



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

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**UNIVERSITY BENEFITS SCHEDULES  
EXAMINATION  
For the Year Ended June 30, 2021**

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

The background of the lower half of the page is an abstract, grayscale geometric pattern consisting of overlapping, semi-transparent planes and lines, creating a sense of depth and complexity.

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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

UNIVERSITY BENEFITS SCHEDULES  
EXAMINATION  
For the Year Ended June 30, 2021

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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
UNIVERSITY BENEFITS SCHEDULES  
EXAMINATION  
For the Year Ended June 30, 2021

**AGENCY OFFICIALS**

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

Agency main offices are located at:

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



November 10, 2021

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

Re: University Benefits Schedules for the year ended June 30, 2021

Ladies and Gentlemen:

We are responsible for determining the methodology and allocation of insurance premiums paid on-behalf of the State Universities of the State of Illinois. We are responsible for disseminating the allocations to the Illinois Office of Comptroller (IOC), State Universities of the State of Illinois for purposes of those entities' use in preparing their respective GAAP reporting packages and financial statements, as applicable. We have performed an evaluation of compliance by the State of Illinois, Department of Central Management Services (Department) with the following assertions during the period ended June 30, 2021. Based on this evaluation, we assert that during the year ended June 30, 2021, the Department has materially complied with the assertions below.

- A. The Department developed and documented a methodology to allocate insurance premiums paid on behalf of the State Universities of the State of Illinois.
- B. The Department prepared the allocation as an estimate based on information available as of July 28, 2021 in order to provide the information to the appropriate parties in time for their respective reporting deadlines.
- C. The Department maintained controls over the development, updating, maintenance and storage of the fiscal year 2021 University Benefits Schedules spreadsheet distributed to the State Universities of the State of Illinois and the related data and records supporting the spreadsheet whether in electronic or manual format.
- D. The Department established and maintained a system of monitoring and reviewing the calculations used in the preparation of the fiscal year 2021 University Benefits Schedules spreadsheet.

- E. The Department allocated insurance premiums in a consistent, accurate and reasonable manner to the State Universities of the State of Illinois.
- F. The Department has verified the accuracy of the supporting information used in preparing the fiscal year 2021 University Benefits Analysis.
- G. The Department utilizes the services of an independent actuary to review the reasonableness of the State Employee Group Insurance Program (SEGIP) premium equivalent rate development calculations prior to the beginning of the fiscal year for which they will be published and utilized. This includes review of certain elements such as calculations of claims incurred but not reported; enrollment summaries and projections; and numerous exhibits which project and accumulate costs by plan and enrollment type. While the independent actuary did not review the annual cost per employee calculation contained in the Reimbursement Rate Summary for All Employees, referred to as Exhibit 45-B, the cost per employee calculation is an accumulation of the aforementioned elements which are reviewed by the independent actuary. The specific data files and calculations underlying the "FY 2021 State Employee Group Insurance Program Adjusted Reimbursement Rates" (FY 2021 Exhibit 45-B) utilized for the FY 2021 University Benefit Analysis were included in the data files reviewed by the independent actuary as part of the fiscal year 2021 rate development reviewed by the independent actuary in their letter dated February 10, 2020.

State of Illinois, Department of Central Management Services

**SIGNED ORIGINAL ON FILE**

Janel Ford, Director

**SIGNED ORIGINAL ON FILE**

Karen Papc, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

Terrence Glavin, General Counsel

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

UNIVERSITY BENEFITS SCHEDULES  
EXAMINATION  
For the Year Ended June 30, 2021

**EXAMINATION REPORT**

**SUMMARY**

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

**ACCOUNTANT'S REPORT**

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

**SUMMARY OF FINDINGS**

| <u>Number of</u>                                  | <u>Current<br/>Report</u> | <u>Prior<br/>Report</u> |
|---|---------------------------|-------------------------|
| Findings  | 1                         | 1                       |
| Repeated findings                                 | 1                         | 0                       |
| Prior recommendations implemented or not repeated | 0                         | 0                       |

**SCHEDULE OF FINDINGS**

| <u>Item No.</u> | <u>Page</u> | <u>Last<br/>Reported</u> | <u>Description</u>  |
|-----------------|-------------|--------------------------|---|
| 2021-001        | 7-8         | 2020                     | Inaccurate Data Used For the Calculation of the University Benefits Schedules |

**EXIT CONFERENCE**

The Department waived an exit conference in a correspondence from Amy Lange, Audit Liaison, on November 3, 2021. The response to the recommendation was provided by Amy Lange in a correspondence dated November 10, 2021.

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

As Special Assistant Auditors for the Auditor General, we have examined the accompanying Fiscal Year 2021 University Benefits Analysis and State Employees Group Insurance Program Adjusted Reimbursement Rates, and the related Notes to the Schedules, collectively referred to as the University Benefits Schedules, for the year ended June 30, 2021. The State of Illinois, Department of Central Management Services' management is responsible for presenting the University Benefits Schedules in accordance with the criteria set forth in Notes 1 and 2. Our responsibility is to express an opinion on the University Benefits Schedules based on our examination.

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

In our opinion, the University Benefits Schedules for the year ended June 30, 2021 are presented in accordance with the criteria set forth in Notes 1 and 2, in all material respects.

As more fully described in the accompanying schedule of findings as item 2021-001, our examination disclosed errors in the data used by the State of Illinois, Department of Central Management Services, resulting in misstatements of the estimated cost of health insurance benefits paid on-behalf of State Universities.

The State of Illinois, Department of Central Management Services' response to the finding identified in our examination is described in the accompanying schedule of findings. We did not examine the State of Illinois, Department of Central Management Services' response and, accordingly, we express no opinion on the response.

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

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

**SIGNED ORIGINAL ON FILE**

Springfield, Illinois  
November 10, 2021

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

UNIVERSITY BENEFITS SCHEDULES  
EXAMINATION

For the Year Ended June 30, 2021

**SCHEDULE OF FINDINGS**

**2021-001. FINDING** (Inaccurate Data Used For the Calculation of the University Benefits Schedules)

During our examination of the University Benefit Schedules (UBS) for the year ended June 30, 2021, we noted errors in the data used by the Department of Central Management Services (Department), resulting in misstatements of the estimated cost of health insurance benefits paid on-behalf of State Universities.

Errors in the data used included the following:

- During our testing of non-exempt contributions, we noted \$50,791 in payments were entered into the Benefits Retirement System in error for Western Illinois University (WIU). Two checks were entered into the Benefits Retirement System twice, resulting in a \$50,791 overstatement of non-exempt contributions and understatement in benefits paid on-behalf of WIU.

These errors were determined not to be material to the UBS; therefore, the Department did not adjust the UBS.

- During our testing of the average enrolled State Employee Group Insurance Program employees of the State universities, we noted the Department used enrollment data from January 2020 instead of January 2021 in calculating the total average employees, resulting in the following errors:

| <u>University</u>          | <u>Total Employees</u> | <u>Estimated Exempt Employees</u> | <u>Est Exempt Funding</u> | <u>Total Est Contributions</u> |
|----------------------------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| Chicago State Univ         | 1                      | 1                                 | \$ 22,599                 | \$ 22,599                      |
| Eastern Illinois Univ      | (2)                    | (2)                               | (45,199)                  | (45,199)                       |
| Governors State Univ       | (3)                    | (3)                               | (67,798)                  | (67,798)                       |
| Northeastern Illinois Univ | 3                      | 3                                 | 67,798                    | 67,798                         |
| Western Illinois Univ      | 5                      | 5                                 | 112,997                   | 112,997                        |
| Northern Illinois Univ     | 13                     | 13                                | 293,793                   | 293,793                        |
| Southern Illinois Univ     | 2                      | 2                                 | 45,199                    | 45,199                         |
| University of Illinois     | (57)                   | (57)                              | (1,288,168)               | (1,288,168)                    |
| UofI Foundation            | (1)                    | -                                 | -                         | -                              |
| <b>Total</b>               | <b>(39)</b>            | <b>(38)</b>                       | <b>\$ (858,779)</b>       | <b>\$ (858,779)</b>            |

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

UNIVERSITY BENEFITS SCHEDULES  
EXAMINATION

For the Year Ended June 30, 2021

**2021-001. FINDING** (Inaccurate Data Used For the Calculation of the University Benefits Schedules) – Continued

The Department updated the UBS for these errors.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires that all State agencies establish and maintain a system, or systems of internal fiscal and administrative controls to provide assurance that fiscal information is properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports.

The Department stated human error resulted in multiple checks being entered into the Benefits Retirement System twice. When the UBS was prepared, the duplicate checks were not removed from the analysis. Additionally, the Department stated human error resulted in enrollment data being ran for the incorrect month.

Failure to ensure the accuracy and reasonableness of data used in the UBS could lead to misstatements in the amounts of health insurance coverage costs paid by the Department on behalf of State universities. The Office of Comptroller and State universities rely on calculations performed by the Department for annual GAAP reporting. (Finding Code No. 2021-001, 2020-001)

**RECOMMENDATION**

We recommend the Department ensure the preparation of the UBS is based on accurate and reliable data.

**DEPARTMENT RESPONSE**

The Department agrees with the finding and recommendation. The Department will continue to enhance its internal controls to help ensure UBS is based on accurate and reliable data.

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

UNIVERSITY BENEFITS ANALYSIS  
For the Year Ended June 30, 2021

| Agency | University                 | Non-Exempt<br>Contributions | Calculated<br>Non-Exempt<br>FTEs | Total<br>Employees | Est Exempt<br>Employees | Est Exempt<br>Funding | Total Est<br>Contributions |
|--------|----------------------------|-----------------------------|----------------------------------|--------------------|-------------------------|-----------------------|----------------------------|
|        |                            | (a)                         | (b)=(a)/22,599                   | (c)                | (d)=(c)-(b)             | (e)=(d)*22,599        | (f)=(a)+(e)                |
| 608    | Chicago State Univ         | 439,478                     | 19                               | 572                | 553                     | 12,487,402            | 12,926,880                 |
| 612    | Eastern Illinois Univ      | 553,308                     | 24                               | 1,054              | 1,030                   | 23,266,501            | 23,819,810                 |
| 616    | Governors State Univ       | 442,239                     | 20                               | 566                | 546                     | 12,349,044            | 12,791,283                 |
| 620    | Northeastern Illinois Univ | 2,035,703                   | 90                               | 883                | 793                     | 17,919,602            | 19,955,306                 |
| 628    | Western Illinois Univ      | 1,136,859                   | 50                               | 1,176              | 1,126                   | 25,440,083            | 26,576,941                 |
| 636    | Illinois State Univ        | 1,616,833                   | 72                               | 2,978              | 2,906                   | 65,684,299            | 67,301,132                 |
| 644    | Northern Illinois Univ     | 3,010,973                   | 133                              | 2,537              | 2,404                   | 54,323,806            | 57,334,779                 |
| 664    | Southern Illinois Univ     | 9,760,718                   | 432                              | 6,334              | 5,902                   | 133,384,135           | 143,144,853                |
| 676    | University of Illinois     | 79,792,701                  | 3,531                            | 25,768             | 22,237                  | 502,549,669           | 582,342,370                |
| 677    | Uofl Foundation*           | 3,139,453                   | n/a                              | 131                | n/a                     | n/a                   | 3,139,453                  |
| 678    | Uof I Alumni Assn*         | 249,058                     | n/a                              | 16                 | n/a                     | n/a                   | 249,058                    |
|        | <b>Total</b>               | <u>102,177,323</u>          | <u>4,371</u>                     | <u>42,015</u>      | <u>37,497</u>           | <u>847,404,542</u>    | <u>949,581,865</u>         |

FY2021 Avg. Annual Cost per Employee (actuarial report exhibit 45B) on next schedule= 22,599

\* Note - The U of I Foundation and Uof I Alumni Assn does not have any exempt employees.

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

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

STATE EMPLOYEES GROUP INSURANCE PROGRAM  
ADJUSTED REIMBURSEMENT RATES  
For the Year Ended June 30, 2021

|                                    | Projected<br>Enrollment | Adjusted Monthly<br>Cost | Projected Total<br>Monthly Cost |
|------------------------------------|-------------------------|--------------------------|---------------------------------|
| <b>Quality Care Health Plan</b>    |                         |                          |                                 |
| Projected Cost for FY 2021         |                         | \$ 1,454.82              |                                 |
| Adjustment for FY 2015             |                         | 33.84                    |                                 |
| Adjustment for FY 2016             |                         | -                        |                                 |
| Adjustment for FY 2017             |                         | -                        |                                 |
| Adjustment for FY 2018             |                         | -                        |                                 |
| Adjustment for FY 2019             |                         | -                        |                                 |
| Adjustment for FY 2020             |                         | (102.67)                 |                                 |
|                                    |                         | <hr/>                    |                                 |
| Employee                           | 16,672                  | \$ 1,385.99              | \$23,107,252.41                 |
| One Dependent                      | 2,636                   | 1,056.02                 | 2,783,678.38                    |
| Two Plus Dependent                 | 3,383                   | 1,170.96                 | 3,961,342.52                    |
| Medicare Dependent                 | 26                      | 447.08                   | 11,624.13                       |
| <b>Consumer Driven Health Plan</b> |                         |                          |                                 |
| Projected Cost for FY 2021         |                         | \$ 1,221.24              |                                 |
| Adjustment for FY 2015             |                         | 33.84                    |                                 |
| Adjustment for FY 2016             |                         | -                        |                                 |
| Adjustment for FY 2017             |                         | -                        |                                 |
| Adjustment for FY 2018             |                         | -                        |                                 |
| Adjustment for FY 2019             |                         | -                        |                                 |
| Adjustment for FY 2020             |                         | (102.67)                 |                                 |
|                                    |                         | <hr/>                    |                                 |
| Employee                           | 614                     | \$ 1,152.41              | \$707,578.46                    |
| One Dependent                      | 96                      | 511.33                   | 49,087.63                       |
| Two Plus Dependent                 | 184                     | 770.90                   | 141,845.72                      |
| Medicare Dependent                 | 0                       | 382.58                   | -                               |
| <b>Health Alliance</b>             |                         |                          |                                 |
| Projected Cost for FY 2021         |                         | \$ 1,484.21              |                                 |
| Adjustment for FY 2015             |                         | 33.84                    |                                 |
| Adjustment for FY 2016             |                         | -                        |                                 |
| Adjustment for FY 2017             |                         | -                        |                                 |
| Adjustment for FY 2018             |                         | -                        |                                 |
| Adjustment for FY 2019             |                         | -                        |                                 |
| Adjustment for FY 2020             |                         | (102.67)                 |                                 |
|                                    |                         | <hr/>                    |                                 |
| Employee                           | 23,766                  | \$ 1,415.38              | \$33,637,890.50                 |
| One Dependent                      | 4,679                   | 648.63                   | 3,034,933.94                    |
| Two Plus Dependent                 | 9,731                   | 1,187.42                 | 11,554,792.75                   |
| Medicare Dependent                 | 26                      | 472.17                   | 12,276.32                       |

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

STATE EMPLOYEES GROUP INSURANCE PROGRAM  
ADJUSTED REIMBURSEMENT RATES  
For the Year Ended June 30, 2021

|                            | Projected<br>Enrollment | Adjusted Monthly<br>Cost | Projected Total<br>Monthly Cost |
|----------------------------|-------------------------|--------------------------|---------------------------------|
| <b>Aetna HMO</b>           |                         |                          |                                 |
| Projected Cost for FY 2021 |                         | \$ 1,489.02              |                                 |
| Adjustment for FY 2015     |                         | 33.84                    |                                 |
| Adjustment for FY 2016     |                         | -                        |                                 |
| Adjustment for FY 2017     |                         | -                        |                                 |
| Adjustment for FY 2018     |                         | -                        |                                 |
| Adjustment for FY 2019     |                         | -                        |                                 |
| Adjustment for FY 2020     |                         | <u>(102.67)</u>          |                                 |
| Employee                   | 3,913                   | \$ 1,420.20              | \$5,557,225.10                  |
| One Dependent              | 745                     | 647.78                   | 482,593.47                      |
| Two Plus Dependent         | 1,315                   | 1,190.02                 | 1,564,873.37                    |
| Medicare Dependent         | 7                       | 459.39                   | 3,215.72                        |
| <b>HMO Illinois</b>        |                         |                          |                                 |
| Projected Cost for FY 2021 |                         | \$ 1,252.49              |                                 |
| Adjustment for FY 2015     |                         | 33.84                    |                                 |
| Adjustment for FY 2016     |                         | -                        |                                 |
| Adjustment for FY 2017     |                         | -                        |                                 |
| Adjustment for FY 2018     |                         | -                        |                                 |
| Adjustment for FY 2019     |                         | -                        |                                 |
| Adjustment for FY 2020     |                         | <u>(102.67)</u>          |                                 |
| Employee                   | 14,009                  | \$ 1,183.66              | \$16,581,885.21                 |
| One Dependent              | 3,027                   | 474.00                   | 1,434,787.64                    |
| Two Plus Dependent         | 4,930                   | 874.53                   | 4,311,430.55                    |
| Medicare Dependent         | 11                      | 344.27                   | 3,786.93                        |
| <b>Blue Advantage</b>      |                         |                          |                                 |
| Projected Cost for FY 2021 |                         | \$ 1,240.26              |                                 |
| Adjustment for FY 2015     |                         | 33.84                    |                                 |
| Adjustment for FY 2016     |                         | -                        |                                 |
| Adjustment for FY 2017     |                         | -                        |                                 |
| Adjustment for FY 2018     |                         | -                        |                                 |
| Adjustment for FY 2019     |                         | -                        |                                 |
| Adjustment for FY 2020     |                         | <u>(102.67)</u>          |                                 |
| Employee                   | 7,122                   | \$ 1,171.44              | \$8,342,974.02                  |
| One Dependent              | 1,343                   | 452.01                   | 607,044.25                      |
| Two Plus Dependent         | 2,207                   | 837.57                   | 1,848,507.38                    |
| Medicare Dependent         | 2                       | 332.33                   | 664.66                          |

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

STATE EMPLOYEES GROUP INSURANCE PROGRAM  
ADJUSTED REIMBURSEMENT RATES  
For the Year Ended June 30, 2021

|                                    | Projected<br>Enrollment | Adjusted Monthly<br>Cost | Projected Total<br>Monthly Cost |
|------------------------------------|-------------------------|--------------------------|---------------------------------|
| <b>HealthLink Open Access Plan</b> |                         |                          |                                 |
| Projected Cost for FY 2021         |                         | \$ 1,527.71              |                                 |
| Adjustment for FY 2015             |                         | 33.84                    |                                 |
| Adjustment for FY 2016             |                         | -                        |                                 |
| Adjustment for FY 2017             |                         | -                        |                                 |
| Adjustment for FY 2018             |                         | -                        |                                 |
| Adjustment for FY 2019             |                         | -                        |                                 |
| Adjustment for FY 2020             |                         | (102.67)                 |                                 |
|                                    |                         | <u>1,458.89</u>          |                                 |
| Employee                           | 21,543                  | \$ 1,458.89              | \$31,428,795.81                 |
| One Dependent                      | 4,588                   | 678.29                   | 3,111,978.59                    |
| Two Plus Dependent                 | 8,288                   | 1,184.70                 | 9,818,806.21                    |
| Medicare Dependent                 | 29                      | 480.74                   | 13,941.52                       |
| <b>Aetna Open Access Plan</b>      |                         |                          |                                 |
| Projected Cost for FY 2021         |                         | \$ 1,322.54              |                                 |
| Adjustment for FY 2015             |                         | 33.84                    |                                 |
| Adjustment for FY 2016             |                         | -                        |                                 |
| Adjustment for FY 2017             |                         | -                        |                                 |
| Adjustment for FY 2018             |                         | -                        |                                 |
| Adjustment for FY 2019             |                         | -                        |                                 |
| Adjustment for FY 2020             |                         | (102.67)                 |                                 |
|                                    |                         | <u>1,253.71</u>          |                                 |
| Employee                           | 12,469                  | \$ 1,253.71              | \$15,632,492.95                 |
| One Dependent                      | 2,613                   | 505.84                   | 1,321,762.07                    |
| Two Plus Dependent                 | 4,559                   | 901.59                   | 4,110,338.31                    |
| Medicare Dependent                 | 9                       | 361.70                   | 3,255.27                        |
| <b>Quality Care Dental Plan</b>    |                         |                          |                                 |
| Employee                           | 97,539                  | \$ 14.31                 | \$1,395,859.07                  |
| One Dependent                      | 19,573                  | 15.60                    | 305,430.22                      |
| Two Plus Dependent                 | 34,201                  | 48.19                    | 1,648,107.04                    |
| Total Monthly Cost                 |                         |                          | <u>\$ 188,532,058.13</u>        |
| Total Employees Covered            |                         |                          | <u>100,108</u>                  |
| Monthly Cost Per Employee          |                         |                          | 1,883.29                        |
| 12 months                          |                         |                          | 12                              |
| Annual Cost Per Employee           |                         |                          | <u>\$ 22,599.44</u>             |

NOTE: Attached notes are an integral part of this schedule.

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

UNIVERSITY BENEFITS SCHEDULES  
EXAMINATION

Notes to the Schedules  
As of and For the Year Ended June 30, 2021

**1. Background**

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

- Exempt employees – The employer does not reimburse the Department for the employer’s share of Group Insurance. The employer’s share is paid by using General Revenue Funds (GRF).
- Non-exempt employees – The employer reimburses the Department for the employer’s share of Group Insurance from non-GRF funds.

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

**2. University Benefits Schedules Source Information**

Information reported in the University Benefits Schedules was derived from a variety of sources. Non-exempt contributions, total covered employees, and estimated annual cost per employee were used in the calculations shown on the FY2021 University Benefits Analysis. The detail of the estimated annual cost per employee is shown in the State Employees Group Insurance Program Adjusted Reimbursement Rates Schedule. The Department has developed a detailed average cost rate setting methodology which incorporates the consultation of actuaries and other business consultants.

**3. University Benefits Analysis Schedules Not Intended to Subtotal**

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