehicle Theft Prevention	546	(61,619)	(61,619)	(8,546)
0159	SBE Teacher Certification Institution	586	572,178	572,178	79,340
0161	SBE GED Testing Fund	684	(79,225)	(79,225)	(10,984)
0163	Weights & Measures	406	(308,096)	(308,096)	(42,720)
0163	Weights & Measures	360	-	-	-
0166	State Police Merit BD Public Safety	591	1,549,282	1,549,282	214,827
0167	Division of Corp Regis LLP	350	(26,408)	(26,408)	(3,663)
0169	IL Independent Tax Tribunal	564	26,408	26,408	3,663
0175	IL School Asbestos Abatement	482	(264,082)	(264,082)	(36,620)
0177	CHIP Board Payroll Trust	527	(501,756)	(501,756)	(69,575)
0182	Driver Services Administration	350	(211,266)	(211,266)	(29,293)
0184	ICJIA Violence Prevention	546	-	-	-
0185	Secretary of State Spec Lic Pl	350	(607,389)	(607,389)	(84,221)
0193	Loc Govt Health Insurance Res	416	(158,450)	(158,450)	(21,969)
0195	IPTIP Administrative Trust	370	(325,701)	(325,701)	(45,164)
0199	Illinois Fisheries Management	422	(290,491)	(290,491)	(40,278)
0203	Tchr Health Insurance Security	416	(26,408)	(26,408)	(3,663)
0207	Pollution Control Board St Tr	532	-	-	-
0209	State Police Firearm Services	493	(413,729)	(413,729)	(57,366)
0211	DHS Technology Initiative	444	-	-	-
0214	Brownfields Redevelopment	532	(246,477)	(246,477)	(34,176)
0215	Capital Develop Brd Revolving	511	-	-	-
0218	Professions Indirect Cost	440	(1,857,378)	(1,857,378)	(257,547)
0218	Professions Indirect Cost	360	(26,408)	(26,408)	(3,663)
0220	DCFS Children's Services	418	(8,803)	(8,803)	(1,220)
0238	IL Health Facilities Planning	482	(167,252)	(167,252)	(23,192)
0240	Emergency Public Health	482	61,619	61,619	8,545
0242	ISAC Accounts Receivable	691	26,408	26,408	3,663
0243	Credit Union	440	(325,702)	(325,702)	(45,160)
0244	Savings & Resid Finance Reg	440	(176,055)	(176,055)	(24,411)
0258	Nursing Dedicated & Professional	440/482	(8,803)	(8,803)	(1,220)
0259	Optometric Lien & Disc Brd	440	(8,803)	(8,803)	(1,220)
0261	Underground Resource Conserv	422	35,211	35,211	4,882
0270	Water Revolving	532	(1,082,737)	(1,082,737)	(150,134)
0274	Self-Insurers Administration	563	(35,211)	(35,211)	(4,883)
0276	Drunk & Drugged Driving Prevention	444	79,224	79,224	10,987
0285	Long Term Care Monitor/Receive	482	(1,593,296)	(1,593,296)	(220,928)

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Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0286	IL Affordable Housing Trust	492	\$ (35,211)	\$ (35,211)	\$ (4,882)
0287	Home Care Services Agy Licensure	482	184,858	184,858	25,631
0288	Community Water Supply Lab	532	(35,211)	(35,211)	(4,883)
0290	Fertilizer Control	406	(246,477)	(246,477)	(34,176)
0292	Security Investors Education	350	(8,803)	(8,803)	(1,219)
0294	Used Tire Management	532/482	(475,348)	(475,348)	(65,911)
0298	Natural Areas Acquisition	422	(334,504)	(334,504)	(46,383)
0299	Open Space Lands Acquis&Devel	422	26,408	26,408	3,664
0318	ICJIA Vio Prevent Sp Prj	546	(255,279)	(255,279)	(35,400)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-
0326	African American HIV/Aids	482	8,803	8,803	1,220
0327	Tatoo & Body Prcng Estab Regis	482	52,816	52,816	7,326
0329	County Provider Trust	478	(616,192)	(616,192)	(85,441)
0333	Federal Support Agreement Rev	466	(765,838)	(765,838)	(106,195)
0335	Criminal Justice Info Projects	546	-	-	-
0336	Environmental Lab Certificate	532	(44,014)	(44,014)	(6,102)
0339	Illinois Community College Board Contracts and Grants Fund	684	(96,830)	(96,830)	(13,426)
0340	Public Health Lab Serv Rev	482	(202,463)	(202,463)	(28,075)
0342	Audit Expense	103	343,307	343,307	47,602
0344	Care Prov for Persons with DD	478	(8,803)	(8,803)	(1,220)
0345	Long Term Care Provider	478	(140,844)	(140,844)	(19,529)
0345	Long Term Care Provider	482	(61,619)	(61,619)	(8,546)
0350	ICCB Federal Trust	684	202,463	202,463	28,074
0357	Child Labor Enforcement	452	(61,619)	(61,619)	(8,544)
0359	IMSA Special Purposes Trust Fund	692	8,803	8,803	1,219
0360	Lead Poisoning Screening	482	448,940	448,940	62,249
0362	Securities Audit & Enforcement	350	(739,430)	(739,430)	(102,531)
0363	Dept of Business Serv Sp Ops	350	(1,065,131)	(1,065,131)	(147,695)
0368	Drug Treatment	444	(17,606)	(17,606)	(2,439)
0369	Feed Control	406	8,802	8,802	1,223
0369	Feed Control	482	-	-	-
0370	Tanning Facility Permit	482	-	-	-
0372	Plumbing Licensure & Program	482	(167,252)	(167,252)	(23,191)
0384	Tax Compliance & Admin	492	24,885,342	24,885,342	3,450,653
0386	Appraisal Administration	440	(44,014)	(44,014)	(6,103)
0387	Small Bus Environmental Assist	420	(8,803)	(8,803)	(1,220)
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402	(8,803)	(8,803)	(1,219)
0398	EMS Assistance	482	(325,701)	(325,701)	(45,164)

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Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0408	DHS Special Purpose Trust	444	\$ (316,899)	\$ (316,899)	\$ (43,940)
0410	SBE Federal Dept of Agriculture	586	(220,069)	(220,069)	(30,513)
0421	Public Aid Recoveries Trust	478	(4,093,274)	(4,093,274)	(567,580)
0425	IL Power Agency Operations	360/445	17,606	17,606	2,440
0428	Supreme Court Historic Preserv	210	(114,436)	(114,436)	(15,866)
0434	Court of Claims Admin & Grant	528	(35,211)	(35,211)	(4,883)
0435	Charitable Trust Stabilization Fund	370	-	-	-
0438	IL State Fair	406	35,211	35,211	4,882
0440	Agricultural Master	406	(96,830)	(96,830)	(13,427)
0445	Sex Offender Investigation	493	17,606	17,606	2,439
0447	GI Education	497	(70,422)	(70,422)	(9,764)
0449	Interpreters for the Deaf	526	-	-	-
0453	Monitoring Device Driving Permit	350	(413,729)	(413,729)	(57,367)
0455	IL State Toll Highway Revenue	557	8,582,670	8,582,670	1,190,091
0473	Teachers Retirement System	593	(2,112,657)	(2,112,657)	(292,946)
0476	Wholesale Meat	406	(325,701)	(325,701)	(45,163)
0477	Judges Retirement System	275	(440,137)	(440,137)	(61,030)
0480	Secretary of State ID Security	350	26,408	26,408	3,664
0481	General Assembly	131	(114,436)	(114,436)	(15,866)
0483	Secretary of State Spec Serv	350	(3,107,367)	(3,107,367)	(430,873)
0484	Nuclear Civil Protection Planning Fund	588	(8,803)	(8,803)	(1,219)
0488	Criminal Justice Trust	546	(598,586)	(598,586)	(83,003)
0491	Federal Aid Disaster	588	(176,055)	(176,055)	(24,410)
0495	Old Age Survivors Insurance	444	(7,165,429)	(7,165,429)	(993,575)
0497	Federal Civil Prepared Admin	588	(26,408)	(26,408)	(3,662)
0502	Early Intervention Service Rev	444	17,605	17,605	2,443
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	(44,014)	(44,014)	(6,101)
0514	State Asset Forfeiture	493	35,211	35,211	4,882
0523	Dept of Corrections Reimburse	425	35,211	35,211	4,882
0523	Dept of Corrections Reimburse	426	202,463	202,463	28,074
0524	Health Facilities Plan Review	482	(96,830)	(96,830)	(13,429)
0531	Energy Efficiency Portfolio	420	(1,707,731)	(1,707,731)	(236,799)
0533	Attorney General Tobacco	340	(941,893)	(941,893)	(130,605)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,144,356)	(1,144,356)	(158,679)
0535	Sex Offender Registration	493	35,211	35,211	4,883
0536	Leads Maintenance	493	-	-	-
0537	State Offender DNA Identification	493	(114,436)	(114,436)	(15,867)
0538	IL Historic Sites	541	-	-	-

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Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0538	IL Historic Sites	422	\$ 554,572	\$ 554,572	\$ 76,900
0539	Death Penalty Abolition	546	(149,647)	(149,647)	(20,748)
0542	Ag Court Order & Vol Comply	340	105,633	105,633	14,648
0546	Public Pension Regulation	446	(193,660)	(193,660)	(26,855)
0549	IL Charity Bureau	340	(123,238)	(123,238)	(17,089)
0550	Supplemental Low Income Energy	420	290,490	290,490	40,281
0560	SBE Federal Agency Services	586	(88,028)	(88,028)	(12,204)
0561	SBE Federal Dept of Education	586	(1,813,364)	(1,813,364)	(251,446)
0562	Pawnbroker Regulation	440	35,211	35,211	4,882
0564	Renewable Energy Resources Tr	420	-	-	-
0566	DCFS Federal Projects	418	(123,239)	(123,239)	(17,086)
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	(96,830)	(96,830)	(13,427)
0568	School Infrastructure	507	(35,211)	(35,211)	(4,882)
0576	Pesticide Control	406/482	(123,239)	(123,239)	(17,086)
0577	Community College Health Insur	416	(96,830)	(96,830)	(13,428)
0579	Savings Institutions Regulatory Fund	440	(88,028)	(88,028)	(12,204)
0581	Juvenile Acct Incentive Block	444	35,211	35,211	4,882
0582	DCFS Special Purpose Fund	418	44,014	44,014	6,101
0592	DHS Federal Projects	444	8,803	8,803	1,219
0600	Attorney General Whistleblower	340	(360,912)	(360,912)	(50,045)
0606	Health Information Exchange	534	(70,422)	(70,422)	(9,765)
0607	Special Projects Division	442	(158,449)	(158,449)	(21,972)
0608	Partners for Conservation	422/406	(228,871)	(228,871)	(31,736)
0612	Statewide 9-1-1 Fund	493	70,422	70,422	9,764
0618	Services for Older Americans	402	(237,674)	(237,674)	(32,957)
0622	Motor Vehicle License Plate	350	(440,137)	(440,137)	(61,030)
0627	Public Transportation	509	(52,816)	(52,816)	(7,325)
0632	Horse Racing	579	(598,586)	(598,586)	(83,003)
0635	Death Certificate Surcharge	482	26,408	26,408	3,663
0636	Commerce & Comm Affairs Asst	420	-	-	-
0644	Commitment to Human Services Fund	546	(281,688)	(281,688)	(39,057)
0646	Alcoholism & Substance Abuse	444	-	-	-
0649	Motor Carrier Safety Inspection	493	(140,844)	(140,844)	(19,529)
0654	Healthy Smiles	482	-	-	-
0659	Historic Property Adminsitration Fund	420	17,605	17,605	2,443
0660	Academic Quality Assurance Fund	601	17,605	17,605	2,443
0664	Student Loan Operations	691	(3,679,545)	(3,679,545)	(510,212)
0668	College Savings Pool Administr	370	140,844	140,844	19,529

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2018

Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0673	Dept of Insurance Fed Trust	446	\$ (8,803)	\$ (8,803)	\$ (1,220)
0674	State Charter School Comm	586	158,449	158,449	21,972
0675	Electronics Recycling	532	(61,619)	(61,619)	(8,545)
0689	Agriculture Pesticide Control	406	(96,830)	(96,830)	(13,426)
0692	ICCB Adult Education Fund	684	(167,252)	(167,252)	(23,192)
0698	Long Term Care Ombudsman Fund	402	(132,041)	(132,041)	(18,309)
0700	USDA Women, Infants & Children	444	(325,701)	(325,701)	(45,163)
0701	Federal Student Incentive Tr	691	343,307	343,307	47,602
0702	Assist Living & Shared Hou Reg	482	114,435	114,435	15,870
0705	State Police Whistleblower Rew	493	(8,803)	(8,803)	(1,219)
0710	Homeland Security Emerg Prepar	588	(334,504)	(334,504)	(46,384)
0711	State Lottery	458	(2,015,827)	(2,015,827)	(279,520)
0711	State Lottery	360	26,408	26,408	3,663
0718	Community Mental Health Medical	444	149,647	149,647	20,748
0722	Comptroller Debt Recovery Trust Fund	360	17,606	17,606	2,439
0724	Dept of Labor Federal Projects	452	(352,110)	(352,110)	(48,822)
0726	Federal Industrial Services	452	(272,885)	(272,885)	(37,837)
0731	IL Clean Water	532	(1,478,860)	(1,478,860)	(205,064)
0732	Secretary of State DUI Adminis	350	(378,518)	(378,518)	(52,485)
0733	Tobacco Settlement Recovery	482	8,803	8,803	1,220
0737	Energy Administration	420	(35,211)	(35,211)	(4,883)
0740	Medicaid Buy In Program Revolv	478	(308,096)	(308,096)	(42,722)
0745	State's Attorney Appel Prosec Co	295	(61,619)	(61,619)	(8,545)
0746	Home Inspection Administration	440	61,619	61,619	8,545
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	-	-
0755	State Employees Def Comp Plan	416	(8,803)	(8,803)	(1,219)
0757	Child Support Administrative	478	(10,070,333)	(10,070,333)	(1,396,373)
0762	Local Initiative	444	(44,014)	(44,014)	(6,103)
0763	Tourism Promotions	420/422	2,596,808	2,596,808	360,078
0765	Federal Surface Mining Control	422	(440,137)	(440,137)	(61,031)
0772	Career and Technical Education Fund	684	-	-	-
0772	Career and Technical Education	684	132,041	132,041	18,309
0773	ISAC Loan Purch Prog Payroll	691	61,619	61,619	8,545
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	(26,408)	(26,408)	(3,662)
0792	Cemetery Oversight Lncls&Dscpln	440	(70,422)	(70,422)	(9,765)
0795	Bank & Trust Company	440/360	(994,710)	(994,710)	(137,926)
0796	Nuclear Safety Emerg Preparedness	588/360	(1,249,989)	(1,249,989)	(173,325)
0798	Rehab Servs EL & Second ED Act	444	(35,211)	(35,211)	(4,882)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2018

Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0801	AG State Proj & Crt Order Dist	340	\$ 1,426,044	\$ 1,426,044	\$ 197,736
0802	Personal Property Tax Replace	360	19,612,502	19,612,502	2,719,509
0802	Personal Property Tax Replace	492	(1,945,405)	(1,945,405)	(269,755)
0802	Personal Property Tax Replace	580	(281,688)	(281,688)	(39,058)
0802	Personal Property Tax Replace	548	52,816	52,816	7,326
0802	Personal Property Tax Replace	295	-	-	-
0817	State Police Operations Assist	493	-	-	-
0821	Dram Shop	444/492	8,803	8,803	1,219
0823	IL State Dental Disciplinary	440	(52,816)	(52,816)	(7,326)
0826	Agriculture Federal Projects	406	-	-	-
0828	Hazardous Waste	532	(220,069)	(220,069)	(30,513)
0829	Comm Assoc Manager Lcns & Disc	440	(158,449)	(158,449)	(21,972)
0838	Public Health Federal Projects	482	(35,211)	(35,211)	(4,882)
0850	Real Estate License Admin	360/440	(536,967)	(536,967)	(74,457)
0855	National Flood Insurance Program	422	52,816	52,816	7,326
0859	Federal Energy	420	(105,633)	(105,633)	(14,648)
0863	Cycle Rider Safety Training	494	96,830	96,830	13,427
0870	Low Income Energy Block Grant	420	(299,293)	(299,293)	(41,501)
0871	Community Services Block Grant	420	211,266	211,266	29,292
0872	Maternal & Child Health Serv Blk	482	44,014	44,014	6,102
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	-	-
0875	Com Dev/Small City Blk Grant	420	(26,408)	(26,408)	(3,662)
0876	Community MH Servs Block Grant	444	158,449	158,449	21,971
0879	Traffic & Crim Conviction Sur	569/493	(184,857)	(184,857)	(25,635)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-
0883	Intra-Agency Services	420	(519,361)	(519,361)	(72,018)
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	(79,225)	(79,225)	(10,984)
0888	Design Professional Admin & In	440	(70,422)	(70,422)	(9,764)
0894	DNR Federal Projects	422	(228,871)	(228,871)	(31,737)
0896	Public Health Spec State Projects	482	140,844	140,844	19,529
0897	Veterans' Affairs Fed Projects	497	(17,606)	(17,606)	(2,439)
0903	State Surplus Property Rev	416	(836,260)	(836,260)	(115,959)
0904	IL State Police Federal Projs	493	(140,844)	(140,844)	(19,529)
0905	IL Forestry Development	422	(607,389)	(607,389)	(84,221)
0906	State Police Services	493	(580,981)	(580,981)	(80,558)
0911	Juvenile Justice Trust	444	(26,408)	(26,408)	(3,663)
0913	Federal Workforce Training	420	(801,049)	(801,049)	(111,076)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2018

Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023
0920	Metabolic Screening and Treatment	482	\$ (510,559)	\$ (510,559)	\$ (70,794)
0921	DHS Recoveries Trust	444	(1,426,044)	(1,426,044)	(197,736)
0922	Insurance Producer Admin	446/360	(1,109,145)	(1,109,145)	(153,796)
0925	Coal Technology Assist	422	(149,647)	(149,647)	(20,749)
0929	Violent Crime Victims Assist	340	(360,912)	(360,912)	(50,046)
0938	Hearing Instrument Dispen Exam	482	(17,606)	(17,606)	(2,439)
0940	Self-Insurers Security	563	-	-	-
0942	Low-Level Rad Waste Fac Dev&Op	588	(105,633)	(105,633)	(14,646)
0944	Enviro Protection Permit & Insp	532	(352,110)	(352,110)	(48,822)
0951	Narcotics Profit Forfeiture	295	52,816	52,816	7,326
0962	Park & Conservation	422/360	501,756	501,756	69,574
0963	Vehicle Inspection	532	(1,021,118)	(1,021,118)	(141,590)
0963	Vehicle Inspection	350	(255,279)	(255,279)	(35,400)
0969	Local Tourism Fund	420	114,435	114,435	15,870
0971	Build Illinois Bond	420/507	(396,123)	(396,123)	(54,929)
0973	IL Capital Revolving Loan	420	(316,898)	(316,898)	(43,944)
0982	Adeline Jay Geo-Karis IL Beach	422	(17,606)	(17,606)	(2,439)
0988	Attorney General Federal Grant	340	70,422	70,422	9,763
0991	Abandoned Minded Lands Reclam	422	(633,797)	(633,797)	(87,885)
0997	Insurance Financial Regulation	446	(1,294,002)	(1,294,002)	(179,430)
UNIV	Chicago State Univ	608	(387,321)	(387,321)	(53,705)
UNIV	Eastern IL Univ	612	(536,967)	(536,967)	(74,457)
UNIV	Governor's State Univ	616	(4,480,594)	(4,480,594)	(621,288)
UNIV	Northeastern State Univ	620	(132,041)	(132,041)	(18,309)
UNIV	Western IL Univ	628	(228,871)	(228,871)	(31,737)
UNIV	Illinois State Univ	636	(1,065,131)	(1,065,131)	(147,695)
UNIV	Northern IL Univ	644	(1,302,805)	(1,302,805)	(180,652)
UNIV	Southern IL Univ	664	(6,989,374)	(6,989,374)	(969,163)
UNIV	University of IL	676	(25,263,860)	(25,263,860)	(3,503,137)
UNIV	University of IL - Foundation	676A	6,883,742	6,883,742	954,512
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2018

A. Plan and Fund Background

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

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

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

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

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

B. Defined Benefit Plan

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

Governmental Accounting Standards Board (GASB) Statement No. 10, Accounting and 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.

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 172, states the basis for the government's proportion should be consistent with the manner in which the amounts that are paid as benefits come due are determined. Additionally, paragraph 193, states a liability should be recognized for the employer's proportionate share of the collective total OPEB liability. The employer's proportionate share of the collective total OPEB liability should be measured as the collective total OPEB liability, net of the nonemployer contributing entities' total proportionate share of the collective total OPEB liability.

The health, dental, and vision benefits provided to and contribution amounts required from annuitants are the result of collective bargaining between the State and the various unions representing the State's and the university component units' employees in accordance with the limitations established in the Act. Therefore, the benefits provided and contribution amounts are subject to periodic change. The Act requires the State to provide life insurance benefits for annuitants equal to their annual salary as of the last day of employment until age 60, at which time the benefit amount becomes \$5,000. In accordance with the Act, the State contributes towards the cost of an annuitant's coverage under the basic program of health, dental, and vision benefits an amount equal to five percent of that cost for each full year of creditable service up to a maximum of one hundred percent for an annuitant with twenty or more years of creditable service. The State is not required to fund the plan other than the pay-as-you-go amount necessary to provide the current benefits to retirees. For current employees, contributions are dependent upon annual salary and whether or not the employee chooses to receive benefits through a health maintenance organization.

The Schedule of Employer Allocations by Fund presents the actual fiscal year 2018 contributions by fund (and applicable agency) used within the proportionate share calculation for each fund and the respective allocation percentage. The proportionate share calculation related to the General Revenue Fund (GRF) is further broken down by agency based on the GRF covered payroll for fiscal year 2018.

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

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

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

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

E. Measurement Focus and Basis of Accounting

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

F. Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. SEGIP uses an actuary to determine the total OPEB liability of the State and its agencies and funds.

G. Basis of Allocation

In determining the proportionate share of the total OPEB liability and corresponding employer OPEB liability amounts by agency and fund for SEGIP, the basis should be consistent with the manner in which contributions to the Plan are determined. The Plan has determined that the actual contributions made to the Plan during fiscal year 2018 are appropriate as the basis because they are representative of future contributions. Contributions will be determined by detailed object code "1180" for employer contributions to group insurance expenditures by fund and agency, downloaded from SAMS Data Warehouse. The non-exempt contribution amounts calculated with the University Benefit Analysis were used in the allocation calculation for component unit universities.

For the secondary allocation of the General Revenue Fund (GRF) by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2018 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, 2017 and measured as of June 30, 2018. 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 2018 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, 2018 as follows:

Description	Amount
Employer Contributions (DOC "1180" SAMS Expenditures)	\$ 2,289,501,773
 Adjustments:	
University Contributions (University Benefit Analysis)	<u>85,359,303</u>
Employer Contributions - before exclusions	2,374,861,076
Excluded IL State Toll Highway Revenue	(26,557,953)
Excluded Funds	(25,617,050)
Excluded Misc. amounts	<u>(10,947)</u>
Employer Contributions to be Allocated	<u>\$ 2,322,675,126</u>

Adjustments:

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, the Judges Retirement System Pension Trust Fund, the General Assembly 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 2018 funds excluded from the allocation are as follows:

Fund Number	Fund Name	Agency Number	Employer Paid Contributions
0301	Working Capital Revolving	426	1,811,031
0303	State Garage Revolving	416	2,972,686
0304	Statistical Service Revolving	448	10,077,366
0314	Facilities Management Revolving	416	4,950,815
0317	Professional Services	416	3,417,886
0332	Workers' Compensation Revolving	416	93,574
0407	Grant Accountability and Transparency Fund	507	179,094
0477	Judges Retirement System	275	106,948
0479	State Employees' Retirement Sys	589	1,784,304
0481	General Assembly Retirement	131	27,253
0529	IL State Board of Investments	555	196,093
			\$ 25,617,050

The FY 2018 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, 2018 as follows:

Description	Amount
GRF Covered Payroll (DOC "1120 SAMS Expenditures)	\$ 2,812,516,222
Exclude State University GRF Covered Payroll	(14,084,876)
Total GRF Covered Payroll	\$ 2,798,431,346

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:

Description	Amount
Service Cost	\$ 1,372,138,823
Interest on the Total OPEB Liability	1,435,703,685
OPEB Plan Operating Expenses	10,184,871
Recognition of Outflow/(Inflow) due to Liability Experience	(210,337,838)
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(1,056,842,995)</u>
 Total OPEB Expense	 <u>\$ 1,550,846,546</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 5.138662 years.

I. NET OPEB Liability

The net OPEB liability for SEGIP for fiscal year 2018 is as follows:

Description	Amount
Net OPEB Liability at June 30, 2017	\$ 41,323,858,856
Total OPEB Expense	1,550,846,546
Employer Contributions	(2,054,167,700)
Change in Liability Experience Outflows/(Inflows) Recognized in Current Liabilities	(885,818,979)
Change in Assumption Updates Outflows/(Inflows) Recognized in Current Liabilities	<u>158,529,771</u>
 Total OPEB Liability at June 30, 2018	 <u>\$ 40,093,248,494</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, 2018, using the current single discount rate of 3.62%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>2.62%</u>	<u>3.62%</u>	<u>4.62%</u>
\$47,004,444,411	\$40,093,248,494	\$34,606,899,324

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, 2018, 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 2019 decreasing to an ultimate trend rate of 4.92% in 2026, for non-Medicare coverage, and 9.00% in 2019 decreasing to an ultimate trend rate of 4.5% in 2028 for Medicare coverage.

	Healthcare Cost Trend Rates	
<u>1% Decrease(a)</u>	<u>Assumption</u>	<u>1% Increase(b)</u>
\$33,863,127,528	\$40,093,248,494	\$48,187,092,180

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2019 decreasing to an ultimate trend rate of 3.92% in 2026, for non-Medicare coverage, and 8.00% in 2019 decreasing to an ultimate trend rate of 3.50% in 2028 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2019 decreasing to an ultimate trend rate of 5.92% in 2026, for non-Medicare coverage, and 10.00% in 2019 decreasing to an ultimate trend rate of 5.50% in 2028 for Medicare coverage.

L. Amortization of Plan Experience

The following schedules represent outflows and inflows of resources arising from current and prior reporting periods measured as of June 30, 2018:

Difference between Actual and Expected Experience

Measurement Year	<u>2017</u>	<u>2018</u>	<u>TOTAL</u>
Amount Established	\$ 16,224,332	\$ (1,096,156,816)	
Recognition Period	5.448481	5.138662	
Annual Recognition	2,977,772	(213,315,609)	
Amount Recognized^(a)			
2017	2,977,772		2,977,772
2018	2,977,772	(213,315,609)	(210,337,837)
2019	2,977,772	(213,315,609)	(210,337,837)
2020	2,977,772	(213,315,609)	(210,337,837)
2021	2,977,772	(213,315,609)	(210,337,837)
2022	1,335,472	(213,315,609)	(211,980,137)
2023	0	(29,578,771)	(29,578,771)
Deferred Balance^(b)			
2017	13,246,560		13,246,560
2018	10,268,788	(882,841,207)	(872,572,419)
2019	7,291,016	(669,525,598)	(662,234,582)
2020	4,313,244	(456,209,989)	(451,896,745)
2021	1,335,472	(242,894,380)	(241,558,908)
2022	0	(29,578,771)	(29,578,771)
2023	0	0	0

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

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

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

M. Change of Assumptions

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

Changes in Assumptions

Measurement Year	2017	2018	TOTAL
Amount Established	\$ (4,805,714,863)	\$ (898,313,224)	
Recognition Period	5.448481	5.138662	
Annual Recognition	(882,028,379)	(174,814,616)	
Amount Recognized^(a)			
2017	(882,028,379)		(882,028,379)
2018	(882,028,379)	(174,814,616)	(1,056,842,995)
2019	(882,028,379)	(174,814,616)	(1,056,842,995)
2020	(882,028,379)	(174,814,616)	(1,056,842,995)
2021	(882,028,379)	(174,814,616)	(1,056,842,995)
2022	(395,572,968)	(174,814,616)	(570,387,584)
2023	0	(24,240,144)	(24,240,144)
Deferred Balance^(b)			
2017	(3,923,686,484)		(3,923,686,484)
2018	(3,041,658,105)	(723,498,608)	(3,765,156,713)
2019	(2,159,629,726)	(548,683,992)	(2,708,313,718)
2020	(1,277,601,347)	(373,869,376)	(1,651,470,723)
2021	(395,572,968)	(199,054,760)	(594,627,728)
2022	0	(24,240,144)	(24,240,144)
2023	0	0	0

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

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

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

Requests for Information

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