



**STATE OF ILLINOIS  
DEPARTMENT OF CENTRALMANAGEMENT  
SERVICES  
STATE EMPLOYEES GROUP INSURANCE  
PROGRAM**

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

**For the Year Ended June 30, 2020**

**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, 2020

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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
REPORT ON THE ALLOCATION OF  
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For the Year Ended June 30, 2020

**AGENCY OFFICIALS**

Director (2/18/2020 – Present)	Ms. Janel Forde
Director (Acting) (7/1/2019 – 2/17/2020)	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) (7/15/2019 – 12/3/2020)	Mr. Michael Merchant
Assistant Director (7/1/2019 – 7/14/2019)	Vacant
Chief of Staff	Mr. Anthony Pascente
Chief Administrative Officer (5/1/2021 – Present)	Ms. Sarah Kerley
Chief Administrative Officer (7/1/2019 – 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) (7/1/2019-1/20/2021)	Ms. Karen Pape
General Counsel (7/22/2019 – Present)	Mr. Terrence Glavin
General Counsel (7/1/2019 – 7/21/2019)	Vacant
Chief Internal Auditor	Mr. Jack Rakers

Agency main offices are located at:

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



MANAGEMENT ASSERTION LETTER

October 5, 2021

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

Ladies and Gentlemen:

We are responsible for determining and reporting the allocation of the other postemployment benefits (OPEB) plan liability for the State Employees Group Insurance Program (SEGIP). We are responsible for ensuring that allocations made to the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Illinois State Toll Highway Authority (Authority) are determined in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We are responsible for and we have established and maintained an effective system of internal controls over these specified requirements. We have performed an evaluation of compliance by the State of Illinois, Department of Central Management Services (Department) with the following specified requirements during the one-year period ended June 30, 2020. Based on this evaluation, we assert that during the year ended June 30, 2020, the Department has materially complied with the specified requirements listed below.

- A. SEGIP is comprised of the Health Insurance Reserve Fund and the Group Insurance Premium Fund. SEGIP does not qualify as a trust fund in accordance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*.
- B. The Department had an independent actuarial valuation performed using the last day of the previous fiscal year, June 30, 2019, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2020.
- C. The Department has developed a methodology reflective of the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, where the basis for allocating OPEB liabilities is consistent with the manner in which contributions to an OPEB plan – excluding those contributions

associated with a separately-financed specific liability are determined, to allocate SEGIP's OPEB liability among the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Authority.

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

State of Illinois, Department of Central Management Services

**SIGNED ORIGINAL ON FILE**

Jane Forde, Director

**SIGNED ORIGINAL ON FILE**

Karen Pape, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

Terrence Glavin, General 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, 2020

**SUMMARY**

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

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

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

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>First/Last</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
2020-001	268	New	Failure to Separately State Specified OPEB Balances for the Tollway	Material Weakness
2020-002	272	New	Noncompliance with the State Employees Group Insurance Act of 1971	Material Weakness

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on September 27, 2021.

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
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For the Year Ended June 30, 2020

Attending were:

*Department of Central Management Services*

Karen Pape, Chief Financial Officer  
Jessica Olive, CMS Comptroller  
Shiloah Tubbs, Deputy Director, Bureau of Benefits  
Kari Dennison, Bureau of Benefits Assistant Deputy Director  
Shannon Tesio, Bureau of Benefits Fiscal Operations Manager  
Colm Brewer, Bureau of Benefits, Chief Financial Officer  
Tyson Rothermich, Deputy General Counsel Benefits  
Dina Ninfro, Personnel Counsel  
Amy Lange, Internal Audit Liaison

*Office of the Auditor General*

Megan Green, Senior Audit Manager  
Daniel J. Nugent, Senior Audit Manager

*Sikich LLP*

Amy L. Sherwood, Partner  
Ryan Randolph, Senior Manager

The responses to the recommendations were provided by Amy Lange, Internal Audit Liaison, in a correspondence dated October 5, 2021.

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

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## INDEPENDENT ACCOUNTANT'S REPORT

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

As Special Assistant Auditors for the Auditor General, we have examined the accompanying Toll Highway Specific Liability Percentage Calculation, Schedule of Employer Allocations by Fund, Schedule of University Special Funding Situations, the Schedule of Other Post Employment Benefit Amounts by Fund and the Schedule of Deferred Amounts by Measurement Year (Schedules) as of and for the year ended June 30, 2020 and the related notes. Management of the State of Illinois, Department of Central Management Services (Department) is responsible for presenting the Schedules in accordance with the specified requirements contained in 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 specified requirements contained in Notes D through M in the Notes to the Schedules, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules. The nature, timing and extent of the procedures depend on our judgment, including an assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations by fund as of and for the year ended June 30, 2020, 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, 2020, in accordance with the specified requirements set forth in Notes D through M in the Notes to the Schedules, in all material respects.

We have previously examined, in accordance with attestation standards established by the American Institute of Certified Public Accountants, the Schedule of Employer Allocations by Fund, the Schedule of University Special Funding Situations, and the Schedule of Other Post Employment Benefits by Fund as of and for the year ended June 30, 2019 and our report thereon, dated May 22, 2020, expressed an unmodified opinion on those Schedules.



## Emphasis of Matter

As discussed in Note N to the Schedules, the Schedule of Employer Allocations by Fund and the Schedule of Other Post Employment Benefits by Fund as of July 1, 2019 were restated to separately state specific other postemployment benefits balances for the Illinois State Toll Highway Authority. Our opinion was not modified with respect to this matter.

## Internal Control Over Compliance

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2020-001 and 2020-002 that we consider to be material weaknesses.

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

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

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  
October 5, 2021

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
TOLL HIGHWAY SPECIFIC LIABILITY/PERCENTAGE CALCULATION  
As of July 1, 2019

		Toll Highway Averages
\$ 38,922,770,690	Total Unfunded Actuarial Accrued Liability from Actuary Report	FY18 68.7719%
\$ 710,644,093	Total OPEB Liability from Actuary (Toll Highway Related Active/Inactive Employees/Retir	FY19 69.0228%
		FY20 <u>69.2498%</u>
\$ 490,449,836	OPEB Liability Specific to Toll Highway Based on 3 Year Average	<u>69.0148%</u>

**1.2601% Calculated Percentage Toll Highway Liability to Total Liability**

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
As of July 1, 2019

<u>Fund #</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>Group Insurance Contributions Paid</u>	<u>Primary Allocation</u>
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ 709,829,580	28.2664%
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	1,342,472,259	53.4592%
0001	General Revenue Contributions - relating to State Agencies	350		
0001	General Revenue Contributions - relating to State Agencies	416		
0001	General Revenue Contributions - relating to State Agencies	418		
0001	General Revenue Contributions - relating to State Agencies	426		
0001	General Revenue Contributions - relating to State Agencies	444		
0001	General Revenue Contributions - relating to State Agencies	478		
0001	General Revenue Contributions - relating to State Agencies	492		
0001	General Revenue Contributions - relating to State Agencies	494		
0001	General Revenue Contributions - relating to State Agencies	511		
0001	General Revenue Contributions - relating to State Agencies	586		
0001	General Revenue Contributions - relating to State Agencies	691		
0001	General Revenue Contributions - 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  
As of July 1, 2019

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>GRF Covered Wages</b>	<b>Secondary Allocation</b>
0001	General Revenue Contributions - relating to Universities	GRF Universities		
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	\$ 3,155,167,310	100.0000%
0001	General Revenue Contributions - relating to State Agencies	350	166,554,182	5.2788%
0001	General Revenue Contributions - relating to State Agencies	416	10,065,271	0.3190%
0001	General Revenue Contributions - relating to State Agencies	418	232,114,086	7.3566%
0001	General Revenue Contributions - relating to State Agencies	426	996,168,312	31.5726%
0001	General Revenue Contributions - relating to State Agencies	444	871,610,416	27.6249%
0001	General Revenue Contributions - relating to State Agencies	478	67,196,352	2.1297%
0001	General Revenue Contributions - relating to State Agencies	492	54,887,744	1.7396%
0001	General Revenue Contributions - relating to State Agencies	494	897,003	0.0284%
0001	General Revenue Contributions - relating to State Agencies	511	431,945	0.0137%
0001	General Revenue Contributions - relating to State Agencies	586	17,698,710	0.5609%
0001	General Revenue Contributions - relating to State Agencies	691	8,335,488	0.2642%
0001	General Revenue Contributions - relating to State Agencies	All Others	729,207,801	23.1116%

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SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
As of July 1, 2019

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0001	General Revenue	812	\$ -	0.0000%
0007	Education Assistance Fund	812	34,400,712	1.3693%
0011	Road	494	117,960,000	4.6973%
0011	Road	360	16,755	0.0007%
0012	Motor Fuel Tax	492	4,264,247	0.1698%
0012	Motor Fuel Tax	494	3,122,131	0.1243%
0013	Prevent & Treat Alcohol & Sub	444	373,797	0.0149%
0014	Food & Drug Safety	482	-	0.0000%
0016	Teacher Certificate Fee Revolving	586	266,210	0.0106%
0018	Transportation Regulatory	524	1,370,660	0.0546%
0021	Financial Institutions	440	742,072	0.0296%
0022	General Professions Dedicated	440	398,841	0.0159%
0026	Live & Learn	350	73,943	0.0029%
0036	IL Veterans' Rehabilitation	444	-	0.0000%
0039	State Boating Act	422	1,689,156	0.0673%
0040	State Parks	422	1,091,854	0.0435%
0041	Wildlife & Fish	422	4,744,557	0.1889%
0042	Salmon	422	18,181	0.0007%
0044	Lobbyist Registration Admin	350	117,161	0.0047%
0045	Agricultural Premium	406	-	0.0000%
0047	Fire Prevention	592	1,970,479	0.0785%
0048	Rural/Downstate Health Access	482	4,743	0.0002%
0050	Mental Health	444	596,501	0.0238%
0051	Amusement Ride & Patron Safety	452	28,459	0.0011%
0052	Federal Title III SS & Employ	427	20,939,415	0.8338%
0052	Federal Title III SS & Employ	360	21,123	0.0008%
0054	State Pensions	370	2,088,925	0.0832%
0057	IL State Pharmacy Disciplinary	440	210,632	0.0084%
0059	Public Utility	524	3,041,482	0.1211%
0063	Public Health Services	482	6,338,596	0.2524%
0065	US Environmental Protection	532	2,644,562	0.1053%
0067	Radiation Protection	588	567,317	0.0226%
0068	Hospital Licensure Fund	482	83,075	0.0033%
0072	Underground Storage Tank	532	890,360	0.0355%
0072	Underground Storage Tank	592	348,152	0.0139%
0072	Underground Storage Tank	492	209,161	0.0083%
0074	EPA Special State Projects Trust Fund	532	22,184	0.0009%
0075	Compassionate Use of Medical Cannabis	406	187,242	0.0075%
0075	Compassionate Use of Medical Cannabis	482	283,069	0.0113%
0075	Compassionate Use of Medical Cannabis	440	104,296	0.0042%
0075	Compassionate Use of Medical Cannabis	493	27,602	0.0011%
0077	Mines & Minerals UIC	422	34,176	0.0014%
0078	Solid Waste Management	532	1,008,233	0.0401%
0081	Vocational Rehabilitation	444	8,809,938	0.3508%
0082	Distance Learning	601	8,164	0.0003%
0085	IL Gaming Law Enforcement	340	132,576	0.0053%
0085	IL Gaming Law Enforcement	492	-	0.0000%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
As of July 1, 2019

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0089	Subtitle D Management	532	\$ 196,807	0.0078%
0090	Special Federal Grant Project	295	-	0.0000%
0091	Clean Air Act (CAA) Permit	532	1,269,967	0.0506%
0093	IL State Medical Disciplinary	440	344,863	0.0137%
0103	State Treasurer's Admin	370	661,636	0.0263%
0117	St Appellate Defender Federal	290	-	0.0000%
0118	Facility Licensing	482	129,809	0.0052%
0129	State Gaming	565	5,002,833	0.1992%
0129	State Gaming	444	13,995	0.0006%
0131	Council on Dev Disabilities	558	108,747	0.0043%
0137	Plugging & Restoration	422	28,555	0.0011%
0141	Capital Development	511	2,282,415	0.0909%
0141	Capital Development	422	127,971	0.0051%
0141	Capital Development	507	95,878	0.0038%
0144	SBE Special Purpose Trust	586	170,401	0.0068%
0145	Explosives Regulatory	422	10,613	0.0004%
0146	Aggregate Operations Regulatory	422	28,459	0.0011%
0147	Coal Mining Regulatory	422	3,629	0.0001%
0148	Mental Health Reporting	444	29,469	0.0012%
0148	Mental Health Reporting	493	65,340	0.0026%
0151	Reg CPA Admin & Disciplinary	440	59,438	0.0024%
0152	State Crime Laboratory	493	147,532	0.0059%
0156	Motor Vehicle Theft Prevention	546/350	19,458	0.0008%
0159	SBE Teacher Certification Institution	586	38,282	0.0015%
0161	SBE GED Testing Fund	684	12,828	0.0005%
0163	Weights & Measures	406	835,043	0.0333%
0163	Weights & Measures	360	13,218	0.0005%
0166	State Police Merit BD Public Safety	591	-	0.0000%
0167	Division of Corp Regis LLP	350	18,738	0.0007%
0169	IL Independent Tax Tribunal	564	-	0.0000%
0175	IL School Asbestos Abatement	482	73,531	0.0029%
0177	CHIP Board Payroll Trust	527	35,766	0.0014%
0182	Driver Services Administration	350	-	0.0000%
0184	ICJIA Violence Prevention	546	26,823	0.0011%
0185	Secretary of State Spec Lic Pl	350	270,746	0.0108%
0193	Loc Govt Health Insurance Res	416	122,537	0.0049%
0195	IPTIP Administrative Trust	370	291,331	0.0116%
0199	Illinois Fisheries Management	422	81,597	0.0032%
0203	Tchr Health Insurance Security	416	163,684	0.0065%
0207	Pollution Control Board St Tr	532	-	0.0000%
0209	State Police Firearm Services	493	879,290	0.0350%
0211	DHS Technology Initiative	444	123,274	0.0049%
0214	Brownfields Redevelopment	532	97,130	0.0039%
0215	Capital Develop Brd Revolving	511	-	0.0000%
0218	Professions Indirect Cost	440	2,163,478	0.0862%
0218	Professions Indirect Cost	360	54,157	0.0022%
0220	DCFS Children's Services	360	8,164	0.0003%

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
As of July 1, 2019

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0238	IL Health Facilities Planning	482	\$ 105,383	0.0042%
0240	Emergency Public Health	482	80,483	0.0032%
0242	ISAC Accounts Receivable	691	-	0.0000%
0243	Credit Union	440	368,297	0.0147%
0244	Savings & Resid Finance Reg	440	367,943	0.0147%
0258	Nursing Dedicated & Professional	440/482	247,417	0.0099%
0259	Optometric Lien & Disc Brd	440	26,436	0.0011%
0261	Underground Resource Conserv	422	123,452	0.0049%
0270	Water Revolving	532	2,006,166	0.0799%
0274	Self-Insurers Administration	563	84,192	0.0034%
0276	Drunk&Drugged Driving Prevention	444	114,913	0.0046%
0285	Long Term Care Monitor/Receive	482	2,928,403	0.1166%
0286	IL Affordable Housing Trust	492	8,301	0.0003%
0287	Home Care Services Agy Licensure	482	170,016	0.0068%
0288	Community Water Supply Lab	532	135,076	0.0054%
0290	Fertilizer Control	406	202,553	0.0081%
0292	Security Investors Education	350	13,995	0.0006%
0294	Used Tire Management	532/482	816,487	0.0325%
0298	Natural Areas Acquisition	422	870,602	0.0347%
0299	Open Space Lands Acquis&Devel	422	175,051	0.0070%
0318	ICJIA Vio Prevent Sp Prj	546	19,237	0.0008%
0318	ICJIA Vio Prevent Sp Prj	482	-	0.0000%
0326	African American HIV/Aids	482	-	0.0000%
0327	Tattoo & Body Prncg Estab Regis	482	-	0.0000%
0329	County Provider Trust	478	518,337	0.0206%
0333	Federal Support Agreement Rev	466	1,657,491	0.0660%
0335	Criminal Justice Info Projects	546	20,201	0.0008%
0336	Environmental Lab Certificate	532	35,766	0.0014%
0339	Illinois Community College Board Contracts and Grants Fund	684	-	0.0000%
0340	Public Health Lab Serv Rev	482	19,777	0.0008%
0342	Audit Expense	103	150,976	0.0060%
0344	Care Prov for Persons with DD	478	19,050	0.0008%
0345	Long Term Care Provider	478	89,323	0.0036%
0345	Long Term Care Provider	482	88,603	0.0035%
0350	ICCB Federal Trust	684	4,768	0.0002%
0357	Child Labor Enforcement	452	68,674	0.0027%
0359	IMSA Special Purposes Trust Fund	692	40,202	0.0016%
0360	Lead Poisoning Screening	482	495,192	0.0197%
0362	Securities Audit & Enforcement	350	967,908	0.0385%
0363	Dept of Business Serv Sp Ops	350	1,741,819	0.0694%
0368	Drug Treatment	444	14,980	0.0006%
0369	Feed Control	406	242,983	0.0097%
0370	Tanning Facility Permit	482	28,459	0.0011%
0372	Plumbing Licensure & Program	482	301,113	0.0120%
0384	Tax Compliance & Admin	492	7,440,221	0.2963%
0386	Appraisal Administration	440	83,378	0.0033%
0387	Small Bus Environmental Assist	420	50,230	0.0020%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
As of July 1, 2019

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0394	Gaining Early Awareness & Read	444	\$ -	0.0000%
0396	Senior Health Insurance Prog	402	126,374	0.0050%
0398	EMS Assistance	482	2,661	0.0001%
0408	DHS Special Purpose Trust	444	855,119	0.0341%
0410	SBE Federal Dept of Agriculture	586	908,085	0.0362%
0421	Public Aid Recoveries Trust	478	4,738,272	0.1887%
0425	IL Power Agency Operations	360/445	150,840	0.0060%
0428	Supreme Court Historic Preserv	210	69,727	0.0028%
0434	Court of Claims Admin & Grant	528	283	0.0000%
0435	Charitable Trust Stabilization Fund	370	23,849	0.0009%
0438	IL State Fair	406	16,847	0.0007%
0440	Agricultural Master	406	177,277	0.0071%
0445	Sex Offender Investigation	493	11,858	0.0005%
0447	GI Education	497	105,406	0.0042%
0449	Intrepreters For The Deaf	526	16,328	0.0007%
0453	Monitoring Device Driving Permit	350	311,832	0.0124%
0455	IL State Toll Highway ISP Related Employees	557	3,320,134	0.1322%
0473	Teachers Retirement System	593	4,028,864	0.1604%
0476	Wholesale Meat	406	1,041,271	0.0415%
0477	Judges Retirement System	275	-	0.0000%
0480	Secretary of State ID Security	350	178,062	0.0071%
0481	General Assembly Retirement	131	-	0.0000%
0483	Secretary of State Spec Serv	350	808,397	0.0322%
0484	Nuclear Civil Protection Planning Fund	588	9,797	0.0004%
0488	Criminal Justice Trust	546	391,899	0.0156%
0491	Federal Aid Disaster	588	87,600	0.0035%
0495	Old Age Survivors Insurance	444	7,521,923	0.2995%
0497	Federal Civil Prepared Admin	588	3,557	0.0001%
0502	Early Intervention Service Rev	444	210,857	0.0084%
0505	Athletics Supervision and Reg	440	-	0.0000%
0506	Small Business Credit Initiatv	420	28,459	0.0011%
0514	State Asset Forfeiture	493	61,575	0.0025%
0523	Dept of Corrections Reimburse	425	179,208	0.0071%
0523	Dept of Corrections Reimburse	426	125,938	0.0050%
0524	Health Facilities Plan Review	482	166,184	0.0066%
0531	Energy Efficiency Portfolio	420	-	0.0000%
0533	Attorney General Tobacco	340	336,633	0.0134%
0534	IL Workers' Comp Comm Operatns	563/446/360	2,785,700	0.1109%
0535	Sex Offender Registration	493	28,459	0.0011%
0536	Leads Maintenance	493	57,810	0.0023%
0537	State Offender DNA Identification	493	83,862	0.0033%
0538	IL Historic Sites	422	49,903	0.0020%
0539	Death Penalty Abolition	546	2,935	0.0001%
0542	Ag Court Order & Vol Comply	340	1,316,595	0.0524%
0543	Comptrollers Admin Fund	360	-	0.0000%
0546	Public Pension Regulation	446	151,667	0.0060%
0549	IL Charity Bureau	340	319,104	0.0127%



STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
As of July 1, 2019

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0550	Supplemental Low Income Energy	420	\$ 193,846	0.0077%
0560	SBE Federal Agency Services	586	34,388	0.0014%
0561	SBE Federal Dept of Education	586	1,814,497	0.0723%
0562	Pawnbroker Regulation	440	12,828	0.0005%
0566	DCFS Federal Projects	418	2,332	0.0001%
0568	School Infrastructure	511	-	0.0000%
0568	School Infrastructure	586	28,354	0.0011%
0568	School Infrastructure	507	9,870	0.0004%
0576	Pesticide Control	406/482	756,725	0.0301%
0577	Community College Health Insur	416	42,635	0.0017%
0579	Savings Institutions Regulatory Fund	440	46,621	0.0019%
0580	Fire Prevention Division	592	47,211	0.0019%
0581	Juvenile Acct Incentive Block	444	-	0.0000%
0582	DCFS Special Purpose Fund	418	71,890	0.0029%
0592	DHS Federal Projects	444	73,341	0.0029%
0600	Attorney General Whistleblower	340	637,952	0.0254%
0606	Health Information Exchange	534	-	0.0000%
0607	Special Projects Division	442	300,038	0.0119%
0608	Partners for Conservation	422/406	443,297	0.0177%
0612	Statewide 9-1-1 Fund	493	148,123	0.0059%
0618	Services for Older Americans	402	190,822	0.0076%
0622	Motor Vehicle License Plate	350	192,346	0.0077%
0627	Public Transportation	509	125,472	0.0050%
0632	Horse Racing	579	385,705	0.0154%
0635	Death Certificate Surcharge	482	93,870	0.0037%
0635	Death Certificate Surcharge	520	-	0.0000%
0636	Commerce & Comm Affairs Asst	420	162,646	0.0065%
0644	Commitment to Human Services Fund	402/546	-	0.0000%
0646	Alcoholism & Substance Abuse	444	-	0.0000%
0649	Motor Carrier Safety Inspection	493	249,751	0.0099%
0654	Healthy Smiles	482	16,199	0.0006%
0659	Historic Property Adminsitration Fund	420	18,558	0.0007%
0660	Academic Quality Assurance Fund	601	60,006	0.0024%
0664	Student Loan Operations	691	1,014,402	0.0404%
0668	College Savings Pool Administr	370	247,603	0.0099%
0673	Dept of Insurance Fed Trust	446	295	0.0000%
0674	State Charter School Comm	586	55,459	0.0022%
0675	Electronics Recycling	532	-	0.0000%
0689	Agriculture Pesticide Control	406	100,770	0.0040%
0690	DHS Project Resources	482	-	0.0000%
0692	ICCB Adult Education Fund	684	163,345	0.0065%
0698	Long Term Care Ombudsman Fund	402	-	0.0000%
0700	USDA Women, Infants & Children	444	411,810	0.0164%
0701	Federal Student Incentive Tr	691	108,724	0.0043%
0702	Assist Living & Shared Hou Reg	482	156,685	0.0062%
0705	State Police Whistleblower Rew	493	-	0.0000%
0710	Homeland Security Emerg Prepar	588	944,298	0.0376%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
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<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0711	State Lottery	458	\$ 2,984,317	0.1188%
0711	State Lottery	360	5,313	0.0002%
0718	Community Mental Health Medical	444	196,083	0.0078%
0722	Comptroller Debt Recovery Trust Fund	360	-	0.0000%
0724	Dept of Labor Federal Projects	452	90,578	0.0036%
0726	Federal Industrial Services	452	150,020	0.0060%
0731	IL Clean Water	532	1,491,334	0.0594%
0732	Secretary of State DUI Adminis	350	164,678	0.0066%
0733	Tobacco Settlement Recovery	482	2,571	0.0001%
0733	Tobacco Settlement Recovery	444	13,995	0.0006%
0737	Energy Administration	420	54,895	0.0022%
0740	Medicaid Buy In Program Revolv	478	17,493	0.0007%
0745	State's Attorney Appel Prosec Co	295	52,005	0.0021%
0746	Home Inspection Administration	440	-	0.0000%
0751	Private Business and Vocational Schools Quality Assurance Fur	601	62,646	0.0025%
0755	State Employees Def Comp Plan	416	105,999	0.0042%
0757	Child Support Administrative	478	14,879,351	0.5925%
0762	Local Initiative	444	99,329	0.0040%
0763	Tourism Promotions	420/422	1,557,490	0.0620%
0765	Federal Surface Mining Control	422	360,823	0.0144%
0772	Career and Technical Education	684	23,096	0.0009%
0773	ISAC Loan Purch Prog Payroll	691	108,237	0.0043%
0776	Pres Libr & Museum Operating	541	-	0.0000%
0790	Private Sewage Disposal Program	482	28,459	0.0011%
0792	Cemetery Oversight Lens&Dscpln	440	80,584	0.0032%
0795	Bank & Trust Company	440/360	1,730,638	0.0689%
0796	Nuclear Safety Emerg Preparedness	588/360	1,710,207	0.0681%
0798	Rehab Servs EL & Second ED Act	444	19,517	0.0008%
0801	AG State Proj & Crt Order Dist	340	1,212,344	0.0483%
0802	Personal Property Tax Replace	360	11,515,272	0.4586%
0802	Personal Property Tax Replace	492	3,356,257	0.1337%
0802	Personal Property Tax Replace	580	683,530	0.0272%
0802	Personal Property Tax Replace	548	228,174	0.0091%
0802	Personal Property Tax Replace	295	55,733	0.0022%
0817	State Police Operations Assist	493	-	0.0000%
0821	Dram Shop	444/492	665,949	0.0265%
0823	IL State Dental Disciplinary	440	76,451	0.0030%
0826	Agriculture Federal Projects	406	-	0.0000%
0828	Hazardous Waste	532	625,534	0.0249%
0829	Comm Assoc Manager Lens & Disc	440	-	0.0000%
0838	Public Health Federal Projects	482	22,354	0.0009%
0850	Real Estate License Admin	360/440	595,854	0.0237%
0855	National Flood Insurance Program	422	75,656	0.0030%
0859	Federal Energy	420/532	28,459	0.0011%
0863	Cycle Rider Safety Training	494	62,534	0.0025%
0870	Low Income Energy Block Grant	420	327,949	0.0131%
0871	Community Services Block Grant	420	128,239	0.0051%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
As of July 1, 2019

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0872	Maternal & Child Health Serv Blk	482	\$ 242,960	0.0097%
0872	Maternal & Child Health Serv Blk	444	-	0.0000%
0873	Preventative Health&Hlth Serv Bl	482	183,306	0.0073%
0875	Com Dev/Small City Blk Grant	420	112,772	0.0045%
0876	Community MH Servs Block Grant	444	68,930	0.0027%
0879	Traffic & Crim Conviction Sur	569	387,514	0.0154%
0882	Sheffield 2/1982 Agreed Order	588	7,115	0.0003%
0883	Intra-Agency Services	420	674,275	0.0269%
0884	DNR Special Projects	422	-	0.0000%
0885	Wage Theft Prevention Fund	452	-	0.0000%
0888	Design Professional Admin & In	440	121,675	0.0048%
0894	DNR Federal Projects	422	313,668	0.0125%
0896	Public Health Spec State Projects	482	166,612	0.0066%
0897	Veterans' Affairs Fed Projects	497	-	0.0000%
0903	State Surplus Property Rev	416	190,942	0.0076%
0904	IL State Police Federal Projs	493	554,699	0.0221%
0905	IL Forestry Development	422	224,919	0.0090%
0906	State Police Services	493	1,134,500	0.0452%
0911	Juvenile Justice Trust	444	259	0.0000%
0912	Cannabis Regulation Fund	440	-	0.0000%
0912	Cannabis Regulation Fund	546	-	0.0000%
0913	Federal Workforce Training	420	890,810	0.0355%
0920	Metabolic Screening and Treatment Fund	482	699,107	0.0278%
0921	DHS Recoveries Trust	444	1,431,216	0.0570%
0922	Insurance Producer Admin	446/360	2,191,644	0.0873%
0925	Coal Technology Assist	422	598,028	0.0238%
0929	Violent Crime Victims Assist	340	553,904	0.0221%
0938	Hearing Instrument Dispen Exam	482	-	0.0000%
0940	Self-Insurers Security	563	32,165	0.0013%
0942	Low-Level Rad Waste Fac Dev&Op	588	39,145	0.0016%
0944	Enviro Protection Permit & Insp	532	1,084,324	0.0432%
0947	Governor's Grant Fund	310	-	0.0000%
0951	Narcotics Profit Forfeiture	295	34,313	0.0014%
0962	Park & Conservation	422/360	3,713,788	0.1479%
0963	Vehicle Inspection	532	888,128	0.0354%
0963	Vehicle Inspection	350	320,439	0.0128%
0969	Local Tourism Fund	420	-	0.0000%
0971	Build Illinois Bond	420/507	170,727	0.0068%
0973	IL Capital Revolving Loan	420	19,957	0.0008%
0982	Adeline Jay Geo-Karis IL Beach	422	-	0.0000%
0988	Attorney General Federal Grant	340	44,084	0.0018%
0991	Abandoned Minded Lands Reclam	422	456,599	0.0182%
0997	Insurance Financial Regulation	446	2,073,863	0.0826%
UNIV	Chicago State Univ	608	329,569	0.0131%
UNIV	Eastern IL Univ	612	334,722	0.0133%
UNIV	Governor's State Univ	616	516,800	0.0206%
UNIV	Northeastern State Univ	620	2,364,218	0.0941%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
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<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
UNIV	Western IL Univ	628	\$ 1,014,403	0.0404%
UNIV	Illinois State Univ	636	1,701,271	0.0677%
UNIV	Northern IL Univ	644	2,551,770	0.1016%
UNIV	Southern IL Univ	664	8,826,140	0.3515%
UNIV	University of IL	676	72,844,093	2.9008%
UNIV	University of IL - Foundation	676A	2,443,768	0.0973%
UNIV	University of IL - Alumni Association	676B	229,938	0.0092%
<b>GRAND TOTAL OF PRIMARY ALLOCATION*</b>			<b>\$ 2,511,210,755</b>	<b>100.0000%</b>

*\*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  
As of July 1, 2019

**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 2019 Expenditures coded with detail object code "1180" Group Insurance Contributions (GI Contributions). Comptroller's SAMs Data Warehouse FY 2019 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll).

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

0301	Working Capital Revolving	\$	1,963,055
0303	State Garage Revolving		3,228,716
0304	Technology Mgmnt Revolving		14,619,078
0314	Facilities Management Revolving		6,149,577
0317	Professional Services		4,124,450
0332	Workers' Compensation Revolving		98,900
0407	Grant Accountability and Transparency Fund		203,208
0477	Judges Retirement System		123,791
0479	State Employees' Retirement Sys		1,819,519
0481	General Assembly Retirement		31,389
0529	IL State Board of Investments		178,391
			32,540,074

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

0455	Illinois State Toll Highway Revenue		31,517,152
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(f) Excluded reimbursement payments made from GRF. These payments should not have been made as GRF employees are exempt from reimbursement payments.

0001	General Revenue Fund	497	37,450
0001	General Revenue Fund	586	9,167
			46,617

Reconciliation of Total Contributions to SAMS Warehouse

	Total Contributions from above		2,511,210,755
Add:			
	GRF Exclusions (f) above		46,617
	Toll Highway exclusions (d) above		31,517,152
	Revolving Fund Exclusions (c) above		32,540,075
	Rounding		3
Less:			
	University contributions from UBA		(93,156,692)

TOTAL SAMS WAREHOUSE GI CONTRIBUTIONS		\$ 2,482,157,910
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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF UNIVERSITY SPECIAL FUNDING SITUATIONS  
As of July 1, 2019

Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less: University State Appropriation Repayment	Allocation of GRF Estimated Funding	Allocation (Funding/GRF 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 Special Funding Situations Liability Calculation*
0001	UNIV	Chicago State UNIV	608	\$ 12,160,865	\$ 1,024,000	\$ 11,136,865	1.5689%	\$ 7,078,743	\$ -	\$ 7,078,743	\$ 192,183,370	\$ -	\$ 192,183,370
0001	UNIV	Eastern Illinois UNIV	612	21,696,144	1,713,000	19,983,144	2.8152%	12,701,942	1,072,737	13,774,679	344,849,655	21,004,513	365,854,167
0001	UNIV	Governors State UNIV	616	10,718,314	656,000	10,062,314	1.4176%	6,396,090	-	6,396,090	173,649,784	-	173,649,784
0001	UNIV	Northeastern Illinois UNIV	620	16,863,100	1,073,000	15,790,100	2.2245%	10,036,754	944,930	10,981,684	272,491,495	18,502,014	290,993,509
0001	UNIV	Western Illinois UNIV	628	28,736,681	1,945,000	26,791,681	3.7744%	17,029,770	1,352,291	18,382,061	462,347,449	26,478,269	488,825,718
0001	UNIV	Illinois State UNIV	636	58,930,685	3,078,000	55,852,685	7.8685%	35,502,000	-	35,502,000	963,856,745	-	963,856,745
0001	UNIV	Northern Illinois UNIV	644	53,414,580	3,541,000	49,873,580	7.0261%	31,701,163	3,119,784	34,820,947	860,666,439	61,086,316	921,752,756
0001	UNIV	Southern Illinois UNIV	664	118,798,060	7,076,000	111,722,060	15.7393%	71,014,377	1,886,104	72,900,481	1,927,995,230	36,930,493	1,964,925,724
0001	UNIV	University of Illinois	676	433,510,151	24,893,000	408,617,151	57.5655%	259,730,617	21,930,196	281,660,813	7,051,521,315	429,399,907	7,480,921,223
				<u>\$ 754,828,580</u>	<u>\$ 44,999,000</u>	<u>\$ 709,829,580</u>	<u>100.0000%</u>	<u>\$ 451,191,455</u>	<u>\$ 30,306,041</u>	<u>\$ 481,497,496</u>	<u>\$ 12,249,561,483</u>	<u>\$ 593,401,513</u>	<u>\$ 12,842,962,996</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
		Eastern Illinois UNIV	612	\$ 1,217,675	\$ 1,217,675	0.0485%	3.5397%	1,072,737	\$ 21,004,513
		Northeastern Illinois UNIV	620	1,072,600	1,072,600	0.0427%	3.1180%	944,930	18,502,014
		Western Illinois UNIV	628	1,535,000	1,535,000	0.0611%	4.4621%	1,352,291	26,478,269
		Northern Illinois UNIV	644	3,541,300	3,541,300	0.1410%	10.2943%	3,119,784	61,086,316
		Southern Illinois UNIV	664	2,140,937	2,140,937	0.0852%	6.2235%	1,886,104	36,930,493
		University of Illinois	676	24,893,200	24,893,200	0.9909%	72.3625%	21,930,196	429,399,907
0007		Education Assistance Fund		<u>\$ 34,400,712</u>	<u>\$ 34,400,712</u>	<u>1.3693%</u>	<u>100.0000%</u>	<u>\$ 30,306,041</u>	<u>\$ 593,401,513</u>

In FY 2019, 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	\$ 754,828,580
Less University State Appropriation Repayment	(44,999,000)
Net University General Revenue Requested Appropriation	<u>709,829,580</u>
State Agency General Revenue Requested Appropriation	<u>1,342,472,259</u>
<b>Total General Revenue Appropriation Reconciliation</b>	<b><u>\$ 2,052,301,839</u></b>

*Note:* The special funding situations 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 \$754.829 million less \$45 million.

\* Note: Total Special Funding Situations 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  
As of July 1, 2019

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	29.2749%		28.2664%	
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	51.6526%	100.0000%	53.4592%	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350		5.9423%		5.2788%
0001	General Revenue Requested Appropriation - relating to State Agencies	416		0.2951%		0.3190%
0001	General Revenue Requested Appropriation - relating to State Agencies	418		7.3307%		7.3566%
0001	General Revenue Requested Appropriation - relating to State Agencies	426		31.3980%		31.5726%
0001	General Revenue Requested Appropriation - relating to State Agencies	444		27.3608%		27.6249%
0001	General Revenue Requested Appropriation - relating to State Agencies	478		2.0552%		2.1297%
0001	General Revenue Requested Appropriation - relating to State Agencies	492		1.4776%		1.7396%
0001	General Revenue Requested Appropriation - relating to State Agencies	494		0.0000%		0.0284%
0001	General Revenue Requested Appropriation - relating to State Agencies	511		0.0000%		0.0137%
0001	General Revenue Requested Appropriation - relating to State Agencies	586		0.5502%		0.5609%
0001	General Revenue Requested Appropriation - relating to State Agencies	691		0.1763%		0.2642%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		23.4138%		23.1116%
0001	General Revenue	812	0.0000%		0.0000%	
0007	Education Assistance Fund	812	1.3197%		1.3693%	
0011	Road	494	5.3914%		4.6973%	
0011	Road	360	0.0007%		0.0007%	
0012	Motor Fuel Tax	492	0.1923%		0.1698%	
0012	Motor Fuel Tax	494	0.0231%		0.1243%	
0013	Prevent & Treat Alcohol & Sub	444	0.0135%		0.0149%	
0014	Food & Drug Safety	482	0.0061%		0.0000%	
0016	Teacher Certificate Fee Revolving	586	0.0075%		0.0106%	
0018	Transportation Regulatory	524	0.0564%		0.0546%	
0021	Financial Institutions	440	0.0317%		0.0296%	
0022	General Professions Dedicated	440	0.0184%		0.0159%	
0026	Live & Learn	350	0.0031%		0.0029%	
0036	IL Veterans' Rehabilitation	444	0.0000%		0.0000%	
0039	State Boating Act	422	0.0555%		0.0673%	
0040	State Parks	422	0.0348%		0.0435%	
0041	Wildlife & Fish	422	0.1759%		0.1889%	
0042	Salmon	422	0.0014%		0.0007%	
0044	Lobbyist Registration Admin	350	0.0051%		0.0047%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 6,237,644,044	\$ 12,249,561,483
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	26,262,332,089	23,167,143,917
0001	General Revenue Requested Appropriation - relating to State Agencies	350	1,592,328,414	1,222,947,193
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(6,248,855)	73,903,189
0001	General Revenue Requested Appropriation - relating to State Agencies	418	1,933,233,575	1,704,314,109
0001	General Revenue Requested Appropriation - relating to State Agencies	426	8,541,188,204	7,314,469,680
0001	General Revenue Requested Appropriation - relating to State Agencies	444	7,226,980,915	6,399,900,340
0001	General Revenue Requested Appropriation - relating to State Agencies	478	511,491,246	493,390,664
0001	General Revenue Requested Appropriation - relating to State Agencies	492	263,388,340	403,015,636
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	6,579,469
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	3,173,899
0001	General Revenue Requested Appropriation - relating to State Agencies	586	148,012,913	129,944,510
0001	General Revenue Requested Appropriation - relating to State Agencies	691	47,386,220	61,207,594
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	6,004,571,117	5,354,297,634
0001	General Revenue	812	(13,474,095)	-
0007	Education Assistance Fund	812	829,826,637	593,401,513
0011	Road	494	2,017,230,941	2,035,627,640
0011	Road	360	246,240	303,353
0012	Motor Fuel Tax	492	60,858,928	73,584,734
0012	Motor Fuel Tax	494	(4,347,410)	53,866,799
0013	Prevent & Treat Alcohol & Sub	444	4,347,146	6,457,082
0014	Food & Drug Safety	482	3,868,861	-
0016	Teacher Certificate Fee Revolving	586	(4,673,685)	4,593,629
0018	Transportation Regulatory	524	20,802,343	23,661,522
0021	Financial Institutions	440	10,091,136	12,827,492
0022	General Professions Dedicated	440	5,590,558	6,890,443
0026	Live & Learn	350	1,276,384	1,256,748
0036	IL Veterans' Rehabilitation	444	(703,906)	-
0039	State Boating Act	422	24,734,236	29,165,210
0040	State Parks	422	18,491,094	18,851,213
0041	Wildlife & Fish	422	34,842,104	81,861,934
0042	Salmon	422	666,572	303,353
0044	Lobbyist Registration Admin	350	1,593,881	2,036,798



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		<u>Deferred Outflows</u>				
Fund	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 17,584,566	\$ 425,876,100	\$ -	\$ 443,460,666
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	33,257,028	805,443,753	735,120,189	1,573,820,970
0001	General Revenue Requested Appropriation - relating to State Agencies	350	1,755,572	42,517,765	-	44,273,337
0001	General Revenue Requested Appropriation - relating to State Agencies	416	106,090	2,569,366	6,456,808	9,132,264
0001	General Revenue Requested Appropriation - relating to State Agencies	418	2,446,587	59,253,275	52,383,903	114,083,765
0001	General Revenue Requested Appropriation - relating to State Agencies	426	10,500,108	254,299,534	236,475,982	501,275,624
0001	General Revenue Requested Appropriation - relating to State Agencies	444	9,187,221	222,503,031	227,365,454	459,055,706
0001	General Revenue Requested Appropriation - relating to State Agencies	478	708,275	17,153,536	27,476,689	45,338,500
0001	General Revenue Requested Appropriation - relating to State Agencies	492	578,539	14,011,500	59,404,887	73,994,926
0001	General Revenue Requested Appropriation - relating to State Agencies	494	9,445	228,746	5,402,427	5,640,618
0001	General Revenue Requested Appropriation - relating to State Agencies	511	4,556	110,346	2,606,100	2,721,002
0001	General Revenue Requested Appropriation - relating to State Agencies	586	186,539	4,517,734	5,597,273	10,301,546
0001	General Revenue Requested Appropriation - relating to State Agencies	691	87,865	2,127,982	17,862,211	20,078,058
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	7,686,231	186,150,938	94,088,455	287,925,624
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	851,843	20,630,577	17,764,959	39,247,379
0011	Road	494	2,922,196	70,771,933	-	73,694,129
0011	Road	360	435	10,547	60	11,042
0012	Motor Fuel Tax	492	105,633	2,558,294	-	2,663,927
0012	Motor Fuel Tax	494	77,327	1,872,768	36,012,479	37,962,574
0013	Prevent & Treat Alcohol & Sub	444	9,269	224,491	499,350	733,110
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	6,594	159,705	1,103,743	1,270,042
0018	Transportation Regulatory	524	33,967	822,632	-	856,599
0021	Financial Institutions	440	18,414	445,969	-	464,383
0022	General Professions Dedicated	440	9,891	239,558	-	249,449
0026	Live & Learn	350	1,804	43,693	-	45,497
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	41,867	1,013,976	4,203,708	5,259,551
0040	State Parks	422	27,061	655,393	3,098,809	3,781,263
0041	Wildlife & Fish	422	117,515	2,846,064	4,641,253	7,604,832
0042	Salmon	422	435	10,547	-	10,982
0044	Lobbyist Registration Admin	350	2,924	70,813	-	73,737

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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	
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 186,866,026	\$ 755,896,193	\$ 356,295,439	\$ 1,299,057,658
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	353,412,840	1,429,598,580	87,746,244	1,870,757,664
0001	General Revenue Requested Appropriation - relating to State Agencies	350	18,655,957	75,465,650	87,746,244	181,867,851
0001	General Revenue Requested Appropriation - relating to State Agencies	416	1,127,387	4,560,419	-	5,687,806
0001	General Revenue Requested Appropriation - relating to State Agencies	418	25,999,169	105,169,849	-	131,169,018
0001	General Revenue Requested Appropriation - relating to State Agencies	426	111,581,622	451,361,441	-	562,943,063
0001	General Revenue Requested Appropriation - relating to State Agencies	444	97,629,944	394,925,178	-	492,555,122
0001	General Revenue Requested Appropriation - relating to State Agencies	478	7,526,633	30,446,161	-	37,972,794
0001	General Revenue Requested Appropriation - relating to State Agencies	492	6,147,970	24,869,297	-	31,017,267
0001	General Revenue Requested Appropriation - relating to State Agencies	494	100,369	406,006	-	506,375
0001	General Revenue Requested Appropriation - relating to State Agencies	511	48,418	195,855	-	244,273
0001	General Revenue Requested Appropriation - relating to State Agencies	586	1,982,293	8,018,618	-	10,000,911
0001	General Revenue Requested Appropriation - relating to State Agencies	691	933,717	3,776,999	-	4,710,716
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	81,679,361	330,403,107	-	412,082,468
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	9,052,290	36,617,632	-	45,669,922
0011	Road	494	31,053,329	125,614,551	246,512,616	403,180,496
0011	Road	360	4,628	18,719	-	23,347
0012	Motor Fuel Tax	492	1,122,529	4,540,768	7,989,437	13,652,734
0012	Motor Fuel Tax	494	821,734	3,324,014	-	4,145,748
0013	Prevent & Treat Alcohol & Sub	444	98,502	398,454	-	496,956
0014	Food & Drug Safety	482	-	-	2,170,058	2,170,058
0016	Teacher Certificate Fee Revolving	586	70,075	283,464	-	353,539
0018	Transportation Regulatory	524	360,955	1,460,106	635,564	2,456,625
0021	Financial Institutions	440	195,682	791,559	744,476	1,731,717
0022	General Professions Dedicated	440	105,113	425,196	887,976	1,418,285
0026	Live & Learn	350	19,172	77,551	70,896	167,619
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	444,913	1,799,727	-	2,244,640
0040	State Parks	422	287,574	1,163,271	-	1,450,845
0041	Wildlife & Fish	422	1,248,797	5,051,538	-	6,300,335
0042	Salmon	422	4,628	18,719	248,962	272,309
0044	Lobbyist Registration Admin	350	31,071	125,687	141,888	298,646

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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	\$ 537,141,351	\$ (85,949,896)	\$ 451,191,455
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	1,015,875,623	156,167,351	1,172,042,974
0001	General Revenue Requested Appropriation - relating to State Agencies	350	53,626,042	(21,167,207)	32,458,835
0001	General Revenue Requested Appropriation - relating to State Agencies	416	3,240,643	1,557,589	4,798,232
0001	General Revenue Requested Appropriation - relating to State Agencies	418	74,733,906	12,636,677	87,370,583
0001	General Revenue Requested Appropriation - relating to State Agencies	426	320,738,347	57,045,588	377,783,935
0001	General Revenue Requested Appropriation - relating to State Agencies	444	280,634,625	54,847,837	335,482,462
0001	General Revenue Requested Appropriation - relating to State Agencies	478	21,635,103	6,628,258	28,263,361
0001	General Revenue Requested Appropriation - relating to State Agencies	492	17,672,172	14,330,363	32,002,535
0001	General Revenue Requested Appropriation - relating to State Agencies	494	288,509	1,303,239	1,591,748
0001	General Revenue Requested Appropriation - relating to State Agencies	511	139,175	628,675	767,850
0001	General Revenue Requested Appropriation - relating to State Agencies	586	5,698,046	1,350,242	7,048,288
0001	General Revenue Requested Appropriation - relating to State Agencies	691	2,683,943	4,308,938	6,992,881
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	234,785,112	22,697,152	257,482,264
0001	General Revenue	812	-	-	-
0007	Education Assistance Fund	812	26,020,563	4,285,478	30,306,041
0011	Road	494	89,261,952	(59,466,746)	29,795,206
0011	Road	360	13,302	15	13,317
0012	Motor Fuel Tax	492	3,226,679	(1,927,308)	1,299,371
0012	Motor Fuel Tax	494	2,362,051	8,687,364	11,049,415
0013	Prevent & Treat Alcohol & Sub	444	283,142	120,459	403,601
0014	Food & Drug Safety	482	-	(523,487)	(523,487)
0016	Teacher Certificate Fee Revolving	586	201,430	266,258	467,688
0018	Transportation Regulatory	524	1,037,554	(153,318)	884,236
0021	Financial Institutions	440	562,484	(179,592)	382,892
0022	General Professions Dedicated	440	302,145	(214,208)	87,937
0026	Live & Learn	350	55,108	(17,102)	38,006
0036	IL Veterans' Rehabilitation	444	-	-	-
0039	State Boating Act	422	1,278,890	1,014,069	2,292,959
0040	State Parks	422	826,623	747,532	1,574,155
0041	Wildlife & Fish	422	3,589,633	1,119,619	4,709,252
0042	Salmon	422	13,302	(60,057)	(46,755)
0044	Lobbyist Registration Admin	350	89,313	(34,228)	55,085

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0045	Agricultural Premium	406	0.0000%		0.0000%	
0047	Fire Prevention	592	0.0790%		0.0785%	
0048	Rural/Downstate Health Access	482	0.0002%		0.0002%	
0050	Mental Health	444	0.0243%		0.0238%	
0051	Amusement Ride & Patron Safety	452	0.0004%		0.0011%	
0052	Federal Title III SS & Employ	427	0.8656%		0.8338%	
0052	Federal Title III SS & Employ	360	0.0012%		0.0008%	
0054	State Pensions	370	0.0548%		0.0832%	
0057	IL State Pharmacy Disciplinary	440	0.0090%		0.0084%	
0059	Public Utility	524	0.1230%		0.1211%	
0063	Public Health Services	482	0.2444%		0.2524%	
0065	US Environmental Protection	532	0.1106%		0.1053%	
0067	Radiation Protection	588	0.0234%		0.0226%	
0068	Hospital Licensure Fund	482	0.0036%		0.0033%	
0072	Underground Storage Tank	532	0.0343%		0.0355%	
0072	Underground Storage Tank	592	0.0166%		0.0139%	
0072	Underground Storage Tank	492	0.0089%		0.0083%	
0074	EPA Special State Projects Trust Fund	532	0.0018%		0.0009%	
0075	Compassionate Use of Medical Cannabis	406	0.0086%		0.0075%	
0075	Compassionate Use of Medical Cannabis	482	0.0086%		0.0113%	
0075	Compassionate Use of Medical Cannabis	440	0.0051%		0.0042%	
0075	Compassionate Use of Medical Cannabis	493	0.0014%		0.0011%	
0077	Mines & Minerals UIC	422	0.0013%		0.0014%	
0078	Solid Waste Management	532	0.0401%		0.0401%	
0081	Vocational Rehabilitation	444	0.3808%		0.3508%	
0082	Distance Learning	601	0.0001%		0.0003%	
0085	IL Gaming Law Enforcement	340	0.0060%		0.0053%	
0085	IL Gaming Law Enforcement	492	0.0000%		0.0000%	
0089	Subtitle D Management	532	0.0083%		0.0078%	
0090	Special Federal Grant Project	295	0.0013%		0.0000%	
0091	Clean Air Act (CAA) Permit	532	0.0517%		0.0506%	
0093	IL State Medical Disciplinary	440	0.0156%		0.0137%	
0103	State Treasurer's Administrative	370	0.0000%		0.0263%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0045	Agricultural Premium	406	\$ (550,638)	\$ -
0047	Fire Prevention	592	23,276,377	34,018,855
0048	Rural/Downstate Health Access	482	151,085	86,672
0050	Mental Health	444	9,578,702	10,313,997
0051	Amusement Ride & Patron Safety	452	302,167	476,697
0052	Federal Title III SS & Employ	427	261,827,494	361,336,582
0052	Federal Title III SS & Employ	360	405,361	346,689
0054	State Pensions	370	18,206,772	36,055,653
0057	IL State Pharmacy Disciplinary	440	3,960,443	3,640,234
0059	Public Utility	524	37,217,540	52,480,043
0063	Public Health Services	482	78,974,126	109,380,371
0065	US Environmental Protection	532	25,029,546	45,632,936
0067	Radiation Protection	588	7,432,045	9,793,963
0068	Hospital Licensure Fund	482	2,512,316	1,430,092
0072	Underground Storage Tank	532	9,961,091	15,384,323
0072	Underground Storage Tank	592	5,305,379	6,023,721
0072	Underground Storage Tank	492	2,521,372	3,596,898
0074	EPA Special State Projects Trust Fund	532	(18,244)	390,025
0075	Compassionate Use of Medical Cannabis	406	3,506,149	3,250,209
0075	Compassionate Use of Medical Cannabis	482	4,098,523	4,896,982
0075	Compassionate Use of Medical Cannabis	440	1,754,909	1,820,117
0075	Compassionate Use of Medical Cannabis	493	703,837	476,697
0077	Mines & Minerals UIC	422	307,644	606,706
0078	Solid Waste Management	532	10,462,454	17,377,785
0081	Vocational Rehabilitation	444	120,184,495	152,023,115
0082	Distance Learning	601	75,541	130,008
0085	IL Gaming Law Enforcement	340	1,634,124	2,296,814
0085	IL Gaming Law Enforcement	492	(605,702)	-
0089	Subtitle D Management	532	2,321,475	3,380,217
0090	Special Federal Grant Project	295	326,277	-
0091	Clean Air Act (CAA) Permit	532	8,927,462	21,928,078
0093	IL State Medical Disciplinary	440	2,967,008	5,937,049
0103	State Treasurer's Administrative	370	-	11,397,400

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		<u>Deferred Outflows</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>Difference between Expected &amp; Actual Experience</u>	<u>Changes in Assumptions</u>	<u>Changes in Proportion</u>	<u>Total Deferred Outflows of Resources</u>
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	48,835	1,182,721	-	1,231,556
0048	Rural/Downstate Health Access	482	124	3,013	16	3,153
0050	Mental Health	444	14,806	358,583	-	373,389
0051	Amusement Ride & Patron Safety	452	684	16,573	249,119	266,376
0052	Federal Title III SS & Employ	427	518,708	12,562,459	-	13,081,167
0052	Federal Title III SS & Employ	360	498	12,053	-	12,551
0054	State Pensions	370	51,759	1,253,534	10,110,499	11,415,792
0057	IL State Pharmacy Disciplinary	440	5,226	126,559	-	131,785
0059	Public Utility	524	75,336	1,824,555	-	1,899,891
0063	Public Health Services	482	157,018	3,802,788	2,868,079	6,827,885
0065	US Environmental Protection	532	65,507	1,586,504	-	1,652,011
0067	Radiation Protection	588	14,059	340,503	-	354,562
0068	Hospital Licensure Fund	482	2,053	49,719	-	51,772
0072	Underground Storage Tank	532	22,085	534,861	430,006	986,952
0072	Underground Storage Tank	592	8,647	209,425	-	218,072
0072	Underground Storage Tank	492	5,163	125,052	-	130,215
0074	EPA Special State Projects Trust Fund	532	560	13,560	-	14,120
0075	Compassionate Use of Medical Cannabis	406	4,666	112,999	-	117,665
0075	Compassionate Use of Medical Cannabis	482	7,030	170,252	961,506	1,138,788
0075	Compassionate Use of Medical Cannabis	440	2,613	63,279	-	65,892
0075	Compassionate Use of Medical Cannabis	493	684	16,573	-	17,257
0077	Mines & Minerals UIC	422	871	21,093	35,697	57,661
0078	Solid Waste Management	532	24,946	604,167	3,511	632,624
0081	Vocational Rehabilitation	444	218,233	5,285,333	-	5,503,566
0082	Distance Learning	601	187	4,520	71,175	75,882
0085	IL Gaming Law Enforcement	340	3,297	79,853	-	83,150
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	4,852	117,519	-	122,371
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	31,478	762,366	-	793,844
0093	IL State Medical Disciplinary	440	8,523	206,411	-	214,934
0103	State Treasurer's Administrative	370	16,361	396,249	9,358,447	9,771,057

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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	
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	518,955	2,099,236	171,000	2,789,191
0048	Rural/Downstate Health Access	482	1,322	5,348	-	6,670
0050	Mental Health	444	157,339	636,456	175,790	969,585
0051	Amusement Ride & Patron Safety	452	7,272	29,416	-	36,688
0052	Federal Title III SS & Employ	427	5,512,159	22,297,365	11,239,736	39,049,260
0052	Federal Title III SS & Employ	360	5,289	21,393	142,228	168,910
0054	State Pensions	370	550,026	2,224,923	-	2,774,949
0057	IL State Pharmacy Disciplinary	440	55,531	224,632	212,713	492,876
0059	Public Utility	524	800,579	3,238,440	665,314	4,704,333
0063	Public Health Services	482	1,668,588	6,749,646	-	8,418,234
0065	US Environmental Protection	532	696,127	2,815,918	1,876,238	5,388,283
0067	Radiation Protection	588	149,406	604,366	282,618	1,036,390
0068	Hospital Licensure Fund	482	21,816	88,248	106,435	216,499
0072	Underground Storage Tank	532	234,687	949,336	-	1,184,023
0072	Underground Storage Tank	592	91,891	371,712	959,298	1,422,901
0072	Underground Storage Tank	492	54,870	221,957	212,723	489,550
0074	EPA Special State Projects Trust Fund	532	5,950	24,068	320,094	350,112
0075	Compassionate Use of Medical Cannabis	406	49,582	200,564	390,664	640,810
0075	Compassionate Use of Medical Cannabis	482	74,703	302,183	-	376,886
0075	Compassionate Use of Medical Cannabis	440	27,766	112,316	319,806	459,888
0075	Compassionate Use of Medical Cannabis	493	7,272	29,416	106,628	143,316
0077	Mines & Minerals UIC	422	9,255	37,439	-	46,694
0078	Solid Waste Management	532	265,097	1,072,349	-	1,337,446
0081	Vocational Rehabilitation	444	2,319,100	9,381,045	10,641,689	22,341,834
0082	Distance Learning	601	1,983	8,023	-	10,006
0085	IL Gaming Law Enforcement	340	35,038	141,732	248,558	425,328
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	51,565	208,587	177,190	437,342
0090	Special Federal Grant Project	295	-	-	462,471	462,471
0091	Clean Air Act (CAA) Permit	532	334,511	1,353,138	386,891	2,074,540
0093	IL State Medical Disciplinary	440	90,569	366,364	674,718	1,131,651
0103	State Treasurer's Administrative	370	173,866	703,311	-	877,177

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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
0045	Agricultural Premium	406	\$ -	\$ -	\$ -
0047	Fire Prevention	592	1,491,721	(41,251)	1,450,470
0048	Rural/Downstate Health Access	482	3,801	4	3,805
0050	Mental Health	444	452,267	(42,406)	409,861
0051	Amusement Ride & Patron Safety	452	20,903	60,096	80,999
0052	Federal Title III SS & Employ	427	15,844,552	(2,711,385)	13,133,167
0052	Federal Title III SS & Employ	360	15,202	(34,310)	(19,108)
0054	State Pensions	370	1,581,035	2,438,977	4,020,012
0057	IL State Pharmacy Disciplinary	440	159,624	(51,313)	108,311
0059	Public Utility	524	2,301,242	(160,495)	2,140,747
0063	Public Health Services	482	4,796,312	691,872	5,488,184
0065	US Environmental Protection	532	2,000,997	(452,609)	1,548,388
0067	Radiation Protection	588	429,464	(68,177)	361,287
0068	Hospital Licensure Fund	482	62,709	(25,676)	37,033
0072	Underground Storage Tank	532	674,600	103,731	778,331
0072	Underground Storage Tank	592	264,139	(231,413)	32,726
0072	Underground Storage Tank	492	157,723	(51,315)	106,408
0074	EPA Special State Projects Trust Fund	532	17,103	(77,217)	(60,114)
0075	Compassionate Use of Medical Cannabis	406	142,521	(94,241)	48,280
0075	Compassionate Use of Medical Cannabis	482	214,732	231,946	446,678
0075	Compassionate Use of Medical Cannabis	440	79,812	(77,147)	2,665
0075	Compassionate Use of Medical Cannabis	493	20,903	(25,722)	(4,819)
0077	Mines & Minerals UIC	422	26,604	8,611	35,215
0078	Solid Waste Management	532	762,013	847	762,860
0081	Vocational Rehabilitation	444	6,666,190	(2,567,116)	4,099,074
0082	Distance Learning	601	5,701	17,170	22,871
0085	IL Gaming Law Enforcement	340	100,715	(59,960)	40,755
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	148,222	(42,744)	105,478
0090	Special Federal Grant Project	295	-	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	961,543	(93,330)	868,213
0093	IL State Medical Disciplinary	440	260,339	(162,764)	97,575
0103	State Treasurer's Administrative	370	499,774	2,257,558	2,757,332



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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0117	St Appellate Defender Federal	290	0.0000%		0.0000%	
0118	Facility Licensing	482	0.0033%		0.0052%	
0129	State Gaming	565	0.2031%		0.1992%	
0129	State Gaming	444	0.0005%		0.0006%	
0131	Council on Dev Disabilities	558	0.0042%		0.0043%	
0137	Plugging & Restoration	422	0.0039%		0.0011%	
0141	Capital Development	511	0.0945%		0.0909%	
0141	Capital Development	422	0.0044%		0.0051%	
0141	Capital Development	507	0.0053%		0.0038%	
0144	SBE Special Purpose Trust	586	0.0125%		0.0068%	
0145	Explosives Regulatory	422	0.0000%		0.0004%	
0146	Aggregate Operations Regulatory	422	0.0000%		0.0011%	
0147	Coal Mining Regulatory	422	0.0002%		0.0001%	
0148	Mental Health Reporting	444	0.0008%		0.0012%	
0148	Mental Health Reporting	493	0.0036%		0.0026%	
0151	Reg CPA Admin & Disciplinary	440	0.0032%		0.0024%	
0152	State Crime Laboratory	493	0.0058%		0.0059%	
0156	Motor Vehicle Theft Prevention	546/350	0.0003%		0.0008%	
0159	SBE Teacher Certification Institution	586	0.0065%		0.0015%	
0161	SBE GED Testing Fund	684	0.0007%		0.0005%	
0163	Weights & Measures	406	0.0325%		0.0333%	
0163	Weights & Measures	360	0.0016%		0.0005%	
0166	State Police Merit BD Public Safety	591	0.0176%		0.0000%	
0167	Division of Corp Regis LLP	350	0.0012%		0.0007%	
0169	IL Independent Tax Tribunal	564	0.0003%		0.0000%	
0175	IL School Asbestos Abatement	482	0.0020%		0.0029%	
0177	CHIP Board Payroll Trust	527	0.0018%		0.0014%	
0182	Driver Services Administration	350	0.0000%		0.0000%	
0184	ICJIA Violence Prevention	546	0.0014%		0.0011%	
0185	Secretary of State Spec Lic PI	350	0.0059%		0.0108%	
0193	Loc Govt Health Insurance Res	416	0.0029%		0.0049%	
0195	IP TIP Administrative Trust	370	0.0123%		0.0116%	
0199	Illinois Fisheries Management	422	0.0025%		0.0032%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0117	St Appellate Defender Federal	290	\$ (137,659)	\$ -
0118	Facility Licensing	482	407,123	2,253,478
0129	State Gaming	565	49,908,994	86,325,554
0129	State Gaming	444	112,122	260,017
0131	Council on Dev Disabilities	558	828,078	1,863,453
0137	Plugging & Restoration	422	778,611	476,697
0141	Capital Development	511	36,968,935	39,392,535
0141	Capital Development	422	634,310	2,210,142
0141	Capital Development	507	1,560,308	1,646,773
0144	SBE Special Purpose Trust	586	5,419,397	2,946,856
0145	Explosives Regulatory	422	(273,654)	173,344
0146	Aggregate Operations Regulatory	422	(483,343)	476,697
0147	Coal Mining Regulatory	422	(240,763)	43,336
0148	Mental Health Reporting	444	19,764	520,033
0148	Mental Health Reporting	493	2,438,622	1,126,739
0151	Reg CPA Admin & Disciplinary	440	631,361	1,040,067
0152	State Crime Laboratory	493	4,194,540	2,556,831
0156	Motor Vehicle Theft Prevention	546/350	(468,072)	346,689
0159	SBE Teacher Certification Institution	586	4,910,225	650,042
0161	SBE GED Testing Fund	684	386,398	216,681
0163	Weights & Measures	406	10,783,898	14,430,928
0163	Weights & Measures	360	763,426	216,681
0166	State Police Merit BD Public Safety	591	13,295,379	-
0167	Division of Corp Regis LLP	350	222,370	303,353
0169	IL Independent Tax Tribunal	564	226,626	-
0175	IL School Asbestos Abatement	482	(164,181)	1,256,748
0177	CHIP Board Payroll Trust	527	(2,859,334)	606,706
0182	Driver Services Administration	350	(2,471,207)	-
0184	ICJIA Violence Prevention	546	(608,795)	476,697
0185	Secretary of State Spec Lic PI	350	(665,409)	4,680,301
0193	Loc Govt Health Insurance Res	416	349,671	2,123,470
0195	IP TIP Administrative Trust	370	3,930,650	5,026,990
0199	Illinois Fisheries Management	422	(1,022,909)	1,386,756

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		<u>Deferred Outflows</u>				
<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Difference between Expected &amp; Actual Experience</b>	<b>Changes in Assumptions</b>	<b>Changes in Proportion</b>	<b>Total Deferred Outflows of Resources</b>
0117	St Appellate Defender Federal	290	\$ -	\$ -	\$ -	\$ -
0118	Facility Licensing	482	3,235	78,346	676,375	757,956
0129	State Gaming	565	123,923	3,001,249	-	3,125,172
0129	State Gaming	444	373	9,040	35,627	45,040
0131	Council on Dev Disabilities	558	2,675	64,786	35,952	103,413
0137	Plugging & Restoration	422	684	16,573	-	17,257
0141	Capital Development	511	56,549	1,369,546	-	1,426,095
0141	Capital Development	422	3,173	76,839	249,470	329,482
0141	Capital Development	507	2,364	57,253	-	59,617
0144	SBE Special Purpose Trust	586	4,230	102,452	-	106,682
0145	Explosives Regulatory	422	249	6,027	142,334	148,610
0146	Aggregate Operations Regulatory	422	684	16,573	391,418	408,675
0147	Coal Mining Regulatory	422	62	1,507	-	1,569
0148	Mental Health Reporting	444	747	18,080	142,404	161,231
0148	Mental Health Reporting	493	1,617	39,173	-	40,790
0151	Reg CPA Admin & Disciplinary	440	1,493	36,160	-	37,653
0152	State Crime Laboratory	493	3,670	88,892	36,092	128,654
0156	Motor Vehicle Theft Prevention	546/350	498	12,053	177,943	190,494
0159	SBE Teacher Certification Institution	586	933	22,600	-	23,533
0161	SBE GED Testing Fund	684	311	7,533	-	7,844
0163	Weights & Measures	406	20,716	501,715	287,514	809,945
0163	Weights & Measures	360	311	7,533	-	7,844
0166	State Police Merit BD Public Safety	591	-	-	-	-
0167	Division of Corp Regis LLP	350	435	10,547	-	10,982
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	1,804	43,693	320,427	365,924
0177	CHIP Board Payroll Trust	527	871	21,093	-	21,964
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	684	16,573	-	17,257
0185	Secretary of State Spec Lic PI	350	6,719	162,718	1,744,106	1,913,543
0193	Loc Govt Health Insurance Res	416	3,048	73,826	711,923	788,797
0195	IP TIP Administrative Trust	370	7,216	174,772	-	181,988
0199	Illinois Fisheries Management	422	1,991	48,213	249,303	299,507

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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	
0117	St Appellate Defender Federal	290	\$ -	\$ -	\$ -	\$ -
0118	Facility Licensing	482	34,377	139,058	-	173,435
0129	State Gaming	565	1,316,889	5,326,979	1,369,970	8,013,838
0129	State Gaming	444	3,967	16,045	-	20,012
0131	Council on Dev Disabilities	558	28,427	114,990	-	143,417
0137	Plugging & Restoration	422	7,272	29,416	995,996	1,032,684
0141	Capital Development	511	600,930	2,430,835	1,272,730	4,304,495
0141	Capital Development	422	33,716	136,383	-	170,099
0141	Capital Development	507	25,121	101,619	533,288	660,028
0144	SBE Special Purpose Trust	586	44,954	181,845	2,027,162	2,253,961
0145	Explosives Regulatory	422	2,644	10,697	-	13,341
0146	Aggregate Operations Regulatory	422	7,272	29,416	-	36,688
0147	Coal Mining Regulatory	422	661	2,674	35,566	38,901
0148	Mental Health Reporting	444	7,933	32,090	-	40,023
0148	Mental Health Reporting	493	17,188	69,529	355,519	442,236
0151	Reg CPA Admin & Disciplinary	440	15,866	64,180	284,388	364,434
0152	State Crime Laboratory	493	39,004	157,777	-	196,781
0156	Motor Vehicle Theft Prevention	546/350	5,289	21,393	-	26,682
0159	SBE Teacher Certification Institution	586	9,916	40,113	1,778,603	1,828,632
0161	SBE GED Testing Fund	684	3,305	13,371	71,106	87,782
0163	Weights & Measures	406	220,143	890,504	-	1,110,647
0163	Weights & Measures	360	3,305	13,371	391,278	407,954
0166	State Police Merit BD Public Safety	591	-	-	6,261,146	6,261,146
0167	Division of Corp Regis LLP	350	4,628	18,719	177,812	201,159
0169	IL Independent Tax Tribunal	564	-	-	106,725	106,725
0175	IL School Asbestos Abatement	482	19,172	77,551	-	96,723
0177	CHIP Board Payroll Trust	527	9,255	37,439	142,176	188,870
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	7,272	29,416	106,628	143,316
0185	Secretary of State Spec Lic PI	350	71,398	288,812	-	360,210
0193	Loc Govt Health Insurance Res	416	32,393	131,035	-	163,428
0195	IPTIP Administrative Trust	370	76,686	310,206	248,007	634,899
0199	Illinois Fisheries Management	422	21,155	85,574	-	106,729

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Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0117	St Appellate Defender Federal	290	\$ -	\$ -	\$ -
0118	Facility Licensing	482	98,815	163,163	261,978
0129	State Gaming	565	3,785,362	(330,481)	3,454,881
0129	State Gaming	444	11,402	8,594	19,996
0131	Council on Dev Disabilities	558	81,712	8,673	90,385
0137	Plugging & Restoration	422	20,903	(240,266)	(219,363)
0141	Capital Development	511	1,727,356	(307,023)	1,420,333
0141	Capital Development	422	96,914	60,180	157,094
0141	Capital Development	507	72,211	(128,646)	(56,435)
0144	SBE Special Purpose Trust	586	129,219	(489,017)	(359,798)
0145	Explosives Regulatory	422	7,601	34,335	41,936
0146	Aggregate Operations Regulatory	422	20,903	94,422	115,325
0147	Coal Mining Regulatory	422	1,900	(8,580)	(6,680)
0148	Mental Health Reporting	444	22,803	34,353	57,156
0148	Mental Health Reporting	493	49,407	(85,762)	(36,355)
0151	Reg CPA Admin & Disciplinary	440	45,607	(68,603)	(22,996)
0152	State Crime Laboratory	493	112,117	8,706	120,823
0156	Motor Vehicle Theft Prevention	546/350	15,202	42,926	58,128
0159	SBE Teacher Certification Institution	586	28,504	(429,056)	(400,552)
0161	SBE GED Testing Fund	684	9,501	(17,153)	(7,652)
0163	Weights & Measures	406	632,794	69,357	702,151
0163	Weights & Measures	360	9,501	(94,389)	(84,888)
0166	State Police Merit BD Public Safety	591	-	(1,510,389)	(1,510,389)
0167	Division of Corp Regis LLP	350	13,302	(42,894)	(29,592)
0169	IL Independent Tax Tribunal	564	-	(25,745)	(25,745)
0175	IL School Asbestos Abatement	482	55,108	77,297	132,405
0177	CHIP Board Payroll Trust	527	26,604	(34,298)	(7,694)
0182	Driver Services Administration	350	-	-	-
0184	ICJIA Violence Prevention	546	20,903	(25,722)	(4,819)
0185	Secretary of State Spec Lic PI	350	205,230	420,734	625,964
0193	Loc Govt Health Insurance Res	416	93,114	171,739	264,853
0195	IPTIP Administrative Trust	370	220,433	(59,827)	160,606
0199	Illinois Fisheries Management	422	60,809	60,140	120,949

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0203	Tchr Health Insurance Security	416	0.0068%		0.0065%	
0207	Pollution Control Board St Tr	532	0.0000%		0.0000%	
0209	State Police Firearm Services	493	0.0314%		0.0350%	
0211	DHS Technology Initiative	444	0.0048%		0.0049%	
0214	Brownfields Redevelopment	532	0.0050%		0.0039%	
0215	Capital Develop Brd Revolving	511	0.0000%		0.0000%	
0218	Professions Indirect Cost	440	0.0886%		0.0862%	
0218	Professions Indirect Cost	360	0.0023%		0.0022%	
0220	DCFS Children's Services	360/418	0.0000%		0.0003%	
0238	IL Health Facilities Planning	482	0.0043%		0.0042%	
0240	Emergency Public Health	482	0.0017%		0.0032%	
0242	ISAC Accounts Receivable	691	0.0008%		0.0000%	
0243	Credit Union	440	0.0149%		0.0147%	
0244	Savings & Resid Finance Reg	440	0.0157%		0.0147%	
0258	Nursing Dedicated & Professional	440/482	0.0114%		0.0099%	
0259	Optometric Licn & Disc Brd	440	0.0009%		0.0011%	
0261	Underground Resource Conserv	422	0.0011%		0.0049%	
0270	Water Revolving	532	0.0782%		0.0799%	
0274	Self-Insurers Administration	563	0.0032%		0.0034%	
0276	Drunk & Drugged Driving Prevention	444	0.0040%		0.0046%	
0285	Long Term Care Monitor/Receive	482	0.1049%		0.1166%	
0286	IL Affordable Housing Trust	492	0.0000%		0.0003%	
0287	Home Care Services Agy Licensure	482	0.0068%		0.0068%	
0288	Community Water Supply Lab	532	0.0055%		0.0054%	
0290	Fertilizer Control	406	0.0086%		0.0081%	
0292	Security Investors Education	350	0.0006%		0.0006%	
0294	Used Tire Management	532/482	0.0343%		0.0325%	
0298	Natural Areas Acquisition	422	0.0368%		0.0347%	
0299	Open Space Lands Acquis&Devel	422	0.0059%		0.0070%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		0.0008%	
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		0.0000%	
0326	African American HIV/Aids	482	0.0001%		0.0000%	
0327	Tattoo & Body Prcng Estab Regis	482	0.0006%		0.0000%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0203	Tchr Health Insurance Security	416	\$ 2,027,104	\$ 2,816,848
0207	Pollution Control Board St Tr	532	(220,255)	-
0209	State Police Firearm Services	493	7,952,840	15,167,643
0211	DHS Technology Initiative	444	2,593,127	2,123,470
0214	Brownfields Redevelopment	532	715,181	1,690,109
0215	Capital Develop Brd Revolving	511	(11,453,267)	-
0218	Professions Indirect Cost	440	24,119,206	37,355,737
0218	Professions Indirect Cost	360	404,797	953,395
0220	DCFS Children's Services	360/418	(8,901)	130,008
0238	IL Health Facilities Planning	482	328,781	1,820,117
0240	Emergency Public Health	482	341,727	1,386,756
0242	ISAC Accounts Receivable	691	559,836	-
0243	Credit Union	440	3,708,583	6,370,410
0244	Savings & Resid Finance Reg	440	4,172,762	6,370,410
0258	Nursing Dedicated & Professional	440/482	4,174,362	4,290,276
0259	Optometric Licn & Disc Brd	440	177,902	476,697
0261	Underground Resource Conserv	422	(1,736,740)	2,123,470
0270	Water Revolving	532	19,100,388	34,625,561
0274	Self-Insurers Administration	563	1,050,741	1,473,428
0276	Drunk & Drugged Driving Prevention	444	1,680,943	1,993,462
0285	Long Term Care Monitor/Receive	482	27,071,911	50,529,918
0286	IL Affordable Housing Trust	492	(35,599)	130,008
0287	Home Care Services Agy Licensure	482	2,708,740	2,946,856
0288	Community Water Supply Lab	532	1,730,024	2,340,151
0290	Fertilizer Control	406	4,114,347	3,510,226
0292	Security Investors Education	350	170,700	260,017
0294	Used Tire Management	532/482	9,832,069	14,084,240
0298	Natural Areas Acquisition	422	13,815,539	15,037,634
0299	Open Space Lands Acquis&Devel	422	2,609,530	3,033,529
0318	ICJIA Vio Prevent Sp Prj	546	(258,091)	346,689
0318	ICJIA Vio Prevent Sp Prj	482	-	-
0326	African American HIV/Aids	482	75,541	-
0327	Tattoo & Body Prcng Estab Regis	482	177,933	-

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Fund	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0203	Tchr Health Insurance Security	416	\$ 4,044	\$ 97,932	\$ -	\$ 101,976
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	21,774	527,328	1,283,754	1,832,856
0211	DHS Technology Initiative	444	3,048	73,826	36,005	112,879
0214	Brownfields Redevelopment	532	2,426	58,759	-	61,185
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	53,625	1,298,733	-	1,352,358
0218	Professions Indirect Cost	360	1,369	33,146	-	34,515
0220	DCFS Children's Services	360/418	187	4,520	106,750	111,457
0238	IL Health Facilities Planning	482	2,613	63,279	-	65,892
0240	Emergency Public Health	482	1,991	48,213	533,900	584,104
0242	ISAC Accounts Receivable	691	-	-	-	-
0243	Credit Union	440	9,145	221,478	-	230,623
0244	Savings & Resid Finance Reg	440	9,145	221,478	-	230,623
0258	Nursing Dedicated & Professional	440/482	6,159	149,158	-	155,317
0259	Optometric Licn & Disc Brd	440	684	16,573	71,245	88,502
0261	Underground Resource Conserv	422	3,048	73,826	1,352,268	1,429,142
0270	Water Revolving	532	49,706	1,203,814	611,768	1,865,288
0274	Self-Insurers Administration	563	2,115	51,226	71,446	124,787
0276	Drunk & Drugged Driving Prevention	444	2,862	69,306	213,851	286,019
0285	Long Term Care Monitor/Receive	482	72,537	1,756,755	4,172,449	6,001,741
0286	IL Affordable Housing Trust	492	187	4,520	106,750	111,457
0287	Home Care Services Agy Licensure	482	4,230	102,452	595	107,277
0288	Community Water Supply Lab	532	3,359	81,359	-	84,718
0290	Fertilizer Control	406	5,039	122,039	-	127,078
0292	Security Investors Education	350	373	9,040	52	9,465
0294	Used Tire Management	532/482	20,218	489,662	-	509,880
0298	Natural Areas Acquisition	422	21,587	522,808	-	544,395
0299	Open Space Lands Acquis&Devel	422	4,355	105,466	391,934	501,755
0318	ICJIA Vio Prevent Sp Prj	546	498	12,053	284,668	297,219
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prcng Estab Regis	482	-	-	-	-



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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	
0203	Tchr Health Insurance Security	416	\$ 42,971	\$ 173,822	\$ 106,155	\$ 322,948
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	231,381	935,965	-	1,167,346
0211	DHS Technology Initiative	444	32,393	131,035	-	163,428
0214	Brownfields Redevelopment	532	25,782	104,293	390,980	521,055
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	569,859	2,305,149	846,244	3,721,252
0218	Professions Indirect Cost	360	14,544	58,832	35,382	108,758
0220	DCFS Children's Services	360/418	1,983	8,023	-	10,006
0238	IL Health Facilities Planning	482	27,766	112,316	35,208	175,290
0240	Emergency Public Health	482	21,155	85,574	-	106,729
0242	ISAC Accounts Receivable	691	-	-	284,597	284,597
0243	Credit Union	440	97,180	393,105	69,862	560,147
0244	Savings & Resid Finance Reg	440	97,180	393,105	354,460	844,745
0258	Nursing Dedicated & Professional	440/482	65,448	264,744	532,754	862,946
0259	Optometric Licn & Disc Brd	440	7,272	29,416	-	36,688
0261	Underground Resource Conserv	422	32,393	131,035	-	163,428
0270	Water Revolving	532	528,210	2,136,675	-	2,664,885
0274	Self-Insurers Administration	563	22,477	90,922	-	113,399
0276	Drunk & Drugged Driving Prevention	444	30,410	123,013	-	153,423
0285	Long Term Care Monitor/Receive	482	770,830	3,118,101	-	3,888,931
0286	IL Affordable Housing Trust	492	1,983	8,023	-	10,006
0287	Home Care Services Agy Licensure	482	44,954	181,845	-	226,799
0288	Community Water Supply Lab	532	35,699	144,406	35,102	215,207
0290	Fertilizer Control	406	53,548	216,609	177,163	447,320
0292	Security Investors Education	350	3,967	16,045	-	20,012
0294	Used Tire Management	532/482	214,854	869,111	637,498	1,721,463
0298	Natural Areas Acquisition	422	229,398	927,943	744,029	1,901,370
0299	Open Space Lands Acquis&Devel	422	46,276	187,193	-	233,469
0318	ICJIA Vio Prevent Sp Prj	546	5,289	21,393	-	26,682
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	-	35,575	35,575
0327	Tattoo & Body Prncg Estab Regis	482	-	-	213,448	213,448

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Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0203	Tchr Health Insurance Security	416	\$ 123,518	\$ (25,608)	\$ 97,910
0207	Pollution Control Board St Tr	532	-	-	-
0209	State Police Firearm Services	493	665,099	309,683	974,782
0211	DHS Technology Initiative	444	93,114	8,685	101,799
0214	Brownfields Redevelopment	532	74,111	(94,317)	(20,206)
0215	Capital Develop Brd Revolving	511	-	-	-
0218	Professions Indirect Cost	440	1,638,043	(204,141)	1,433,902
0218	Professions Indirect Cost	360	41,806	(8,535)	33,271
0220	DCFS Children's Services	360/418	5,701	25,752	31,453
0238	IL Health Facilities Planning	482	79,812	(8,493)	71,319
0240	Emergency Public Health	482	60,809	128,794	189,603
0242	ISAC Accounts Receivable	691	-	(68,654)	(68,654)
0243	Credit Union	440	279,341	(16,853)	262,488
0244	Savings & Resid Finance Reg	440	279,341	(85,507)	193,834
0258	Nursing Dedicated & Professional	440/482	188,128	(128,517)	59,611
0259	Optometric Licn & Disc Brd	440	20,903	17,186	38,089
0261	Underground Resource Conserv	422	93,114	326,210	419,324
0270	Water Revolving	532	1,518,325	147,578	1,665,903
0274	Self-Insurers Administration	563	64,610	17,235	81,845
0276	Drunk & Drugged Driving Prevention	444	87,413	51,588	139,001
0285	Long Term Care Monitor/Receive	482	2,215,729	1,006,529	3,222,258
0286	IL Affordable Housing Trust	492	5,701	25,752	31,453
0287	Home Care Services Agy Licensure	482	129,219	144	129,363
0288	Community Water Supply Lab	532	102,615	(8,468)	94,147
0290	Fertilizer Control	406	153,923	(42,738)	111,185
0292	Security Investors Education	350	11,402	12	11,414
0294	Used Tire Management	532/482	617,592	(153,785)	463,807
0298	Natural Areas Acquisition	422	659,398	(179,484)	479,914
0299	Open Space Lands Acquis&Devel	422	133,020	94,547	227,567
0318	ICJIA Vio Prevent Sp Prj	546	15,202	68,671	83,873
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-
0326	African American HIV/Aids	482	-	(8,582)	(8,582)
0327	Tattoo & Body Prcng Estab Regis	482	-	(51,491)	(51,491)

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0329	County Provider Trust	478	0.0251%		0.0206%	
0333	Federal Support Agreement Rev	466	0.0706%		0.0660%	
0335	Criminal Justice Info Projects	546	0.0006%		0.0008%	
0336	Environmental Lab Certificate	532	0.0015%		0.0014%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0001%		0.0000%	
0340	Public Health Lab Serv Rev	482	0.0035%		0.0008%	
0342	Audit Expense	103	0.0039%		0.0060%	
0344	Care Prov for Persons with DD	478	0.0009%		0.0008%	
0345	Long Term Care Provider	478	0.0030%		0.0036%	
0345	Long Term Care Provider	482	0.0031%		0.0035%	
0350	ICCB Federal Trust	684	0.0023%		0.0002%	
0357	Child Labor Enforcement	452	0.0033%		0.0027%	
0359	IMSA Special Purposes Trust Fund	692	0.0008%		0.0016%	
0360	Lead Poisoning Screening	482	0.0057%		0.0197%	
0362	Securities Audit & Enforcement	350	0.0433%		0.0385%	
0363	Dept of Business Serv Sp Ops	350	0.0672%		0.0694%	
0368	Drug Treatment	444	0.0032%		0.0006%	
0369	Feed Control	406	0.0104%		0.0097%	
0370	Tanning Facility Permit	482	0.0000%		0.0011%	
0372	Plumbing Licensure & Program	482	0.0081%		0.0120%	
0384	Tax Compliance & Admin	492	0.3307%		0.2963%	
0386	Appraisal Administration	440	0.0041%		0.0033%	
0387	Small Bus Environmental Assist	420	0.0016%		0.0020%	
0394	Gaining Early Awareness & Read	444	0.0000%		0.0000%	
0396	Senior Health Insurance Prog	402	0.0055%		0.0050%	
0398	EMS Assistance	482	0.0000%		0.0001%	
0408	DHS Special Purpose Trust	444	0.0416%		0.0341%	
0410	SBE Federal Dept of Agriculture	586	0.0332%		0.0362%	
0421	Public Aid Recoveries Trust	478	0.2027%		0.1887%	
0425	IL Power Agency Operations	360/445	0.0049%		0.0060%	
0428	Supreme Court Historic Preserv	210	0.0020%		0.0028%	
0434	Court of Claims Admin & Grant	528	0.0006%		0.0000%	
0435	Charitable Trust Stabilization Fund	370	0.0022%		0.0009%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0329	County Provider Trust	478	\$ 5,513,351	\$ 8,927,241
0333	Federal Support Agreement Rev	466	22,111,060	28,601,840
0335	Criminal Justice Info Projects	546	207,132	346,689
0336	Environmental Lab Certificate	532	652,284	606,706
0339	Illinois Community College Board Contracts and Grants Fund	684	(471,765)	-
0340	Public Health Lab Serv Rev	482	861,318	346,689
0342	Audit Expense	103	2,946,135	2,600,167
0344	Care Prov for Persons with DD	478	343,093	346,689
0345	Long Term Care Provider	478	(70,359)	1,560,100
0345	Long Term Care Provider	482	1,122,592	1,516,764
0350	ICCB Federal Trust	684	1,737,464	86,672
0357	Child Labor Enforcement	452	925,494	1,170,075
0359	IMSA Special Purposes Trust Fund	692	211,655	693,378
0360	Lead Poisoning Screening	482	3,509,131	8,537,216
0362	Securities Audit & Enforcement	350	11,598,288	16,684,407
0363	Dept of Business Serv Sp Ops	350	19,652,762	30,075,268
0368	Drug Treatment	444	793,221	260,017
0369	Feed Control	406	4,847,270	4,203,604
0370	Tanning Facility Permit	482	(192,723)	476,697
0372	Plumbing Licensure & Program	482	1,567,188	5,200,335
0384	Tax Compliance & Admin	492	215,781,661	128,404,928
0386	Appraisal Administration	440	1,090,983	1,430,092
0387	Small Bus Environmental Assist	420	314,015	866,722
0394	Gaining Early Awareness & Read	444	(247,787)	-
0396	Senior Health Insurance Prog	402	2,362,426	2,166,806
0398	EMS Assistance	482	(1,320,437)	43,336
0408	DHS Special Purpose Trust	444	13,150,170	14,777,617
0410	SBE Federal Dept of Agriculture	586	11,642,242	15,687,676
0421	Public Aid Recoveries Trust	478	57,498,484	81,775,261
0425	IL Power Agency Operations	360/445	1,824,079	2,600,167
0428	Supreme Court Historic Preserv	210	253,533	1,213,411
0434	Court of Claims Admin & Grant	528	61,405	-
0435	Charitable Trust Stabilization Fund	370	1,337,369	390,025

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		<u>Deferred Outflows</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>Difference between Expected &amp; Actual Experience</u>	<u>Changes in Assumptions</u>	<u>Changes in Proportion</u>	<u>Total Deferred Outflows of Resources</u>
0329	County Provider Trust	478	\$ 12,815	\$ 310,370	\$ -	\$ 323,185
0333	Federal Support Agreement Rev	466	41,059	994,390	-	1,035,449
0335	Criminal Justice Info Projects	546	498	12,053	71,220	83,771
0336	Environmental Lab Certificate	532	871	21,093	-	21,964
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	498	12,053	-	12,551
0342	Audit Expense	103	3,733	90,399	747,594	841,726
0344	Care Prov for Persons with DD	478	498	12,053	-	12,551
0345	Long Term Care Provider	478	2,240	54,239	213,763	270,242
0345	Long Term Care Provider	482	2,177	52,733	142,604	197,514
0350	ICCB Federal Trust	684	124	3,013	-	3,137
0357	Child Labor Enforcement	452	1,680	40,680	-	42,360
0359	IMSA Special Purposes Trust Fund	692	995	24,106	284,738	309,839
0360	Lead Poisoning Screening	482	12,255	296,810	4,982,183	5,291,248
0362	Securities Audit & Enforcement	350	23,951	580,061	-	604,012
0363	Dept of Business Serv Sp Ops	350	43,174	1,045,616	788,720	1,877,510
0368	Drug Treatment	444	373	9,040	-	9,413
0369	Feed Control	406	6,034	146,145	-	152,179
0370	Tanning Facility Permit	482	684	16,573	391,418	408,675
0372	Plumbing Licensure & Program	482	7,465	180,798	1,388,462	1,576,725
0384	Tax Compliance & Admin	492	184,329	4,464,208	-	4,648,537
0386	Appraisal Administration	440	2,053	49,719	-	51,772
0387	Small Bus Environmental Assist	420	1,244	30,133	142,473	173,850
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	3,111	75,333	-	78,444
0398	EMS Assistance	482	62	1,507	35,584	37,153
0408	DHS Special Purpose Trust	444	21,214	513,768	-	534,982
0410	SBE Federal Dept of Agriculture	586	22,520	545,408	1,070,410	1,638,338
0421	Public Aid Recoveries Trust	478	117,390	2,843,051	-	2,960,441
0425	IL Power Agency Operations	360/445	3,733	90,399	391,848	485,980
0428	Supreme Court Historic Preserv	210	1,742	42,186	284,843	328,771
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	560	13,560	-	14,120

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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	
0329	County Provider Trust	478	\$ 136,184	\$ 550,882	\$ 1,599,057	\$ 2,286,123
0333	Federal Support Agreement Rev	466	436,319	1,764,963	1,630,656	3,831,938
0335	Criminal Justice Info Projects	546	5,289	21,393	-	26,682
0336	Environmental Lab Certificate	532	9,255	37,439	35,453	82,147
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	35,575	35,575
0340	Public Health Lab Serv Rev	482	5,289	21,393	960,447	987,129
0342	Audit Expense	103	39,665	160,451	-	200,116
0344	Care Prov for Persons with DD	478	5,289	21,393	35,505	62,187
0345	Long Term Care Provider	478	23,799	96,271	-	120,070
0345	Long Term Care Provider	482	23,138	93,597	-	116,735
0350	ICCB Federal Trust	684	1,322	5,348	747,052	753,722
0357	Child Labor Enforcement	452	17,849	72,203	213,212	303,264
0359	IMSA Special Purposes Trust Fund	692	10,577	42,787	-	53,364
0360	Lead Poisoning Screening	482	130,235	526,815	-	657,050
0362	Securities Audit & Enforcement	350	254,519	1,029,562	1,704,214	2,988,295
0363	Dept of Business Serv Sp Ops	350	458,796	1,855,885	-	2,314,681
0368	Drug Treatment	444	3,967	16,045	924,891	944,903
0369	Feed Control	406	64,126	259,396	248,174	571,696
0370	Tanning Facility Permit	482	7,272	29,416	-	36,688
0372	Plumbing Licensure & Program	482	79,331	320,902	-	400,233
0384	Tax Compliance & Admin	492	1,958,806	7,923,614	12,211,748	22,094,168
0386	Appraisal Administration	440	21,816	88,248	284,309	394,373
0387	Small Bus Environmental Assist	420	13,222	53,484	-	66,706
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	33,054	133,709	177,435	344,198
0398	EMS Assistance	482	661	2,674	-	3,335
0408	DHS Special Purpose Trust	444	225,431	911,898	2,665,117	3,802,446
0410	SBE Federal Dept of Agriculture	586	239,314	968,055	-	1,207,369
0421	Public Aid Recoveries Trust	478	1,247,475	5,046,189	4,963,934	11,257,598
0425	IL Power Agency Operations	360/445	39,665	160,451	-	200,116
0428	Supreme Court Historic Preserv	210	18,510	74,877	-	93,387
0434	Court of Claims Admin & Grant	528	-	-	213,448	213,448
0435	Charitable Trust Stabilization Fund	370	5,950	24,068	462,393	492,411

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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
0329	County Provider Trust	478	\$ 391,458	\$ (385,744)	\$ 5,714
0333	Federal Support Agreement Rev	466	1,254,186	(393,366)	860,820
0335	Criminal Justice Info Projects	546	15,202	17,180	32,382
0336	Environmental Lab Certificate	532	26,604	(8,552)	18,052
0339	Illinois Community College Board Contracts and Grants Fund	684	-	(8,582)	(8,582)
0340	Public Health Lab Serv Rev	482	15,202	(231,690)	(216,488)
0342	Audit Expense	103	114,017	180,344	294,361
0344	Care Prov for Persons with DD	478	15,202	(8,565)	6,637
0345	Long Term Care Provider	478	68,410	51,567	119,977
0345	Long Term Care Provider	482	66,510	34,401	100,911
0350	ICCB Federal Trust	684	3,801	(180,213)	(176,412)
0357	Child Labor Enforcement	452	51,308	(51,434)	(126)
0359	IMSA Special Purposes Trust Fund	692	30,405	68,688	99,093
0360	Lead Poisoning Screening	482	374,356	1,201,862	1,576,218
0362	Securities Audit & Enforcement	350	731,609	(411,111)	320,498
0363	Dept of Business Serv Sp Ops	350	1,318,796	190,265	1,509,061
0368	Drug Treatment	444	11,402	(223,113)	(211,711)
0369	Feed Control	406	184,327	(59,867)	124,460
0370	Tanning Facility Permit	482	20,903	94,422	115,325
0372	Plumbing Licensure & Program	482	228,034	334,942	562,976
0384	Tax Compliance & Admin	492	5,630,536	(2,945,865)	2,684,671
0386	Appraisal Administration	440	62,709	(68,585)	(5,876)
0387	Small Bus Environmental Assist	420	38,006	34,369	72,375
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402	95,014	(42,803)	52,211
0398	EMS Assistance	482	1,900	8,584	10,484
0408	DHS Special Purpose Trust	444	647,996	(642,912)	5,084
0410	SBE Federal Dept of Agriculture	586	687,902	258,217	946,119
0421	Public Aid Recoveries Trust	478	3,585,832	(1,197,460)	2,388,372
0425	IL Power Agency Operations	360/445	114,017	94,526	208,543
0428	Supreme Court Historic Preserv	210	53,208	68,713	121,921
0434	Court of Claims Admin & Grant	528	-	(51,491)	(51,491)
0435	Charitable Trust Stabilization Fund	370	17,103	(111,544)	(94,441)

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0438	IL State Fair	406	0.0004%		0.0007%	
0440	Agricultural Master	406	0.0071%		0.0071%	
0445	Sex Offender Investigation	493	0.0007%		0.0005%	
0447	GI Education	497	0.0043%		0.0042%	
0449	Interpreters for the Deaf	526	0.0000%		0.0007%	
0453	Monitoring Device Driving Permit	350	0.0062%		0.0124%	
0455	IL State Toll Highway Revenue	557	0.1634%		0.1322%	
0473	Teachers Retirement System	593	0.1635%		0.1604%	
0476	Wholesale Meat	406	0.0461%		0.0415%	
0477	Judges Retirement System	275	0.0000%		0.0000%	
0480	Secretary of State ID Security	350	0.0042%		0.0071%	
0481	General Assembly Retirement	131	0.0000%		0.0000%	
0483	Secretary of State Spec Serv	350	0.0223%		0.0322%	
0484	Nuclear Civil Protection Planning Fund	588	0.0004%		0.0004%	
0488	Criminal Justice Trust	546	0.0169%		0.0156%	
0491	Federal Aid Disaster	588	0.0027%		0.0035%	
0495	Old Age Survivors Insurance	444	0.3127%		0.2995%	
0497	Federal Civil Prepared Admin	588	0.0001%		0.0001%	
0502	Early Intervention Service Rev	444	0.0083%		0.0084%	
0505	Athletics Supervision and Reg	440	0.0000%		0.0000%	
0506	Small Business Credit Initiatv	420	0.0003%		0.0011%	
0514	State Asset Forfeiture	493	0.0012%		0.0025%	
0523	Dept of Corrections Reimburse	425	0.0061%		0.0071%	
0523	Dept of Corrections Reimburse	426	0.0080%		0.0050%	
0524	Health Facilities Plan Review	482	0.0047%		0.0066%	
0531	Energy Efficiency Portfolio	420	0.0000%		0.0000%	
0533	Attorney General Tobacco	340	0.0077%		0.0134%	
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1318%		0.1109%	
0535	Sex Offender Registration	493	0.0010%		0.0011%	
0536	Leads Maintenance	493	0.0028%		0.0023%	
0537	State Offender DNA Identification	493	0.0025%		0.0033%	
0538	IL Historic Sites	422	0.0063%		0.0020%	
0539	Death Penalty Abolition	546	0.0003%		0.0001%	



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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0438	IL State Fair	406	\$ 302,167	\$ 303,353
0440	Agricultural Master	406	2,376,090	3,076,865
0445	Sex Offender Investigation	493	319,105	216,681
0447	GI Education	497	1,583,017	1,820,117
0449	Interpreters for the Deaf	526	(27,531)	303,353
0453	Monitoring Device Driving Permit	350	1,098,006	5,373,679
0455	IL State Toll Highway Revenue	557	7,179,650	57,290,353
0473	Teachers Retirement System	593	51,603,258	69,511,139
0476	Wholesale Meat	406	16,553,150	17,984,490
0477	Judges Retirement System	275	(2,151,960)	-
0480	Secretary of State ID Security	350	210,144	3,076,865
0481	General Assembly Retirement	131	(556,206)	-
0483	Secretary of State Spec Serv	350	(4,377,617)	13,954,231
0484	Nuclear Civil Protection Planning Fund	588	257,669	173,344
0488	Criminal Justice Trust	546	5,820,650	6,760,435
0491	Federal Aid Disaster	588	79,563	1,516,764
0495	Old Age Survivors Insurance	444	88,566,432	129,791,684
0497	Federal Civil Prepared Admin	588	(262,909)	43,336
0502	Early Intervention Service Rev	444	2,777,285	3,640,234
0505	Athletics Supervision and Reg	440	(220,255)	-
0506	Small Business Credit Initiatv	420	(147,422)	476,697
0514	State Asset Forfeiture	493	477,391	1,083,403
0523	Dept of Corrections Reimburse	425	1,980,821	3,076,865
0523	Dept of Corrections Reimburse	426	4,021,819	2,166,806
0524	Health Facilities Plan Review	482	1,024,461	2,860,184
0531	Energy Efficiency Portfolio	420	(7,673,425)	-
0533	Attorney General Tobacco	340	(2,979,104)	5,807,040
0534	IL Workers' Comp Comm Operatns	563/446/360	42,148,734	48,059,759
0535	Sex Offender Registration	493	426,702	476,697
0536	Leads Maintenance	493	489,389	996,731
0537	State Offender DNA Identification	493	(239,214)	1,430,092
0538	IL Historic Sites	422	2,804,376	866,722
0539	Death Penalty Abolition	546	(1,217,834)	43,336

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		<u>Deferred Outflows</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>Difference between Expected &amp; Actual Experience</u>	<u>Changes in Assumptions</u>	<u>Changes in Proportion</u>	<u>Total Deferred Outflows of Resources</u>
0438	IL State Fair	406	\$ 435	\$ 10,547	\$ 106,786	\$ 117,768
0440	Agricultural Master	406	4,417	106,972	621	112,010
0445	Sex Offender Investigation	493	311	7,533	-	7,844
0447	GI Education	497	2,613	63,279	-	65,892
0449	Interpreters for the Deaf	526	435	10,547	249,084	260,066
0453	Monitoring Device Driving Permit	350	7,714	186,825	2,206,717	2,401,256
0455	IL State Toll Highway Revenue	557	82,242	1,991,793	-	2,074,035
0473	Teachers Retirement System	593	99,785	2,416,669	-	2,516,454
0476	Wholesale Meat	406	25,817	625,260	-	651,077
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	4,417	106,972	1,032,289	1,143,678
0481	General Assembly Retirement	131	-	-	-	-
0483	Secretary of State Spec Serv	350	20,032	485,142	3,524,715	4,029,889
0484	Nuclear Civil Protection Planning Fund	588	249	6,027	35	6,311
0488	Criminal Justice Trust	546	9,705	235,038	-	244,743
0491	Federal Aid Disaster	588	2,177	52,733	284,903	339,813
0495	Old Age Survivors Insurance	444	186,319	4,512,421	-	4,698,740
0497	Federal Civil Prepared Admin	588	62	1,507	9	1,578
0502	Early Intervention Service Rev	444	5,226	126,559	36,310	168,095
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	684	16,573	284,693	301,950
0514	State Asset Forfeiture	493	1,555	37,666	462,691	501,912
0523	Dept of Corrections Reimburse	425	4,417	106,972	356,368	467,757
0523	Dept of Corrections Reimburse	426	3,111	75,333	-	78,444
0524	Health Facilities Plan Review	482	4,106	99,439	676,496	780,041
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	8,336	201,891	2,028,931	2,239,158
0534	IL Workers' Comp Comm Operatns	563/446/360	68,991	1,670,876	-	1,739,867
0535	Sex Offender Registration	493	684	16,573	35,670	52,927
0536	Leads Maintenance	493	1,431	34,653	-	36,084
0537	State Offender DNA Identification	493	2,053	49,719	284,885	336,657
0538	IL Historic Sites	422	1,244	30,133	-	31,377
0539	Death Penalty Abolition	546	62	1,507	-	1,569

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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	
0438	IL State Fair	406	\$ 4,628	\$ 18,719	\$ -	\$ 23,347
0440	Agricultural Master	406	46,937	189,867	-	236,804
0445	Sex Offender Investigation	493	3,305	13,371	71,106	87,782
0447	GI Education	497	27,766	112,316	35,208	175,290
0449	Interpreters for the Deaf	526	4,628	18,719	-	23,347
0453	Monitoring Device Driving Permit	350	81,975	331,599	-	413,574
0455	IL State Toll Highway Revenue	557	873,960	3,535,274	11,087,728	15,496,962
0473	Teachers Retirement System	593	1,060,387	4,289,395	1,088,769	6,438,551
0476	Wholesale Meat	406	274,352	1,109,787	1,632,802	3,016,941
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	46,937	189,867	-	236,804
0481	General Assembly Retirement	131	-	-	-	-
0483	Secretary of State Spec Serv	350	212,871	861,088	-	1,073,959
0484	Nuclear Civil Protection Planning Fund	588	2,644	10,697	-	13,341
0488	Criminal Justice Trust	546	103,130	417,173	461,106	981,409
0491	Federal Aid Disaster	588	23,138	93,597	-	116,735
0495	Old Age Survivors Insurance	444	1,979,961	8,009,188	4,669,632	14,658,781
0497	Federal Civil Prepared Admin	588	661	2,674	-	3,335
0502	Early Intervention Service Rev	444	55,531	224,632	-	280,163
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	7,272	29,416	-	36,688
0514	State Asset Forfeiture	493	16,527	66,855	-	83,382
0523	Dept of Corrections Reimburse	425	46,937	189,867	-	236,804
0523	Dept of Corrections Reimburse	426	33,054	133,709	1,066,802	1,233,565
0524	Health Facilities Plan Review	482	43,632	176,496	-	220,128
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	88,586	358,341	-	446,927
0534	IL Workers' Comp Comm Operatns	563/446/360	733,148	2,965,673	7,425,400	11,124,221
0535	Sex Offender Registration	493	7,272	29,416	-	36,688
0536	Leads Maintenance	493	15,205	61,506	177,672	254,383
0537	State Offender DNA Identification	493	21,816	88,248	-	110,064
0538	IL Historic Sites	422	13,222	53,484	1,529,537	1,596,243
0539	Death Penalty Abolition	546	661	2,674	71,141	74,476

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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
0438	IL State Fair	406	\$ 13,302	\$ 25,760	\$ 39,062
0440	Agricultural Master	406	134,920	150	135,070
0445	Sex Offender Investigation	493	9,501	(17,153)	(7,652)
0447	GI Education	497	79,812	(8,493)	71,319
0449	Interpreters for the Deaf	526	13,302	60,087	73,389
0453	Monitoring Device Driving Permit	350	235,635	532,331	767,966
0455	IL State Toll Highway Revenue	557	2,512,173	(2,674,715)	(162,542)
0473	Teachers Retirement System	593	3,048,053	(262,646)	2,785,407
0476	Wholesale Meat	406	788,617	(393,884)	394,733
0477	Judges Retirement System	275	-	-	-
0480	Secretary of State ID Security	350	134,920	249,021	383,941
0481	General Assembly Retirement	131	-	-	-
0483	Secretary of State Spec Serv	350	611,891	850,274	1,462,165
0484	Nuclear Civil Protection Planning Fund	588	7,601	9	7,610
0488	Criminal Justice Trust	546	296,444	(111,233)	185,211
0491	Federal Aid Disaster	588	66,510	68,728	135,238
0495	Old Age Survivors Insurance	444	5,691,345	(1,126,465)	4,564,880
0497	Federal Civil Prepared Admin	588	1,900	2	1,902
0502	Early Intervention Service Rev	444	159,624	8,759	168,383
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	20,903	68,677	89,580
0514	State Asset Forfeiture	493	47,507	111,616	159,123
0523	Dept of Corrections Reimburse	425	134,920	85,967	220,887
0523	Dept of Corrections Reimburse	426	95,014	(257,347)	(162,333)
0524	Health Facilities Plan Review	482	125,419	163,193	288,612
0531	Energy Efficiency Portfolio	420	-	-	-
0533	Attorney General Tobacco	340	254,638	489,443	744,081
0534	IL Workers' Comp Comm Operatns	563/446/360	2,107,413	(1,791,244)	316,169
0535	Sex Offender Registration	493	20,903	8,605	29,508
0536	Leads Maintenance	493	43,706	(42,860)	846
0537	State Offender DNA Identification	493	62,709	68,724	131,433
0538	IL Historic Sites	422	38,006	(368,973)	(330,967)
0539	Death Penalty Abolition	546	1,900	(17,161)	(15,261)

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0542	Ag Court Order & Vol Comply	340	0.0465%		0.0524%	
0543	Comptroller's Administrative	360	0.0000%		0.0000%	
0546	Public Pension Regulation	446	0.0063%		0.0060%	
0549	IL Charity Bureau	340	0.0119%		0.0127%	
0550	Supplemental Low Income Energy	420	0.0082%		0.0077%	
0560	SBE Federal Agency Services	586	0.0004%		0.0014%	
0561	SBE Federal Dept of Education	586	0.0712%		0.0723%	
0562	Pawnbroker Regulation	440	0.0006%		0.0005%	
0566	DCFS Federal Projects	418	0.0009%		0.0001%	
0568	School Infrastructure	511	0.0000%		0.0000%	
0568	School Infrastructure	586	0.0007%		0.0011%	
0568	School Infrastructure	507	0.0004%		0.0004%	
0576	Pesticide Control	406/482	0.0335%		0.0301%	
0577	Community College Health Insur	416	0.0011%		0.0017%	
0579	Savings Institutions Regulatory Fund	440	0.0012%		0.0019%	
0580	Fire Prevention Division	592	0.0000%		0.0019%	
0581	Juvenile Acct Incentive Block	444	0.0004%		0.0000%	
0582	DCFS Special Purpose Fund	418	0.0022%		0.0029%	
0592	DHS Federal Projects	444	0.0027%		0.0029%	
0600	Attorney General Whistleblower	340	0.0311%		0.0254%	
0606	Health Information Exchange	534	0.0002%		0.0000%	
0607	Special Projects Division	442	0.0118%		0.0119%	
0608	Partners for Conservation	422/406	0.0135%		0.0177%	
0612	Statewide 9-1-1 Fund	493	0.0056%		0.0059%	
0618	Services for Older Americans	402	0.0082%		0.0076%	
0622	Motor Vehicle License Plate	350	0.0034%		0.0077%	
0627	Public Transportation	509	0.0041%		0.0050%	
0632	Horse Racing	579	0.0177%		0.0154%	
0635	Death Certificate Surcharge	482	0.0037%		0.0037%	
0635	Death Certificate Surcharge	520	0.0000%		0.0000%	
0636	Commerce & Comm Affairs Asst	420	0.0062%		0.0065%	
0644	Commitment to Human Services Fund	402/546	0.0000%		0.0000%	
0646	Alcoholism & Substance Abuse	444	0.0000%		0.0000%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0542	Ag Court Order & Vol Comply	340	\$ 13,511,465	\$ 22,708,128
0543	Comptroller's Administrative	360	-	-
0546	Public Pension Regulation	446	1,111,820	2,600,167
0549	IL Charity Bureau	340	2,712,434	5,503,687
0550	Supplemental Low Income Energy	420	4,987,462	3,336,881
0560	SBE Federal Agency Services	586	(207,875)	606,706
0561	SBE Federal Dept of Education	586	15,807,814	31,332,016
0562	Pawnbroker Regulation	440	160,134	216,681
0566	DCFS Federal Projects	418	(699,787)	43,336
0568	School Infrastructure	511	(1,294,000)	-
0568	School Infrastructure	586	10,685	476,697
0568	School Infrastructure	507	(16,816)	173,344
0576	Pesticide Control	406/482	11,022,611	13,044,173
0577	Community College Health Insur	416	(53,130)	736,714
0579	Savings Institutions Regulatory Fund	440	(115,248)	823,386
0580	Fire Prevention Division	592	-	823,386
0581	Juvenile Acct Incentive Block	444	302,167	-
0582	DCFS Special Purpose Fund	418	1,510,626	1,256,748
0592	DHS Federal Projects	444	789,561	1,256,748
0600	Attorney General Whistleblower	340	8,145,595	11,007,375
0606	Health Information Exchange	534	(1,424,635)	-
0607	Special Projects Division	442	4,234,574	5,156,998
0608	Partners for Conservation	422/406	2,460,511	7,670,494
0612	Statewide 9-1-1 Fund	493	3,142,398	2,556,831
0618	Services for Older Americans	402	2,718,973	3,293,545
0622	Motor Vehicle License Plate	350	(161,444)	3,336,881
0627	Public Transportation	509	1,742,852	2,166,806
0632	Horse Racing	579	2,031,279	6,673,763
0635	Death Certificate Surcharge	482	1,363,655	1,603,436
0635	Death Certificate Surcharge	520	-	-
0636	Commerce & Comm Affairs Asst	420	1,846,672	2,816,848
0644	Commitment to Human Services Fund	402/546	(284,788)	-
0646	Alcoholism & Substance Abuse	444	(357,915)	-

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Fund	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0542	Ag Court Order & Vol Comply	340	\$ 32,598	\$ 789,485	\$ 2,103,496	\$ 2,925,579
0543	Comptroller's Administrative	360	-	-	-	-
0546	Public Pension Regulation	446	3,733	90,399	-	94,132
0549	IL Charity Bureau	340	7,901	191,345	285,708	484,954
0550	Supplemental Low Income Energy	420	4,790	116,012	-	120,802
0560	SBE Federal Agency Services	586	871	21,093	355,870	377,834
0561	SBE Federal Dept of Education	586	44,978	1,089,309	397,653	1,531,940
0562	Pawnbroker Regulation	440	311	7,533	-	7,844
0566	DCFS Federal Projects	418	62	1,507	-	1,569
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	684	16,573	142,394	159,651
0568	School Infrastructure	507	249	6,027	35	6,311
0576	Pesticide Control	406/482	18,725	453,502	-	472,227
0577	Community College Health Insur	416	1,058	25,613	213,597	240,268
0579	Savings Institutions Regulatory Fund	440	1,182	28,626	249,190	278,998
0580	Fire Prevention Division	592	1,182	28,626	676,086	705,894
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	1,804	43,693	249,277	294,774
0592	DHS Federal Projects	444	1,804	43,693	71,403	116,900
0600	Attorney General Whistleblower	340	15,801	382,689	-	398,490
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	7,403	179,292	36,617	223,312
0608	Partners for Conservation	422/406	11,011	266,677	1,495,686	1,773,374
0612	Statewide 9-1-1 Fund	493	3,670	88,892	107,241	199,803
0618	Services for Older Americans	402	4,728	114,506	-	119,234
0622	Motor Vehicle License Plate	350	4,790	116,012	1,530,387	1,651,189
0627	Public Transportation	509	3,111	75,333	320,610	399,054
0632	Horse Racing	579	9,580	232,024	-	241,604
0635	Death Certificate Surcharge	482	2,302	55,746	324	58,372
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	4,044	97,932	107,293	209,269
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-

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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	
0542	Ag Court Order & Vol Comply	340	\$ 346,411	\$ 1,401,274	\$ -	\$ 1,747,685
0543	Comptroller's Administrative	360	-	-	-	-
0546	Public Pension Regulation	446	39,665	160,451	106,198	306,314
0549	IL Charity Bureau	340	83,958	339,622	-	423,580
0550	Supplemental Low Income Energy	420	50,904	205,912	177,199	434,015
0560	SBE Federal Agency Services	586	9,255	37,439	-	46,694
0561	SBE Federal Dept of Education	586	477,967	1,933,437	-	2,411,404
0562	Pawnbroker Regulation	440	3,305	13,371	35,531	52,207
0566	DCFS Federal Projects	418	661	2,674	284,589	287,924
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	7,272	29,416	-	36,688
0568	School Infrastructure	507	2,644	10,697	-	13,341
0576	Pesticide Control	406/482	198,988	804,930	1,206,903	2,210,821
0577	Community College Health Insur	416	11,239	45,461	-	56,700
0579	Savings Institutions Regulatory Fund	440	12,561	50,810	-	63,371
0580	Fire Prevention Division	592	12,561	50,810	-	63,371
0581	Juvenile Acct Incentive Block	444	-	-	142,298	142,298
0582	DCFS Special Purpose Fund	418	19,172	77,551	-	96,723
0592	DHS Federal Projects	444	19,172	77,551	-	96,723
0600	Attorney General Whistleblower	340	167,917	679,243	2,025,532	2,872,692
0606	Health Information Exchange	534	-	-	71,150	71,150
0607	Special Projects Division	442	78,670	318,228	-	396,898
0608	Partners for Conservation	422/406	117,013	473,331	-	590,344
0612	Statewide 9-1-1 Fund	493	39,004	157,777	-	196,781
0618	Services for Older Americans	402	50,243	203,238	212,783	466,264
0622	Motor Vehicle License Plate	350	50,904	205,912	-	256,816
0627	Public Transportation	509	33,054	133,709	-	166,763
0632	Horse Racing	579	101,808	411,825	816,869	1,330,502
0635	Death Certificate Surcharge	482	24,460	98,945	-	123,405
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	42,971	173,822	-	216,793
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-



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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
0542	Ag Court Order & Vol Comply	340	\$ 995,748	\$ 507,431	\$ 1,503,179
0543	Comptroller's Administrative	360	-	-	-
0546	Public Pension Regulation	446	114,017	(25,618)	88,399
0549	IL Charity Bureau	340	241,336	68,922	310,258
0550	Supplemental Low Income Energy	420	146,322	(42,746)	103,576
0560	SBE Federal Agency Services	586	26,604	85,847	112,451
0561	SBE Federal Dept of Education	586	1,373,904	95,927	1,469,831
0562	Pawnbroker Regulation	440	9,501	(8,571)	930
0566	DCFS Federal Projects	418	1,900	(68,652)	(66,752)
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	20,903	34,350	55,253
0568	School Infrastructure	507	7,601	9	7,610
0576	Pesticide Control	406/482	571,985	(291,144)	280,841
0577	Community College Health Insur	416	32,305	51,527	83,832
0579	Savings Institutions Regulatory Fund	440	36,105	60,113	96,218
0580	Fire Prevention Division	592	36,105	163,094	199,199
0581	Juvenile Acct Incentive Block	444	-	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	55,108	60,134	115,242
0592	DHS Federal Projects	444	55,108	17,225	72,333
0600	Attorney General Whistleblower	340	482,672	(488,623)	(5,951)
0606	Health Information Exchange	534	-	(17,164)	(17,164)
0607	Special Projects Division	442	226,134	8,833	234,967
0608	Partners for Conservation	422/406	336,350	360,808	697,158
0612	Statewide 9-1-1 Fund	493	112,117	25,870	137,987
0618	Services for Older Americans	402	144,421	(51,330)	93,091
0622	Motor Vehicle License Plate	350	146,322	369,178	515,500
0627	Public Transportation	509	95,014	77,342	172,356
0632	Horse Racing	579	292,643	(197,055)	95,588
0635	Death Certificate Surcharge	482	70,310	78	70,388
0635	Death Certificate Surcharge	520	-	-	-
0636	Commerce & Comm Affairs Asst	420	123,518	25,883	149,401
0644	Commitment to Human Services Fund	402/546	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0649	Motor Carrier Safety Inspection	493	0.0115%		0.0099%	
0654	Healthy Smiles	482	0.0007%		0.0006%	
0659	Historic Property Adminsitration Fund	420	0.0005%		0.0007%	
0660	Academic Quality Assurance Fund	601	0.0018%		0.0024%	
0664	Student Loan Operations	691	0.0836%		0.0404%	
0668	College Savings Pool Administr	370	0.0113%		0.0099%	
0673	Dept of Insurance Fed Trust	446	0.0000%		0.0000%	
0674	State Charter School Comm	586	0.0018%		0.0022%	
0675	Electronics Recycling	532	0.0027%		0.0000%	
0689	Agriculture Pesticide Control	406	0.0017%		0.0040%	
0690	DHS Private Resource	482	0.0000%		0.0000%	
0692	ICCB Adult Education Fund	684	0.0059%		0.0065%	
0698	Long Term Care Ombudsman Fund	402	0.0000%		0.0000%	
0700	USDA Women, Infants & Children	444	0.0156%		0.0164%	
0701	Federal Student Incentive Tr	691	0.0047%		0.0043%	
0702	Assist Living & Shared Hou Reg	482	0.0047%		0.0062%	
0705	State Police Whistleblower Rew	493	0.0001%		0.0000%	
0710	Homeland Security Emerg Prepar	588	0.0388%		0.0376%	
0711	State Lottery	458	0.1193%		0.1188%	
0711	State Lottery	360	0.0009%		0.0002%	
0718	Community Mental Health Medical	444	0.0053%		0.0078%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0027%		0.0000%	
0724	Dept of Labor Federal Projects	452	0.0026%		0.0036%	
0726	Federal Industrial Services	452	0.0045%		0.0060%	
0731	IL Clean Water	532	0.0644%		0.0594%	
0732	Secretary of State DUI Adminis	350	0.0034%		0.0066%	
0733	Tobacco Settlement Recovery	482	0.0001%		0.0001%	
0733	Tobacco Settlement Recovery	444	0.0000%		0.0006%	
0737	Energy Administration	420	0.0026%		0.0022%	
0740	Medicaid Buy In Program Revolv	478	0.0011%		0.0007%	
0745	State's Attorney Appel Prosec Co	295	0.0010%		0.0021%	
0746	Home Inspection Administration	440	0.0011%		0.0000%	
0751	Private Business and Vocational Schools Quality Assurance Fund	601	0.0025%		0.0025%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0649	Motor Carrier Safety Inspection	493	\$ 3,529,338	\$ 4,290,276
0654	Healthy Smiles	482	246,240	260,017
0659	Historic Property Admnsitration Fund	420	240,883	303,353
0660	Academic Quality Assurance Fund	601	584,127	1,040,067
0664	Student Loan Operations	691	20,285,025	17,507,793
0668	College Savings Pool Administr	370	5,442,886	4,290,276
0673	Dept of Insurance Fed Trust	446	(862,389)	-
0674	State Charter School Comm	586	1,194,563	953,395
0675	Electronics Recycling	532	975,050	-
0689	Agriculture Pesticide Control	406	484,385	1,733,445
0690	DHS Private Resource	482	-	-
0692	ICCB Adult Education Fund	684	1,422,588	2,816,848
0698	Long Term Care Ombudsman Fund	402	(1,124,643)	-
0700	USDA Women, Infants & Children	444	1,697,208	7,107,124
0701	Federal Student Incentive Tr	691	3,479,273	1,863,453
0702	Assist Living & Shared Hou Reg	482	2,311,797	2,686,840
0705	State Police Whistleblower Rew	493	30,210	-
0710	Homeland Security Emerg Prepar	588	11,367,615	16,294,382
0711	State Lottery	458	35,828,234	51,483,312
0711	State Lottery	360	351,160	86,672
0718	Community Mental Health Medical	444	1,893,760	3,380,217
0722	Comptroller Debt Recovery Trust Fund	360	1,826,040	-
0724	Dept of Labor Federal Projects	452	(192,606)	1,560,100
0726	Federal Industrial Services	452	(443,155)	2,600,167
0731	IL Clean Water	532	15,826,707	25,741,656
0732	Secretary of State DUI Adminis	350	(484,592)	2,860,184
0733	Tobacco Settlement Recovery	482	75,541	43,336
0733	Tobacco Settlement Recovery	444	-	260,017
0737	Energy Administration	420	210,378	953,395
0740	Medicaid Buy In Program Revolv	478	(597,105)	303,353
0745	State's Attorney Appel Prosec Co	295	(1,047,790)	910,059
0746	Home Inspection Administration	440	547,576	-
0751	Private Business and Vocational Schools Quality Assurance Fund	601	482,185	1,083,403

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Fund	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0649	Motor Carrier Safety Inspection	493	\$ 6,159	\$ 149,158	\$ -	\$ 155,317
0654	Healthy Smiles	482	373	9,040	-	9,413
0659	Historic Property Adminsitration Fund	420	435	10,547	71,211	82,193
0660	Academic Quality Assurance Fund	601	1,493	36,160	213,659	251,312
0664	Student Loan Operations	691	25,133	608,687	-	633,820
0668	College Savings Pool Administr	370	6,159	149,158	-	155,317
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	1,369	33,146	142,492	177,007
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	2,488	60,266	818,567	881,321
0690	DHS Private Resource	482	-	-	-	-
0692	ICCB Adult Education Fund	684	4,044	97,932	214,017	315,993
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	10,202	247,091	286,034	543,327
0701	Federal Student Incentive Tr	691	2,675	64,786	-	67,461
0702	Assist Living & Shared Hou Reg	482	3,857	93,412	534,162	631,431
0705	State Police Whistleblower Rew	493	-	-	-	-
0710	Homeland Security Emerg Prepar	588	23,391	566,501	-	589,892
0711	State Lottery	458	73,906	1,789,902	-	1,863,808
0711	State Lottery	360	124	3,013	-	3,137
0718	Community Mental Health Medical	444	4,852	117,519	890,051	1,012,422
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	2,240	54,239	356,062	412,541
0726	Federal Industrial Services	452	3,733	90,399	534,146	628,278
0731	IL Clean Water	532	36,953	894,951	-	931,904
0732	Secretary of State DUI Adminis	350	4,106	99,439	1,138,968	1,242,513
0733	Tobacco Settlement Recovery	482	62	1,507	9	1,578
0733	Tobacco Settlement Recovery	444	373	9,040	213,500	222,913
0737	Energy Administration	420	1,369	33,146	-	34,515
0740	Medicaid Buy In Program Revolv	478	435	10,547	-	10,982
0745	State's Attorney Appel Prosec Co	295	1,306	31,640	391,505	424,451
0746	Home Inspection Administration	440	-	-	-	-
0751	Private Business and Vocational Schools Quality Assurance Fund	601	1,555	37,666	219	39,440

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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	
0649	Motor Carrier Safety Inspection	493	\$ 65,448	\$ 264,744	\$ 568,329	\$ 898,521
0654	Healthy Smiles	482	3,967	16,045	35,524	55,536
0659	Historic Property Adminsitration Fund	420	4,628	18,719	-	23,347
0660	Academic Quality Assurance Fund	601	15,866	64,180	-	80,046
0664	Student Loan Operations	691	267,080	1,080,371	15,364,730	16,712,181
0668	College Savings Pool Administr	370	65,448	264,744	497,180	827,372
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	14,544	58,832	-	73,376
0675	Electronics Recycling	532	-	-	960,517	960,517
0689	Agriculture Pesticide Control	406	26,444	106,967	-	133,411
0690	DHS Private Resource	482	-	-	-	-
0692	ICCB Adult Education Fund	684	42,971	173,822	-	216,793
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	108,419	438,567	-	546,986
0701	Federal Student Incentive Tr	691	28,427	114,990	141,923	285,340
0702	Assist Living & Shared Hou Reg	482	40,988	165,800	-	206,788
0705	State Police Whistleblower Rew	493	-	-	35,575	35,575
0710	Homeland Security Emerg Prepar	588	248,569	1,005,494	423,603	1,677,666
0711	State Lottery	458	785,374	3,176,933	167,471	4,129,778
0711	State Lottery	360	1,322	5,348	249,007	255,677
0718	Community Mental Health Medical	444	51,565	208,587	-	260,152
0722	Comptroller Debt Recovery Trust Fund	360	-	-	960,517	960,517
0724	Dept of Labor Federal Projects	452	23,799	96,271	-	120,070
0726	Federal Industrial Services	452	39,665	160,451	-	200,116
0731	IL Clean Water	532	392,687	1,588,467	1,773,532	3,754,686
0732	Secretary of State DUI Adminis	350	43,632	176,496	-	220,128
0733	Tobacco Settlement Recovery	482	661	2,674	-	3,335
0733	Tobacco Settlement Recovery	444	3,967	16,045	-	20,012
0737	Energy Administration	420	14,544	58,832	142,106	215,482
0740	Medicaid Buy In Program Revolv	478	4,628	18,719	142,238	165,585
0745	State's Attorney Appel Prosec Co	295	13,883	56,158	-	70,041
0746	Home Inspection Administration	440	-	-	391,322	391,322
0751	Private Business and Vocational Schools Quality Assurance Fund	601	16,527	66,855	-	83,382

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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
0649	Motor Carrier Safety Inspection	493	\$ 188,128	\$ (137,099)	\$ 51,029
0654	Healthy Smiles	482	11,402	(8,569)	2,833
0659	Historic Property Adminsitration Fund	420	13,302	17,178	30,480
0660	Academic Quality Assurance Fund	601	45,607	51,541	97,148
0664	Student Loan Operations	691	767,714	(3,706,466)	(2,938,752)
0668	College Savings Pool Administr	370	188,128	(119,936)	68,192
0673	Dept of Insurance Fed Trust	446	-	-	-
0674	State Charter School Comm	586	41,806	34,374	76,180
0675	Electronics Recycling	532	-	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	76,011	197,464	273,475
0690	DHS Private Resource	482	-	-	-
0692	ICCB Adult Education Fund	684	123,518	51,628	175,146
0698	Long Term Care Ombudsman Fund	402	-	-	-
0700	USDA Women, Infants & Children	444	311,646	69,001	380,647
0701	Federal Student Incentive Tr	691	81,712	(34,236)	47,476
0702	Assist Living & Shared Hou Reg	482	117,817	128,857	246,674
0705	State Police Whistleblower Rew	493	-	(8,582)	(8,582)
0710	Homeland Security Emerg Prepar	588	714,506	(102,187)	612,319
0711	State Lottery	458	2,257,535	(40,399)	2,217,136
0711	State Lottery	360	3,801	(60,068)	(56,267)
0718	Community Mental Health Medical	444	148,222	214,709	362,931
0722	Comptroller Debt Recovery Trust Fund	360	-	(231,708)	(231,708)
0724	Dept of Labor Federal Projects	452	68,410	85,894	154,304
0726	Federal Industrial Services	452	114,017	128,853	242,870
0731	IL Clean Water	532	1,128,768	(427,833)	700,935
0732	Secretary of State DUI Adminis	350	125,419	274,756	400,175
0733	Tobacco Settlement Recovery	482	1,900	2	1,902
0733	Tobacco Settlement Recovery	444	11,402	51,503	62,905
0737	Energy Administration	420	41,806	(34,280)	7,526
0740	Medicaid Buy In Program Revolv	478	13,302	(34,312)	(21,010)
0745	State's Attorney Appel Prosec Co	295	39,906	94,444	134,350
0746	Home Inspection Administration	440	-	(94,399)	(94,399)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	47,507	53	47,560

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0755	State Employees Def Comp Plan	416	0.0060%		0.0042%	
0757	Child Support Administrative	478	0.6300%		0.5925%	
0762	Local Initiative	444	0.0025%		0.0040%	
0763	Tourism Promotions	420/422	0.0602%		0.0620%	
0765	Federal Surface Mining Control	422	0.0133%		0.0144%	
0772	Career and Technical Education	684	0.0015%		0.0009%	
0773	ISAC Loan Purch Prog Payroll	691	0.0041%		0.0043%	
0776	Pres Libr & Museum Operating	541	0.0000%		0.0000%	
0790	Private Sewage Disposal Program	482	0.0010%		0.0011%	
0792	Cemetery Oversight Lcns&Dscpln	440	0.0041%		0.0032%	
0795	Bank & Trust Company	440/360	0.0702%		0.0689%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0668%		0.0681%	
0798	Rehab Servs EL & Second ED Act	444	0.0004%		0.0008%	
0801	AG State Proj & Crt Order Dist	340	0.0406%		0.0483%	
0802	Personal Property Tax Replace	360	0.4835%		0.4586%	
0802	Personal Property Tax Replace	492	0.1433%		0.1337%	
0802	Personal Property Tax Replace	580	0.0271%		0.0272%	
0802	Personal Property Tax Replace	548	0.0099%		0.0091%	
0802	Personal Property Tax Replace	295	0.0011%		0.0022%	
0817	State Police Operations Assist	493	0.0000%		0.0000%	
0821	Dram Shop	567/444/492	0.0278%		0.0265%	
0823	IL State Dental Disciplinary	440	0.0035%		0.0030%	
0826	Agriculture Federal Projects	406	0.0000%		0.0000%	
0828	Hazardous Waste	532	0.0232%		0.0249%	
0829	Comm Assoc Manager Lcns & Disc	440	0.0000%		0.0000%	
0838	Public Health Federal Projects	482	0.0007%		0.0009%	
0850	Real Estate License Admin	360/440	0.0257%		0.0237%	
0855	National Flood Insurance Program	422	0.0024%		0.0030%	
0859	Federal Energy	420/532	0.0005%		0.0011%	
0863	Cycle Rider Safety Training	494	0.0011%		0.0025%	
0870	Low Income Energy Block Grant	420	0.0144%		0.0131%	
0871	Community Services Block Grant	420	0.0054%		0.0051%	
0872	Maternal & Child Health Serv Blk	482	0.0110%		0.0097%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0755	State Employees Def Comp Plan	416	\$ 1,676,957	\$ 1,820,117
0757	Child Support Administrative	478	175,310,193	256,766,520
0762	Local Initiative	444	52,240	1,733,445
0763	Tourism Promotions	420/422	30,198,396	26,868,395
0765	Federal Surface Mining Control	422	2,691,803	6,240,402
0772	Career and Technical Education	684	775,213	390,025
0773	ISAC Loan Purch Prog Payroll	691	1,142,717	1,863,453
0776	Pres Libr & Museum Operating	541	(9,415,907)	-
0790	Private Sewage Disposal Program	482	254,278	476,697
0792	Cemetery Oversight Lcns&Dscpln	440	880,463	1,386,756
0795	Bank & Trust Company	440/360	17,676,039	29,858,588
0796	Nuclear Safety Emerg Preparedness	588/360	15,289,771	29,511,899
0798	Rehab Servs EL & Second ED Act	444	65,779	346,689
0801	AG State Proj & Crt Order Dist	340	23,542,760	20,931,347
0802	Personal Property Tax Replace	360	261,235,166	198,739,454
0802	Personal Property Tax Replace	492	44,193,542	57,940,395
0802	Personal Property Tax Replace	580	8,203,064	11,787,425
0802	Personal Property Tax Replace	548	3,622,473	3,943,587
0802	Personal Property Tax Replace	295	733,065	953,395
0817	State Police Operations Assist	493	(4,597,826)	-
0821	Dram Shop	567/444/492	9,174,603	11,484,072
0823	IL State Dental Disciplinary	440	709,763	1,300,084
0826	Agriculture Federal Projects	406	(192,723)	-
0828	Hazardous Waste	532	6,547,332	10,790,694
0829	Comm Assoc Manager Lcns & Disc	440	(1,041,215)	-
0838	Public Health Federal Projects	482	72,982	390,025
0850	Real Estate License Admin	360/440	6,892,954	10,270,661
0855	National Flood Insurance Program	422	964,514	1,300,084
0859	Federal Energy	420/532	(379,288)	476,697
0863	Cycle Rider Safety Training	494	473,046	1,083,403
0870	Low Income Energy Block Grant	420	3,658,758	5,677,032
0871	Community Services Block Grant	420	2,958,786	2,210,142
0872	Maternal & Child Health Serv Blk	482	4,016,256	4,203,604



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		<u>Deferred Outflows</u>				
<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Difference between Expected &amp; Actual Experience</b>	<b>Changes in Assumptions</b>	<b>Changes in Proportion</b>	<b>Total Deferred Outflows of Resources</b>
0755	State Employees Def Comp Plan	416	\$ 2,613	\$ 63,279	\$ -	\$ 65,892
0757	Child Support Administrative	478	368,595	8,926,909	-	9,295,504
0762	Local Initiative	444	2,488	60,266	533,969	596,723
0763	Tourism Promotions	420/422	38,570	934,124	645,774	1,618,468
0765	Federal Surface Mining Control	422	8,958	216,958	392,583	618,499
0772	Career and Technical Education	684	560	13,560	-	14,120
0773	ISAC Loan Purch Prog Payroll	691	2,675	64,786	71,526	138,987
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	684	16,573	35,670	52,927
0792	Cemetery Oversight Lcns&Dscpln	440	1,991	48,213	-	50,204
0795	Bank & Trust Company	440/360	42,863	1,038,083	-	1,080,946
0796	Nuclear Safety Emerg Preparedness	588/360	42,365	1,026,030	468,435	1,536,830
0798	Rehab Servs EL & Second ED Act	444	498	12,053	142,370	154,921
0801	AG State Proj & Crt Order Dist	340	30,047	727,713	2,743,481	3,501,241
0802	Personal Property Tax Replace	360	285,296	6,909,503	-	7,194,799
0802	Personal Property Tax Replace	492	83,175	2,014,393	-	2,097,568
0802	Personal Property Tax Replace	580	16,921	409,809	37,957	464,687
0802	Personal Property Tax Replace	548	5,661	137,105	-	142,766
0802	Personal Property Tax Replace	295	1,369	33,146	391,515	426,030
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	16,486	399,263	-	415,749
0823	IL State Dental Disciplinary	440	1,866	45,200	-	47,066
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	15,490	375,156	606,950	997,596
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	560	13,560	71,227	85,347
0850	Real Estate License Admin	360/440	14,744	357,076	-	371,820
0855	National Flood Insurance Program	422	1,866	45,200	213,710	260,776
0859	Federal Energy	420/532	684	16,573	213,544	230,801
0863	Cycle Rider Safety Training	494	1,555	37,666	498,265	537,486
0870	Low Income Energy Block Grant	420	8,150	197,371	-	205,521
0871	Community Services Block Grant	420	3,173	76,839	-	80,012
0872	Maternal & Child Health Serv Blk	482	6,034	146,145	-	152,179

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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	
0755	State Employees Def Comp Plan	416	\$ 27,766	\$ 112,316	\$ 639,977	\$ 780,059
0757	Child Support Administrative	478	3,916,952	15,844,554	13,288,626	33,050,132
0762	Local Initiative	444	26,444	106,967	-	133,411
0763	Tourism Promotions	420/422	409,875	1,657,995	-	2,067,870
0765	Federal Surface Mining Control	422	95,197	385,083	-	480,280
0772	Career and Technical Education	684	5,950	24,068	213,370	243,388
0773	ISAC Loan Purch Prog Payroll	691	28,427	114,990	-	143,417
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	7,272	29,416	-	36,688
0792	Cemetery Oversight Lcns&Dscpln	440	21,155	85,574	319,892	426,621
0795	Bank & Trust Company	440/360	455,490	1,842,514	456,437	2,754,441
0796	Nuclear Safety Emerg Preparedness	588/360	450,202	1,821,121	-	2,271,323
0798	Rehab Servs EL & Second ED Act	444	5,289	21,393	-	26,682
0801	AG State Proj & Crt Order Dist	340	319,306	1,291,632	-	1,610,938
0802	Personal Property Tax Replace	360	3,031,754	12,263,818	8,817,939	24,113,511
0802	Personal Property Tax Replace	492	883,876	3,575,387	3,403,462	7,862,725
0802	Personal Property Tax Replace	580	179,816	727,379	-	907,195
0802	Personal Property Tax Replace	548	60,159	243,351	283,801	587,311
0802	Personal Property Tax Replace	295	14,544	58,832	-	73,376
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	175,189	708,659	460,151	1,343,999
0823	IL State Dental Disciplinary	440	19,833	80,226	177,611	277,670
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	164,611	665,872	-	830,483
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	5,950	24,068	-	30,018
0850	Real Estate License Admin	360/440	156,678	633,782	709,419	1,499,879
0855	National Flood Insurance Program	422	19,833	80,226	-	100,059
0859	Federal Energy	420/532	7,272	29,416	-	36,688
0863	Cycle Rider Safety Training	494	16,527	66,855	-	83,382
0870	Low Income Energy Block Grant	420	86,603	350,318	461,324	898,245
0871	Community Services Block Grant	420	33,716	136,383	106,277	276,376
0872	Maternal & Child Health Serv Blk	482	64,126	259,396	461,622	785,144

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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
0755	State Employees Def Comp Plan	416	\$ 79,812	\$ (154,383)	\$ (74,571)
0757	Child Support Administrative	478	11,259,172	(3,205,643)	8,053,529
0762	Local Initiative	444	76,011	128,811	204,822
0763	Tourism Promotions	420/422	1,178,175	155,781	1,333,956
0765	Federal Surface Mining Control	422	273,641	94,703	368,344
0772	Career and Technical Education	684	17,103	(51,472)	(34,369)
0773	ISAC Loan Purch Prog Payroll	691	81,712	17,254	98,966
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	20,903	8,605	29,508
0792	Cemetery Oversight Lcns&Dscpln	440	60,809	(77,168)	(16,359)
0795	Bank & Trust Company	440/360	1,309,294	(110,107)	1,199,187
0796	Nuclear Safety Emerg Preparedness	588/360	1,294,092	113,002	1,407,094
0798	Rehab Servs EL & Second ED Act	444	15,202	34,344	49,546
0801	AG State Proj & Crt Order Dist	340	917,836	661,816	1,579,652
0802	Personal Property Tax Replace	360	8,714,694	(2,127,170)	6,587,524
0802	Personal Property Tax Replace	492	2,540,677	(821,024)	1,719,653
0802	Personal Property Tax Replace	580	516,877	9,156	526,033
0802	Personal Property Tax Replace	548	172,926	(68,462)	104,464
0802	Personal Property Tax Replace	295	41,806	94,446	136,252
0817	State Police Operations Assist	493	-	-	-
0821	Dram Shop	567/444/492	503,575	(111,003)	392,572
0823	IL State Dental Disciplinary	440	57,008	(42,846)	14,162
0826	Agriculture Federal Projects	406	-	-	-
0828	Hazardous Waste	532	473,170	146,416	619,586
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-
0838	Public Health Federal Projects	482	17,103	17,182	34,285
0850	Real Estate License Admin	360/440	450,367	(171,134)	279,233
0855	National Flood Insurance Program	422	57,008	51,554	108,562
0859	Federal Energy	420/532	20,903	51,514	72,417
0863	Cycle Rider Safety Training	494	47,507	120,198	167,705
0870	Low Income Energy Block Grant	420	248,937	(111,286)	137,651
0871	Community Services Block Grant	420	96,914	(25,638)	71,276
0872	Maternal & Child Health Serv Blk	482	184,327	(111,358)	72,969

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 18 Primary Allocation</b>	<b>FY 18 Secondary Allocation</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>
0872	Maternal & Child Health Serv Blk	444	0.0000%		0.0000%	
0873	Preventative Health&Hlth Serv Bl	482	0.0081%		0.0073%	
0875	Com Dev/Small City Blk Grant	420	0.0046%		0.0045%	
0876	Community MH Servs Block Grant	444	0.0035%		0.0027%	
0879	Traffic & Crim Conviction Sur	569	0.0177%		0.0154%	
0882	Sheffield 2/1982 Agreed Order	588	0.0012%		0.0003%	
0883	Intra-Agency Services	420	0.0326%		0.0269%	
0884	DNR Special Projects	422	0.0000%		0.0000%	
0885	Wage Theft Prevention Fund	452	0.0000%		0.0000%	
0888	Design Professional Admin & In	440	0.0053%		0.0048%	
0894	DNR Federal Projects	422	0.0128%		0.0125%	
0896	Public Health Spec State Projects	482	0.0045%		0.0066%	
0897	Veterans' Affairs Fed Projects	497	0.0000%		0.0000%	
0903	State Surplus Property Rev	416	0.0035%		0.0076%	
0904	IL State Police Federal Projs	493	0.0252%		0.0221%	
0905	IL Forestry Development	422	0.0110%		0.0090%	
0906	State Police Services	493	0.0499%		0.0452%	
0911	Juvenile Justice Trust	444	0.0000%		0.0000%	
0912	Cannibis Regulation	440	0.0000%		0.0000%	
0912	Cannibis Regulation	546	0.0000%		0.0000%	
0913	Federal Workforce Training	420	0.0392%		0.0355%	
0920	Metabolic Screening and Treatment	482	0.0251%		0.0278%	
0921	DHS Recoveries Trust	444	0.0547%		0.0570%	
0922	Insurance Producer Admin	446/360	0.0940%		0.0873%	
0925	Coal Technology Assist	422	0.0117%		0.0238%	
0929	Violent Crime Victims Assist	340	0.0221%		0.0221%	
0938	Hearing Instrument Dispen Exam	482	0.0004%		0.0000%	
0940	Self-Insurers Security	563	0.0014%		0.0013%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0006%		0.0016%	
0944	Enviro Protection Permit & Insp	532	0.0450%		0.0432%	
0947	Governor's Grant	310	0.0000%		0.0000%	
0951	Narcotics Profit Forfeiture	295	0.0011%		0.0014%	
0962	Park & Conservation	422/360	0.1668%		0.1479%	

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0872	Maternal & Child Health Serv Blk	444	\$ (743,361)	\$ -
0873	Preventative Health&Hlth Serv Bl	482	2,782,493	3,163,537
0875	Com Dev/Small City Blk Grant	420	1,616,086	1,950,125
0876	Community MH Servs Block Grant	444	1,529,055	1,170,075
0879	Traffic & Crim Conviction Sur	569	4,560,621	6,673,763
0882	Sheffield 2/1982 Agreed Order	588	423,159	130,008
0883	Intra-Agency Services	420	12,748,004	11,657,417
0884	DNR Special Projects	422	(302,851)	-
0885	Wage Theft Prevention Fund	452	(685,799)	-
0888	Design Professional Admin & In	440	1,643,737	2,080,134
0894	DNR Federal Projects	422	3,453,204	5,417,015
0896	Public Health Spec State Projects	482	2,342,871	2,860,184
0897	Veterans' Affairs Fed Projects	497	(265,586)	-
0903	State Surplus Property Rev	416	(4,010,469)	3,293,545
0904	IL State Police Federal Projs	493	8,749,801	9,577,283
0905	IL Forestry Development	422	(3,709,116)	3,900,251
0906	State Police Services	493	12,357,471	19,587,927
0911	Juvenile Justice Trust	444	(219,422)	-
0912	Cannibis Regulation	440	-	-
0912	Cannibis Regulation	546	-	-
0913	Federal Workforce Training	420	10,042,593	15,384,323
0920	Metabolic Screening and Treatment	482	6,877,715	12,047,442
0921	DHS Recoveries Trust	444	14,949,718	24,701,589
0922	Insurance Producer Admin	446/360	28,061,379	37,832,434
0925	Coal Technology Assist	422	6,985,084	10,313,997
0929	Violent Crime Victims Assist	340	9,333,615	9,577,283
0938	Hearing Instrument Dispen Exam	482	138,642	-
0940	Self-Insurers Security	563	520,013	563,370
0942	Low-Level Rad Waste Fac Dev&Op	588	(450,302)	693,378
0944	Enviro Protection Permit & Insp	532	13,177,858	18,721,205
0947	Governor's Grant	310	-	-
0951	Narcotics Profit Forfeiture	295	593,739	606,706
0962	Park & Conservation	422/360	40,798,639	64,094,124

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Fund	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0872	Maternal & Child Health Serv Blk	444	\$ -	\$ -	\$ -	\$ -
0873	Preventative Health&Hlth Serv Bl	482	4,541	109,986	-	114,527
0875	Com Dev/Small City Blk Grant	420	2,799	67,799	-	70,598
0876	Community MH Servs Block Grant	444	1,680	40,680	-	42,360
0879	Traffic & Crim Conviction Sur	569	9,580	232,024	-	241,604
0882	Sheffield 2/1982 Agreed Order	588	187	4,520	-	4,707
0883	Intra-Agency Services	420	16,735	405,289	-	422,024
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	2,986	72,319	-	75,305
0894	DNR Federal Projects	422	7,776	188,331	-	196,107
0896	Public Health Spec State Projects	482	4,106	99,439	747,646	851,191
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	4,728	114,506	1,459,228	1,578,462
0904	IL State Police Federal Projs	493	13,748	332,970	-	346,718
0905	IL Forestry Development	422	5,599	135,599	-	141,198
0906	State Police Services	493	28,119	681,006	-	709,125
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannibis Regulation	440	-	-	-	-
0912	Cannibis Regulation	546	-	-	-	-
0913	Federal Workforce Training	420	22,085	534,861	-	556,946
0920	Metabolic Screening and Treatment	482	17,294	418,849	962,950	1,399,093
0921	DHS Recoveries Trust	444	35,460	858,791	823,209	1,717,460
0922	Insurance Producer Admin	446/360	54,309	1,315,307	-	1,369,616
0925	Coal Technology Assist	422	14,806	358,583	4,306,623	4,680,012
0929	Violent Crime Victims Assist	340	13,748	332,970	1,934	348,652
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	809	19,586	-	20,395
0942	Low-Level Rad Waste Fac Dev&Op	588	995	24,106	355,887	380,988
0944	Enviro Protection Permit & Insp	532	26,875	650,873	-	677,748
0947	Governor's Grant	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	871	21,093	106,846	128,810
0962	Park & Conservation	422/360	92,009	2,228,337	-	2,320,346

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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	
0872	Maternal & Child Health Serv Blk	444	\$ -	\$ -	\$ -	\$ -
0873	Preventative Health&Hlth Serv Bl	482	48,259	195,216	283,960	527,435
0875	Com Dev/Small City Blk Grant	420	29,749	120,338	35,180	185,267
0876	Community MH Servs Block Grant	444	17,849	72,203	284,362	374,414
0879	Traffic & Crim Conviction Sur	569	101,808	411,825	816,869	1,330,502
0882	Sheffield 2/1982 Agreed Order	588	1,983	8,023	320,146	330,152
0883	Intra-Agency Services	420	177,833	719,356	2,025,401	2,922,590
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	31,732	128,361	177,454	337,547
0894	DNR Federal Projects	422	82,636	334,273	105,628	522,537
0896	Public Health Spec State Projects	482	43,632	176,496	-	220,128
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	50,243	203,238	-	253,481
0904	IL State Police Federal Projs	493	146,101	590,995	1,100,882	1,837,978
0905	IL Forestry Development	422	59,498	240,677	710,707	1,010,882
0906	State Police Services	493	298,812	1,208,732	1,668,052	3,175,596
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannibis Regulation	440	-	-	-	-
0912	Cannibis Regulation	546	-	-	-	-
0913	Federal Workforce Training	420	234,687	949,336	1,313,154	2,497,177
0920	Metabolic Screening and Treatment	482	183,783	743,424	-	927,207
0921	DHS Recoveries Trust	444	376,821	1,524,286	-	1,901,107
0922	Insurance Producer Admin	446/360	577,131	2,334,565	2,375,859	5,287,555
0925	Coal Technology Assist	422	157,339	636,456	-	793,795
0929	Violent Crime Victims Assist	340	146,101	590,995	-	737,096
0938	Hearing Instrument Dispen Exam	482	-	-	142,298	142,298
0940	Self-Insurers Security	563	8,594	34,764	35,462	78,820
0942	Low-Level Rad Waste Fac Dev&Op	588	10,577	42,787	-	53,364
0944	Enviro Protection Permit & Insp	532	285,590	1,155,248	636,561	2,077,399
0947	Governor's Grant	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	9,255	37,439	-	46,694
0962	Park & Conservation	422/360	977,750	3,955,121	6,710,665	11,643,536

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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
0872	Maternal & Child Health Serv Blk	444	\$ -	\$ -	\$ -
0873	Preventative Health&Hlth Serv Bl	482	138,721	(68,500)	70,221
0875	Com Dev/Small City Blk Grant	420	85,513	(8,487)	77,026
0876	Community MH Servs Block Grant	444	51,308	(68,597)	(17,289)
0879	Traffic & Crim Conviction Sur	569	292,643	(197,055)	95,588
0882	Sheffield 2/1982 Agreed Order	588	5,701	(77,229)	(71,528)
0883	Intra-Agency Services	420	511,176	(488,592)	22,584
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-
0888	Design Professional Admin & In	440	91,214	(42,807)	48,407
0894	DNR Federal Projects	422	237,535	(25,481)	212,054
0896	Public Health Spec State Projects	482	125,419	180,356	305,775
0897	Veterans' Affairs Fed Projects	497	-	-	-
0903	State Surplus Property Rev	416	144,421	352,012	496,433
0904	IL State Police Federal Projs	493	419,962	(265,568)	154,394
0905	IL Forestry Development	422	171,025	(171,445)	(420)
0906	State Police Services	493	858,928	(402,388)	456,540
0911	Juvenile Justice Trust	444	-	-	-
0912	Cannibis Regulation	440	-	-	-
0912	Cannibis Regulation	546	-	-	-
0913	Federal Workforce Training	420	674,600	(316,775)	357,825
0920	Metabolic Screening and Treatment	482	528,278	232,295	760,573
0921	DHS Recoveries Trust	444	1,083,161	198,585	1,281,746
0922	Insurance Producer Admin	446/360	1,658,946	(573,133)	1,085,813
0925	Coal Technology Assist	422	452,267	1,038,895	1,491,162
0929	Violent Crime Victims Assist	340	419,962	467	420,429
0938	Hearing Instrument Dispen Exam	482	-	(34,327)	(34,327)
0940	Self-Insurers Security	563	24,704	(8,554)	16,150
0942	Low-Level Rad Waste Fac Dev&Op	588	30,405	85,851	116,256
0944	Enviro Protection Permit & Insp	532	820,922	(153,559)	667,363
0947	Governor's Grant	310	-	-	-
0951	Narcotics Profit Forfeiture	295	26,604	25,775	52,379
0962	Park & Conservation	422/360	2,810,517	(1,618,827)	1,191,690



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<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY 18 Primary Allocation</u>	<u>FY 18 Secondary Allocation</u>	<u>FY 19 Primary Allocation</u>	<u>FY 19 Secondary Allocation</u>
0963	Vehicle Inspection	532	0.0454%		0.0354%	
0963	Vehicle Inspection	350	0.0132%		0.0128%	
0969	Local Tourism Fund	420	0.0015%		0.0000%	
0971	Build Illinois Bond	420/482/507	0.0076%		0.0068%	
0973	IL Capital Revolving Loan	420	0.0020%		0.0008%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		0.0000%	
0988	Attorney General Federal Grant	340	0.0025%		0.0018%	
0991	Abandoned Minded Lands Reclam	422	0.0207%		0.0182%	
0997	Insurance Financial Regulation	446	0.0855%		0.0826%	
UNIV	Chicago State Univ	608	0.0132%		0.0131%	
UNIV	Eastern IL Univ	612	0.0186%		0.0133%	
UNIV	Governor's State Univ	616	0.0277%		0.0206%	
UNIV	Northeastern State Univ	620	0.0957%		0.0941%	
UNIV	Western IL Univ	628	0.0378%		0.0404%	
UNIV	Illinois State Univ	636	0.0607%		0.0677%	
UNIV	Northern IL Univ	644	0.1060%		0.1016%	
UNIV	Southern IL Univ	664	0.3439%		0.3515%	
UNIV	University of IL	676	2.9000%		2.9008%	
UNIV	University of IL - Foundation	676A	0.0783%		0.0973%	
UNIV	University of IL - Alumni Association	676B	0.0000%		0.0092%	
	Total		<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>
0455	IL State Toll Highway	557	<u>1.2844%</u>		<u>1.2601%</u>	

**Grand Total\***

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

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<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability (As Restated)</b>	<b>Ending Total OPEB Liability</b>
0963	Vehicle Inspection	532	\$ 12,740,519	\$ 15,340,987
0963	Vehicle Inspection	350	2,922,181	5,547,024
0969	Local Tourism Fund	420	1,115,329	-
0971	Build Illinois Bond	420/482/507	121,564	2,946,856
0973	IL Capital Revolving Loan	420	(1,135,030)	346,689
0982	Adeline Jay Geo-Karis IL Beach	422	(898,819)	-
0988	Attorney General Federal Grant	340	1,048,955	780,050
0991	Abandoned Minded Lands Reclam	422	2,361,668	7,887,174
0997	Insurance Financial Regulation	446	22,099,770	35,795,636
UNIV	Chicago State Univ	608	(2,414,842)	5,677,032
UNIV	Eastern IL Univ	612	5,520,245	5,763,704
UNIV	Governor's State Univ	616	(11,417,999)	8,927,241
UNIV	Northeastern State Univ	620	37,202,794	40,779,290
UNIV	Western IL Univ	628	11,560,248	17,507,793
UNIV	Illinois State Univ	636	18,019,142	29,338,554
UNIV	Northern IL Univ	644	40,460,484	44,029,500
UNIV	Southern IL Univ	664	77,333,393	152,326,467
UNIV	University of IL	676	874,374,633	1,257,094,215
UNIV	University of IL - Foundation	676A	59,149,327	42,166,046
UNIV	University of IL - Alumni Association	676B	-	3,986,923
	Total		<u>\$ 39,110,363,853</u>	<u>\$ 43,336,121,598</u>
0455	IL State Toll Highway	557	982,884,641	553,047,419
<b>Grand Total*</b>			<u><b>\$ 40,093,248,494</b></u>	<u><b>\$ 43,889,169,017</b></u>

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		<u>Deferred Outflows</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>Difference between Expected &amp; Actual Experience</u>	<u>Changes in Assumptions</u>	<u>Changes in Proportion</u>	<u>Total Deferred Outflows of Resources</u>
0963	Vehicle Inspection	532	\$ 22,022	\$ 533,355	\$ -	\$ 555,377
0963	Vehicle Inspection	350	7,963	192,851	-	200,814
0969	Local Tourism Fund	420	-	-	-	-
0971	Build Illinois Bond	420/482/507	4,230	102,452	-	106,682
0973	IL Capital Revolving Loan	420	498	12,053	-	12,551
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	1,120	27,120	-	28,240
0991	Abandoned Minded Lands Reclam	422	11,322	274,211	-	285,533
0997	Insurance Financial Regulation	446	51,386	1,244,494	-	1,295,880
UNIV	Chicago State Univ	608	8,150	197,371	-	205,521
UNIV	Eastern IL Univ	612	8,274	200,385	-	208,659
UNIV	Governor's State Univ	616	12,815	310,370	-	323,185
UNIV	Northeastern State Univ	620	58,540	1,417,759	-	1,476,299
UNIV	Western IL Univ	628	25,133	608,687	928,481	1,562,301
UNIV	Illinois State Univ	636	42,116	1,020,003	2,496,157	3,558,276
UNIV	Northern IL Univ	644	63,205	1,530,758	-	1,593,963
UNIV	Southern IL Univ	664	218,669	5,295,879	2,734,460	8,249,008
UNIV	University of IL	676	1,804,591	43,704,942	538,625	46,048,158
UNIV	University of IL - Foundation	676A	60,530	1,465,972	6,767,713	8,294,215
UNIV	University of IL - Alumni Association	676B	5,723	138,612	3,273,678	3,418,013
	Total		<u>\$ 62,210,112</u>	<u>\$ 1,506,651,340</u>	<u>\$ 910,195,873</u>	<u>\$ 2,479,057,325</u>
0455	IL State Toll Highway	557	793,914	19,227,601	-	20,021,515
<b>Grand Total*</b>			<u><b>\$ 63,004,026</b></u>	<u><b>\$ 1,525,878,941</b></u>	<u><b>\$ 910,195,873</b></u>	<u><b>\$ 2,499,078,840</b></u>

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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	
0963	Vehicle Inspection	532	\$ 234,025	\$ 946,662	\$ 3,554,369	\$ 4,735,056
0963	Vehicle Inspection	350	84,619	342,296	141,177	568,092
0969	Local Tourism Fund	420	-	-	533,621	533,621
0971	Build Illinois Bond	420/482/507	44,954	181,845	284,002	510,801
0973	IL Capital Revolving Loan	420	5,289	21,393	426,826	453,508
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	11,900	48,135	248,866	308,901
0991	Abandoned Minded Lands Reclam	422	120,318	486,702	887,774	1,494,794
0997	Insurance Financial Regulation	446	546,059	2,208,878	1,024,432	3,779,369
UNIV	Chicago State Univ	608	86,603	350,318	34,427	471,348
UNIV	Eastern IL Univ	612	87,925	355,667	1,884,295	2,327,887
UNIV	Governor's State Univ	616	136,184	550,882	2,523,999	3,211,065
UNIV	Northeastern State Univ	620	622,085	2,516,409	560,955	3,699,449
UNIV	Western IL Univ	628	267,080	1,080,371	-	1,347,451
UNIV	Illinois State Univ	636	447,557	1,810,424	-	2,257,981
UNIV	Northern IL Univ	644	671,666	2,716,973	1,556,390	4,945,029
UNIV	Southern IL Univ	664	2,323,728	9,399,765	-	11,723,493
UNIV	University of IL	676	19,176,867	77,572,795	-	96,749,662
UNIV	University of IL - Foundation	676A	643,240	2,601,983	-	3,245,223
UNIV	University of IL - Alumni Association	676B	60,820	246,025	-	306,845
	Total		\$ 661,088,906	\$ 2,674,186,257	\$ 901,438,745	\$ 4,236,713,908
0455	IL State Toll Highway	557	8,436,692	34,127,461	8,757,128	51,321,281
<b>Grand Total*</b>			<b>\$ 669,525,598</b>	<b>\$ 2,708,313,718</b>	<b>\$ 910,195,873</b>	<b>\$ 4,288,035,189</b>

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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
0963	Vehicle Inspection	532	\$ 672,700	\$ (857,428)	\$ (184,728)
0963	Vehicle Inspection	350	243,236	(34,057)	209,179
0969	Local Tourism Fund	420	-	(128,726)	(128,726)
0971	Build Illinois Bond	420/482/507	129,219	(68,511)	60,708
0973	IL Capital Revolving Loan	420	15,202	(102,964)	(87,762)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-
0988	Attorney General Federal Grant	340	34,205	(60,034)	(25,829)
0991	Abandoned Minded Lands Reclam	422	345,851	(214,159)	131,692
0997	Insurance Financial Regulation	446	1,569,633	(247,126)	1,322,507
UNIV	Chicago State Univ	608	248,937	(8,305)	240,632
UNIV	Eastern IL Univ	612	252,738	(454,552)	(201,814)
UNIV	Governor's State Univ	616	391,458	(608,870)	(217,412)
UNIV	Northeastern State Univ	620	1,788,165	(135,320)	1,652,845
UNIV	Western IL Univ	628	767,714	223,979	991,693
UNIV	Illinois State Univ	636	1,286,491	602,153	1,888,644
UNIV	Northern IL Univ	644	1,930,687	(375,451)	1,555,236
UNIV	Southern IL Univ	664	6,679,492	659,639	7,339,131
UNIV	University of IL	676	55,123,384	129,934	55,253,318
UNIV	University of IL - Foundation	676A	1,848,975	1,632,589	3,481,564
UNIV	University of IL - Alumni Association	676B	174,826	789,716	964,542
	Total		\$ 1,900,282,128	\$ 2,112,500	\$ 1,902,394,628
0455	IL State Toll Highway	557	24,251,042	(2,112,500)	22,138,542
<b>Grand Total*</b>			<b>\$ 1,924,533,170</b>	<b>\$ -</b>	<b>\$ 1,924,533,170</b>

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

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		<u>Total Recognition of Deferred Inflows and Outflows</u>					
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (333,136,752)	\$ (333,136,752)	\$ (197,824,383)	\$ 5,515,160	\$ 2,985,714
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(311,328,046)	(311,328,046)	(55,416,727)	329,151,846	51,984,279
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(45,845,354)	(45,845,354)	(32,336,308)	(12,035,701)	(1,531,797)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	66,278	66,278	882,636	2,109,409	319,854
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(21,755,089)	(21,755,089)	(2,928,718)	25,362,455	3,991,188
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(90,554,864)	(90,554,864)	(9,757,007)	111,661,291	17,538,004
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(74,297,299)	(74,297,299)	(3,602,052)	102,634,631	16,062,605
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(3,327,991)	(3,327,991)	2,122,152	10,312,308	1,587,228
0001	General Revenue Requested Appropriation - relating to State Agencies	492	6,197,813	6,197,813	10,649,646	17,339,601	2,592,785
0001	General Revenue Requested Appropriation - relating to State Agencies	494	1,170,470	1,170,470	1,243,150	1,352,367	197,787
0001	General Revenue Requested Appropriation - relating to State Agencies	511	564,628	564,628	599,688	652,374	95,411
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(1,271,939)	(1,271,939)	163,467	2,320,512	360,535
0001	General Revenue Requested Appropriation - relating to State Agencies	691	3,073,815	3,073,815	3,749,933	4,765,963	703,816
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(85,348,514)	(85,348,514)	(26,203,314)	62,676,636	10,066,863
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(7,688,914)	(7,688,914)	(1,134,021)	8,716,290	1,373,016
0011	Road	494	(100,544,168)	(100,544,168)	(78,058,007)	(44,267,116)	(6,072,908)
0011	Road	360	(6,107)	(6,107)	(2,755)	2,280	384
0012	Motor Fuel Tax	492	(3,412,192)	(3,412,192)	(2,599,352)	(1,377,866)	(187,205)
0012	Motor Fuel Tax	494	7,600,373	7,600,373	8,195,402	9,089,577	1,331,102
0013	Prevent & Treat Alcohol & Sub	444	(9,840)	(9,840)	61,487	168,673	25,674
0014	Food & Drug Safety	482	(523,487)	(523,487)	(523,487)	(523,487)	(76,110)
0016	Teacher Certificate Fee Revolving	586	173,562	173,562	224,305	300,558	44,517
0018	Transportation Regulatory	524	(630,790)	(630,790)	(369,417)	23,358	7,612
0021	Financial Institutions	440	(438,441)	(438,441)	(296,744)	(83,812)	(9,896)
0022	General Professions Dedicated	440	(353,252)	(353,252)	(277,138)	(162,759)	(22,435)
0026	Live & Learn	350	(42,462)	(42,462)	(28,580)	(7,718)	(900)
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	425,537	425,537	747,705	1,231,840	184,292
0040	State Parks	422	367,129	367,129	575,365	888,290	132,506
0041	Wildlife & Fish	422	(532,293)	(532,293)	371,979	1,730,866	266,238
0042	Salmon	422	(66,179)	(66,179)	(62,827)	(57,792)	(8,350)
0044	Lobbyist Registration Admin	350	(75,329)	(75,329)	(52,830)	(19,020)	(2,401)
0045	Agricultural Premium	406	-	-	-	-	-

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (54,954,674)	\$ (54,954,674)	\$ (55,413,042)	\$ (4,504,426)	\$ 545,355
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(103,933,752)	(103,933,752)	(104,800,649)	(8,519,064)	1,031,405
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(5,486,455)	(5,486,455)	(5,532,217)	(449,704)	54,446
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(331,549)	(331,549)	(334,314)	(27,176)	3,290
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(7,645,990)	(7,645,990)	(7,709,765)	(626,713)	75,876
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(32,814,588)	(32,814,588)	(33,088,290)	(2,689,690)	325,641
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(28,711,595)	(28,711,595)	(28,951,074)	(2,353,383)	284,925
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(2,213,477)	(2,213,477)	(2,231,939)	(181,431)	21,966
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(1,808,032)	(1,808,032)	(1,823,112)	(148,198)	17,942
0001	General Revenue Requested Appropriation - relating to State Agencies	494	(29,517)	(29,517)	(29,763)	(2,419)	293
0001	General Revenue Requested Appropriation - relating to State Agencies	511	(14,239)	(14,239)	(14,358)	(1,167)	141
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(582,964)	(582,964)	(587,827)	(47,783)	5,785
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(274,593)	(274,593)	(276,883)	(22,507)	2,725
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(24,020,753)	(24,020,753)	(24,221,107)	(1,968,893)	238,375
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(2,662,151)	(2,662,151)	(2,684,356)	(218,207)	26,418
0011	Road	494	(9,132,348)	(9,132,348)	(9,208,520)	(748,545)	90,627
0011	Road	360	(1,361)	(1,361)	(1,372)	(112)	14
0012	Motor Fuel Tax	492	(330,120)	(330,120)	(332,873)	(27,059)	3,276
0012	Motor Fuel Tax	494	(241,660)	(241,660)	(243,676)	(19,808)	2,398
0013	Prevent & Treat Alcohol & Sub	444	(28,968)	(28,968)	(29,210)	(2,374)	287
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(20,608)	(20,608)	(20,780)	(1,689)	205
0018	Transportation Regulatory	524	(106,152)	(106,152)	(107,037)	(8,701)	1,053
0021	Financial Institutions	440	(57,547)	(57,547)	(58,027)	(4,717)	571
0022	General Professions Dedicated	440	(30,912)	(30,912)	(31,170)	(2,534)	307
0026	Live & Learn	350	(5,638)	(5,638)	(5,685)	(462)	56
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(130,843)	(130,843)	(131,934)	(10,725)	1,298
0040	State Parks	422	(84,571)	(84,571)	(85,277)	(6,932)	839
0041	Wildlife & Fish	422	(367,254)	(367,254)	(370,317)	(30,102)	3,645
0042	Salmon	422	(1,361)	(1,361)	(1,372)	(112)	14
0044	Lobbyist Registration Admin	350	(9,138)	(9,138)	(9,214)	(749)	91
0045	Agricultural Premium	406	-	-	-	-	-

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (192,232,182)	\$ (192,232,182)	\$ (56,461,445)	\$ 95,969,482	\$ 14,936,214
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(363,561,645)	(363,561,645)	(106,783,429)	181,503,559	28,248,333
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(19,191,692)	(19,191,692)	(5,636,884)	9,581,210	1,491,173
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(1,159,762)	(1,159,762)	(340,639)	578,996	90,112
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(26,745,776)	(26,745,776)	(7,855,630)	13,352,491	2,078,117
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(114,785,864)	(114,785,864)	(33,714,305)	57,305,393	8,918,733
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(100,433,541)	(100,433,541)	(29,498,815)	50,140,177	7,803,574
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(7,742,772)	(7,742,772)	(2,274,167)	3,865,481	601,605
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(6,324,518)	(6,324,518)	(1,857,605)	3,157,436	491,408
0001	General Revenue Requested Appropriation - relating to State Agencies	494	(103,252)	(103,252)	(30,326)	51,547	8,023
0001	General Revenue Requested Appropriation - relating to State Agencies	511	(49,808)	(49,808)	(14,629)	24,866	3,870
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(2,039,217)	(2,039,217)	(598,948)	1,018,053	158,445
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(960,530)	(960,530)	(282,122)	479,532	74,632
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(84,024,913)	(84,024,913)	(24,679,359)	41,948,377	6,528,641
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(9,312,241)	(9,312,241)	(2,735,143)	4,649,019	723,551
0011	Road	494	(31,945,074)	(31,945,074)	(9,382,741)	15,948,175	2,482,097
0011	Road	360	(4,761)	(4,761)	(1,398)	2,377	370
0012	Motor Fuel Tax	492	(1,154,764)	(1,154,764)	(339,171)	576,501	89,724
0012	Motor Fuel Tax	494	(845,331)	(845,331)	(248,286)	422,021	65,681
0013	Prevent & Treat Alcohol & Sub	444	(101,331)	(101,331)	(29,762)	50,588	7,873
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(72,088)	(72,088)	(21,173)	35,989	5,601
0018	Transportation Regulatory	524	(371,320)	(371,320)	(109,062)	185,377	28,851
0021	Financial Institutions	440	(201,302)	(201,302)	(59,125)	100,497	15,641
0022	General Professions Dedicated	440	(108,132)	(108,132)	(31,760)	53,983	8,402
0026	Live & Learn	350	(19,722)	(19,722)	(5,793)	9,846	1,532
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(457,689)	(457,689)	(134,430)	228,496	35,562
0040	State Parks	422	(295,832)	(295,832)	(86,890)	147,690	22,986
0041	Wildlife & Fish	422	(1,284,658)	(1,284,658)	(377,323)	641,349	99,816
0042	Salmon	422	(4,761)	(4,761)	(1,398)	2,377	370
0044	Lobbyist Registration Admin	350	(31,963)	(31,963)	(9,388)	15,957	2,484
0045	Agricultural Premium	406	-	-	-	-	-



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

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Change in Proportionate Share FY19 Layer (Continued)

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

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		<u>Total Recognition of Deferred Inflows and Outflows</u>					
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0047	Fire Prevention	592	\$ (727,725)	\$ (727,725)	\$ (351,943)	\$ 212,762	\$ 36,999
0048	Rural/Downstate Health Access	482	(1,745)	(1,745)	(787)	651	110
0050	Mental Health	444	(250,534)	(250,534)	(136,603)	34,606	6,869
0051	Amusement Ride & Patron Safety	452	50,476	50,476	55,743	63,656	9,337
0052	Federal Title III SS & Employ	427	(10,002,884)	(10,002,884)	(6,011,450)	(13,356)	62,479
0052	Federal Title III SS & Employ	360	(41,306)	(41,306)	(37,476)	(31,721)	(4,550)
0054	State Pensions	370	1,711,401	1,711,401	2,109,683	2,708,198	400,160
0057	IL State Pharmacy Disciplinary	440	(124,770)	(124,770)	(84,559)	(24,132)	(2,860)
0059	Public Utility	524	(1,219,503)	(1,219,503)	(639,792)	231,363	42,992
0063	Public Health Services	482	(1,515,341)	(1,515,341)	(307,092)	1,508,593	238,831
0065	US Environmental Protection	532	(1,373,447)	(1,373,447)	(869,372)	(111,877)	(8,129)
0067	Radiation Protection	588	(265,812)	(265,812)	(157,625)	4,953	2,468
0068	Hospital Licensure Fund	482	(54,534)	(54,534)	(38,737)	(14,998)	(1,923)
0072	Underground Storage Tank	532	(206,713)	(206,713)	(36,773)	218,603	34,526
0072	Underground Storage Tank	592	(352,967)	(352,967)	(286,427)	(186,435)	(26,033)
0072	Underground Storage Tank	492	(123,898)	(123,898)	(84,165)	(24,458)	(2,917)
0074	EPA Special State Projects Trust Fund	532	(85,088)	(85,088)	(80,779)	(74,304)	(10,733)
0075	Compassionate Use of Medical Cannabis	406	(159,827)	(159,827)	(123,925)	(69,972)	(9,592)
0075	Compassionate Use of Medical Cannabis	482	133,129	133,129	187,223	268,511	39,911
0075	Compassionate Use of Medical Cannabis	440	(113,876)	(113,876)	(93,770)	(63,556)	(8,918)
0075	Compassionate Use of Medical Cannabis	493	(35,342)	(35,342)	(30,075)	(22,162)	(3,138)
0077	Mines & Minerals UIC	422	(3,632)	(3,632)	3,070	13,141	2,020
0078	Solid Waste Management	532	(349,823)	(349,823)	(157,863)	130,604	22,086
0081	Vocational Rehabilitation	444	(5,634,827)	(5,634,827)	(3,955,533)	(1,431,989)	(181,091)
0082	Distance Learning	601	14,547	14,547	15,983	18,141	2,660
0085	IL Gaming Law Enforcement	340	(106,308)	(106,308)	(80,937)	(42,811)	(5,815)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(110,955)	(110,955)	(73,615)	(17,505)	(1,942)
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(111,563)	(111,563)	(16,219)
0091	Clean Air Act (CAA) Permit	532	(535,822)	(535,822)	(293,598)	70,403	14,143
0093	IL State Medical Disciplinary	440	(282,569)	(282,569)	(216,986)	(118,433)	(16,159)
0103	State Treasurer's Admin	370	2,027,567	2,027,567	2,153,466	2,342,660	342,619
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	117,689	117,689	142,582	179,989	26,571

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0047	Fire Prevention	592	\$ (152,617)	\$ (152,617)	\$ (153,890)	\$ (12,509)	\$ 1,515
0048	Rural/Downstate Health Access	482	(389)	(389)	(392)	(32)	4
0050	Mental Health	444	(46,271)	(46,271)	(46,657)	(3,793)	459
0051	Amusement Ride & Patron Safety	452	(2,139)	(2,139)	(2,156)	(175)	21
0052	Federal Title III SS & Employ	427	(1,621,049)	(1,621,049)	(1,634,570)	(132,871)	16,087
0052	Federal Title III SS & Employ	360	(1,555)	(1,555)	(1,568)	(127)	15
0054	State Pensions	370	(161,755)	(161,755)	(163,104)	(13,258)	1,605
0057	IL State Pharmacy Disciplinary	440	(16,331)	(16,331)	(16,467)	(1,339)	162
0059	Public Utility	524	(235,439)	(235,439)	(237,403)	(19,298)	2,336
0063	Public Health Services	482	(490,708)	(490,708)	(494,801)	(40,222)	4,870
0065	US Environmental Protection	532	(204,721)	(204,721)	(206,429)	(16,780)	2,032
0067	Radiation Protection	588	(43,938)	(43,938)	(44,305)	(3,601)	436
0068	Hospital Licensure Fund	482	(6,416)	(6,416)	(6,469)	(526)	64
0072	Underground Storage Tank	532	(69,018)	(69,018)	(69,594)	(5,657)	685
0072	Underground Storage Tank	592	(27,024)	(27,024)	(27,249)	(2,215)	268
0072	Underground Storage Tank	492	(16,137)	(16,137)	(16,271)	(1,323)	160
0074	EPA Special State Projects Trust Fund	532	(1,750)	(1,750)	(1,764)	(143)	17
0075	Compassionate Use of Medical Cannabis	406	(14,581)	(14,581)	(14,703)	(1,195)	145
0075	Compassionate Use of Medical Cannabis	482	(21,969)	(21,969)	(22,152)	(1,801)	218
0075	Compassionate Use of Medical Cannabis	440	(8,166)	(8,166)	(8,234)	(669)	81
0075	Compassionate Use of Medical Cannabis	493	(2,139)	(2,139)	(2,156)	(175)	21
0077	Mines & Minerals UIC	422	(2,722)	(2,722)	(2,745)	(223)	27
0078	Solid Waste Management	532	(77,961)	(77,961)	(78,611)	(6,390)	774
0081	Vocational Rehabilitation	444	(682,015)	(682,015)	(687,703)	(55,902)	6,768
0082	Distance Learning	601	(583)	(583)	(588)	(48)	6
0085	IL Gaming Law Enforcement	340	(10,304)	(10,304)	(10,390)	(845)	102
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(15,165)	(15,165)	(15,291)	(1,243)	150
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(98,375)	(98,375)	(99,196)	(8,063)	976
0093	IL State Medical Disciplinary	440	(26,635)	(26,635)	(26,857)	(2,183)	264
0103	State Treasurer's Admin	370	(51,132)	(51,132)	(51,558)	(4,191)	507
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(10,110)	(10,110)	(10,194)	(829)	100

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0047	Fire Prevention	592	\$ (533,857)	\$ (533,857)	\$ (156,802)	\$ 266,522	\$ 41,480
0048	Rural/Downstate Health Access	482	(1,360)	(1,360)	(399)	679	106
0050	Mental Health	444	(161,857)	(161,857)	(47,540)	80,805	12,576
0051	Amusement Ride & Patron Safety	452	(7,481)	(7,481)	(2,197)	3,735	581
0052	Federal Title III SS & Employ	427	(5,670,450)	(5,670,450)	(1,665,495)	2,830,900	440,588
0052	Federal Title III SS & Employ	360	(5,441)	(5,441)	(1,598)	2,716	423
0054	State Pensions	370	(565,821)	(565,821)	(166,190)	282,479	43,964
0057	IL State Pharmacy Disciplinary	440	(57,126)	(57,126)	(16,779)	28,520	4,439
0059	Public Utility	524	(823,569)	(823,569)	(241,894)	411,156	63,990
0063	Public Health Services	482	(1,716,505)	(1,716,505)	(504,163)	856,943	133,370
0065	US Environmental Protection	532	(716,117)	(716,117)	(210,334)	357,512	55,641
0067	Radiation Protection	588	(153,697)	(153,697)	(45,143)	76,731	11,942
0068	Hospital Licensure Fund	482	(22,442)	(22,442)	(6,592)	11,204	1,744
0072	Underground Storage Tank	532	(241,426)	(241,426)	(70,910)	120,529	18,759
0072	Underground Storage Tank	592	(94,530)	(94,530)	(27,765)	47,193	7,345
0072	Underground Storage Tank	492	(56,446)	(56,446)	(16,579)	28,180	4,386
0074	EPA Special State Projects Trust Fund	532	(6,121)	(6,121)	(1,798)	3,056	476
0075	Compassionate Use of Medical Cannabis	406	(51,005)	(51,005)	(14,981)	25,464	3,963
0075	Compassionate Use of Medical Cannabis	482	(76,848)	(76,848)	(22,571)	38,366	5,971
0075	Compassionate Use of Medical Cannabis	440	(28,563)	(28,563)	(8,389)	14,260	2,219
0075	Compassionate Use of Medical Cannabis	493	(7,481)	(7,481)	(2,197)	3,735	581
0077	Mines & Minerals UIC	422	(9,521)	(9,521)	(2,796)	4,753	740
0078	Solid Waste Management	532	(272,709)	(272,709)	(80,099)	136,147	21,189
0081	Vocational Rehabilitation	444	(2,385,696)	(2,385,696)	(700,714)	1,191,029	185,366
0082	Distance Learning	601	(2,040)	(2,040)	(599)	1,019	159
0085	IL Gaming Law Enforcement	340	(36,044)	(36,044)	(10,587)	17,994	2,801
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(53,046)	(53,046)	(15,580)	26,482	4,122
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(344,117)	(344,117)	(101,072)	171,796	26,738
0093	IL State Medical Disciplinary	440	(93,170)	(93,170)	(27,365)	46,514	7,239
0103	State Treasurer's Admin	370	(178,859)	(178,859)	(52,534)	89,293	13,897
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(35,364)	(35,364)	(10,387)	17,655	2,748

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0047	Fire Prevention	592	\$ -	\$ 212,251	\$ (41,251)	\$ (41,251)
0048	Rural/Downstate Health Access	482	20	-	4	4
0050	Mental Health	444	-	218,196	(42,406)	(42,406)
0051	Amusement Ride & Patron Safety	452	309,215	-	60,096	60,096
0052	Federal Title III SS & Employ	427	-	13,951,121	(2,711,385)	(2,711,385)
0052	Federal Title III SS & Employ	360	-	176,538	(34,310)	(34,310)
0054	State Pensions	370	12,549,476	-	2,438,977	2,438,977
0057	IL State Pharmacy Disciplinary	440	-	264,026	(51,313)	(51,313)
0059	Public Utility	524	-	825,809	(160,495)	(160,495)
0063	Public Health Services	482	3,559,951	-	691,872	691,872
0065	US Environmental Protection	532	-	2,328,847	(452,609)	(452,609)
0067	Radiation Protection	588	-	350,795	(68,177)	(68,177)
0068	Hospital Licensure Fund	482	-	132,111	(25,676)	(25,676)
0072	Underground Storage Tank	532	533,737	-	103,731	103,731
0072	Underground Storage Tank	592	-	1,190,711	(231,413)	(231,413)
0072	Underground Storage Tank	492	-	264,038	(51,315)	(51,315)
0074	EPA Special State Projects Trust Fund	532	-	397,311	(77,217)	(77,217)
0075	Compassionate Use of Medical Cannabis	406	-	484,905	(94,241)	(94,241)
0075	Compassionate Use of Medical Cannabis	482	1,193,452	-	231,946	231,946
0075	Compassionate Use of Medical Cannabis	440	-	396,953	(77,147)	(77,147)
0075	Compassionate Use of Medical Cannabis	493	-	132,350	(25,722)	(25,722)
0077	Mines & Minerals UIC	422	44,308	-	8,611	8,611
0078	Solid Waste Management	532	4,358	-	847	847
0081	Vocational Rehabilitation	444	-	13,208,805	(2,567,116)	(2,567,116)
0082	Distance Learning	601	88,345	-	17,170	17,170
0085	IL Gaming Law Enforcement	340	-	308,518	(59,960)	(59,960)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	219,934	(42,744)	(42,744)
0090	Special Federal Grant Project	295	-	574,034	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	-	480,221	(93,330)	(93,330)
0093	IL State Medical Disciplinary	440	-	837,482	(162,764)	(162,764)
0103	State Treasurer's Admin	370	11,616,005	-	2,257,558	2,257,558
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	839,538	-	163,163	163,163

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Fund	Fund Name	Agency #	2021	2022	2023	2024
0047	Fire Prevention	592	\$ (41,251)	\$ (41,251)	\$ (41,251)	\$ (5,996)
0048	Rural/Downstate Health Access	482	4	4	4	-
0050	Mental Health	444	(42,406)	(42,406)	(42,406)	(6,166)
0051	Amusement Ride & Patron Safety	452	60,096	60,096	60,096	8,735
0052	Federal Title III SS & Employ	427	(2,711,385)	(2,711,385)	(2,711,385)	(394,196)
0052	Federal Title III SS & Employ	360	(34,310)	(34,310)	(34,310)	(4,988)
0054	State Pensions	370	2,438,977	2,438,977	2,438,977	354,591
0057	IL State Pharmacy Disciplinary	440	(51,313)	(51,313)	(51,313)	(7,461)
0059	Public Utility	524	(160,495)	(160,495)	(160,495)	(23,334)
0063	Public Health Services	482	691,872	691,872	691,872	100,591
0065	US Environmental Protection	532	(452,609)	(452,609)	(452,609)	(65,802)
0067	Radiation Protection	588	(68,177)	(68,177)	(68,177)	(9,910)
0068	Hospital Licensure Fund	482	(25,676)	(25,676)	(25,676)	(3,731)
0072	Underground Storage Tank	532	103,731	103,731	103,731	15,082
0072	Underground Storage Tank	592	(231,413)	(231,413)	(231,413)	(33,646)
0072	Underground Storage Tank	492	(51,315)	(51,315)	(51,315)	(7,463)
0074	EPA Special State Projects Trust Fund	532	(77,217)	(77,217)	(77,217)	(11,226)
0075	Compassionate Use of Medical Cannabis	406	(94,241)	(94,241)	(94,241)	(13,700)
0075	Compassionate Use of Medical Cannabis	482	231,946	231,946	231,946	33,722
0075	Compassionate Use of Medical Cannabis	440	(77,147)	(77,147)	(77,147)	(11,218)
0075	Compassionate Use of Medical Cannabis	493	(25,722)	(25,722)	(25,722)	(3,740)
0077	Mines & Minerals UIC	422	8,611	8,611	8,611	1,253
0078	Solid Waste Management	532	847	847	847	123
0081	Vocational Rehabilitation	444	(2,567,116)	(2,567,116)	(2,567,116)	(373,225)
0082	Distance Learning	601	17,170	17,170	17,170	2,495
0085	IL Gaming Law Enforcement	340	(59,960)	(59,960)	(59,960)	(8,718)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(42,744)	(42,744)	(42,744)	(6,214)
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(111,563)	(16,219)
0091	Clean Air Act (CAA) Permit	532	(93,330)	(93,330)	(93,330)	(13,571)
0093	IL State Medical Disciplinary	440	(162,764)	(162,764)	(162,764)	(23,662)
0103	State Treasurer's Admin	370	2,257,558	2,257,558	2,257,558	328,215
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	163,163	163,163	163,163	23,723

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		<u>Total Recognition of Deferred Inflows and Outflows</u>					
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0129	State Gaming	565	\$ (2,072,466)	\$ (2,072,466)	\$ (1,118,887)	\$ 314,095	\$ 61,056
0129	State Gaming	444	3,347	3,347	6,220	10,535	1,580
0131	Council on Dev Disabilities	558	(28,930)	(28,930)	(8,346)	22,587	3,615
0137	Plugging & Restoration	422	(249,886)	(249,886)	(244,619)	(236,706)	(34,330)
0141	Capital Development	511	(1,101,934)	(1,101,934)	(666,793)	(12,886)	5,148
0141	Capital Development	422	15,581	15,581	39,995	76,682	11,543
0141	Capital Development	507	(161,877)	(161,877)	(143,685)	(116,350)	(16,623)
0144	SBE Special Purpose Trust	586	(548,482)	(548,482)	(515,931)	(467,014)	(67,370)
0145	Explosives Regulatory	422	30,837	30,837	32,752	35,629	5,213
0146	Aggregate Operations Regulatory	422	84,802	84,802	90,069	97,982	14,332
0147	Coal Mining Regulatory	422	(9,454)	(9,454)	(8,976)	(8,256)	(1,191)
0148	Mental Health Reporting	444	23,859	23,859	29,604	38,236	5,649
0148	Mental Health Reporting	493	(108,499)	(108,499)	(96,052)	(77,349)	(11,047)
0151	Reg CPA Admin & Disciplinary	440	(89,591)	(89,591)	(78,102)	(60,837)	(8,662)
0152	State Crime Laboratory	493	(42,889)	(42,889)	(14,645)	27,798	4,500
0156	Motor Vehicle Theft Prevention	546/350	35,930	35,930	39,760	45,515	6,677
0159	SBE Teacher Certification Institution	586	(442,173)	(442,173)	(434,993)	(424,202)	(61,557)
0161	SBE GED Testing Fund	684	(21,525)	(21,525)	(19,132)	(15,535)	(2,220)
0163	Weights & Measures	406	(221,848)	(221,848)	(62,440)	177,109	28,324
0163	Weights & Measures	360	(98,761)	(98,761)	(96,368)	(92,771)	(13,448)
0166	State Police Merit BD Public Safety	591	(1,510,389)	(1,510,389)	(1,510,389)	(1,510,389)	(219,590)
0167	Division of Corp Regis LLP	350	(49,016)	(49,016)	(45,664)	(40,629)	(5,852)
0169	IL Independent Tax Tribunal	564	(25,745)	(25,745)	(25,745)	(25,745)	(3,745)
0175	IL School Asbestos Abatement	482	51,937	51,937	65,819	86,681	12,827
0177	CHIP Board Payroll Trust	527	(46,541)	(46,541)	(39,839)	(29,768)	(4,217)
0182	Driver Services Administration	350	-	-	-	-	-
0184	ICJIA Violence Prevention	546	(35,342)	(35,342)	(30,075)	(22,162)	(3,138)
0185	Secretary of State Spec Lic Pl	350	326,289	326,289	377,989	455,681	67,085
0193	Loc Govt Health Insurance Res	416	128,889	128,889	152,345	187,594	27,651
0195	IPTIP Administrative Trust	370	(161,267)	(161,267)	(105,738)	(22,292)	(2,345)
0199	Illinois Fisheries Management	422	32,157	32,157	47,475	70,495	10,496
0203	Tchr Health Insurance Security	416	(82,450)	(82,450)	(51,335)	(4,575)	(163)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	3,611	3,611	171,158	422,937	64,191



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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0129	State Gaming	565	\$ (387,279)	\$ (387,279)	\$ (390,509)	\$ (31,744)	\$ 3,843
0129	State Gaming	444	(1,167)	(1,167)	(1,176)	(96)	12
0131	Council on Dev Disabilities	558	(8,360)	(8,360)	(8,430)	(685)	83
0137	Plugging & Restoration	422	(2,139)	(2,139)	(2,156)	(175)	21
0141	Capital Development	511	(176,725)	(176,725)	(178,199)	(14,485)	1,754
0141	Capital Development	422	(9,915)	(9,915)	(9,998)	(813)	98
0141	Capital Development	507	(7,388)	(7,388)	(7,449)	(606)	73
0144	SBE Special Purpose Trust	586	(13,220)	(13,220)	(13,331)	(1,084)	131
0145	Explosives Regulatory	422	(778)	(778)	(784)	(64)	8
0146	Aggregate Operations Regulatory	422	(2,139)	(2,139)	(2,156)	(175)	21
0147	Coal Mining Regulatory	422	(194)	(194)	(196)	(16)	2
0148	Mental Health Reporting	444	(2,333)	(2,333)	(2,352)	(191)	23
0148	Mental Health Reporting	493	(5,055)	(5,055)	(5,097)	(414)	50
0151	Reg CPA Admin & Disciplinary	440	(4,666)	(4,666)	(4,705)	(382)	46
0152	State Crime Laboratory	493	(11,471)	(11,471)	(11,566)	(940)	114
0156	Motor Vehicle Theft Prevention	546/350	(1,555)	(1,555)	(1,568)	(127)	15
0159	SBE Teacher Certification Institution	586	(2,916)	(2,916)	(2,941)	(239)	29
0161	SBE GED Testing Fund	684	(972)	(972)	(980)	(80)	10
0163	Weights & Measures	406	(64,741)	(64,741)	(65,281)	(5,307)	642
0163	Weights & Measures	360	(972)	(972)	(980)	(80)	10
0166	State Police Merit BD Public Safety	591	-	-	-	-	-
0167	Division of Corp Regis LLP	350	(1,361)	(1,361)	(1,372)	(112)	14
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(5,638)	(5,638)	(5,685)	(462)	56
0177	CHIP Board Payroll Trust	527	(2,722)	(2,722)	(2,745)	(223)	27
0182	Driver Services Administration	350	-	-	-	-	-
0184	ICJIA Violence Prevention	546	(2,139)	(2,139)	(2,156)	(175)	21
0185	Secretary of State Spec Lic Pl	350	(20,997)	(20,997)	(21,172)	(1,721)	208
0193	Loc Govt Health Insurance Res	416	(9,526)	(9,526)	(9,606)	(781)	95
0195	IPTIP Administrative Trust	370	(22,552)	(22,552)	(22,740)	(1,849)	224
0199	Illinois Fisheries Management	422	(6,221)	(6,221)	(6,273)	(510)	62
0203	Tchr Health Insurance Security	416	(12,637)	(12,637)	(12,743)	(1,036)	125
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(68,046)	(68,046)	(68,613)	(5,577)	675

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0129	State Gaming	565	\$ (1,354,706)	\$ (1,354,706)	\$ (397,897)	\$ 676,320	\$ 105,259
0129	State Gaming	444	(4,080)	(4,080)	(1,198)	2,037	317
0131	Council on Dev Disabilities	558	(29,243)	(29,243)	(8,589)	14,599	2,272
0137	Plugging & Restoration	422	(7,481)	(7,481)	(2,197)	3,735	581
0141	Capital Development	511	(618,186)	(618,186)	(181,571)	308,622	48,032
0141	Capital Development	422	(34,684)	(34,684)	(10,187)	17,315	2,695
0141	Capital Development	507	(25,843)	(25,843)	(7,590)	12,902	2,008
0144	SBE Special Purpose Trust	586	(46,245)	(46,245)	(13,583)	23,087	3,593
0145	Explosives Regulatory	422	(2,720)	(2,720)	(799)	1,358	211
0146	Aggregate Operations Regulatory	422	(7,481)	(7,481)	(2,197)	3,735	581
0147	Coal Mining Regulatory	422	(680)	(680)	(200)	340	53
0148	Mental Health Reporting	444	(8,161)	(8,161)	(2,397)	4,074	634
0148	Mental Health Reporting	493	(17,682)	(17,682)	(5,193)	8,827	1,374
0151	Reg CPA Admin & Disciplinary	440	(16,322)	(16,322)	(4,794)	8,148	1,268
0152	State Crime Laboratory	493	(40,124)	(40,124)	(11,785)	20,032	3,118
0156	Motor Vehicle Theft Prevention	546/350	(5,441)	(5,441)	(1,598)	2,716	423
0159	SBE Teacher Certification Institution	586	(10,201)	(10,201)	(2,996)	5,093	793
0161	SBE GED Testing Fund	684	(3,400)	(3,400)	(999)	1,698	264
0163	Weights & Measures	406	(226,464)	(226,464)	(66,516)	113,059	17,596
0163	Weights & Measures	360	(3,400)	(3,400)	(999)	1,698	264
0166	State Police Merit BD Public Safety	591	-	-	-	-	-
0167	Division of Corp Regis LLP	350	(4,761)	(4,761)	(1,398)	2,377	370
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(19,722)	(19,722)	(5,793)	9,846	1,532
0177	CHIP Board Payroll Trust	527	(9,521)	(9,521)	(2,796)	4,753	740
0182	Driver Services Administration	350	-	-	-	-	-
0184	ICJIA Violence Prevention	546	(7,481)	(7,481)	(2,197)	3,735	581
0185	Secretary of State Spec Lic Pl	350	(73,448)	(73,448)	(21,573)	36,668	5,707
0193	Loc Govt Health Insurance Res	416	(33,324)	(33,324)	(9,788)	16,636	2,589
0195	IPTIP Administrative Trust	370	(78,888)	(78,888)	(23,171)	39,384	6,130
0199	Illinois Fisheries Management	422	(21,762)	(21,762)	(6,392)	10,865	1,691
0203	Tchr Health Insurance Security	416	(44,205)	(44,205)	(12,984)	22,069	3,435
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(238,026)	(238,026)	(69,912)	118,831	18,494

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0129	State Gaming	565	\$ -	\$ 1,700,451	\$ (330,481)	\$ (330,481)
0129	State Gaming	444	44,221	-	8,594	8,594
0131	Council on Dev Disabilities	558	44,625	-	8,673	8,673
0137	Plugging & Restoration	422	-	1,236,262	(240,266)	(240,266)
0141	Capital Development	511	-	1,579,753	(307,023)	(307,023)
0141	Capital Development	422	309,650	-	60,180	60,180
0141	Capital Development	507	-	661,934	(128,646)	(128,646)
0144	SBE Special Purpose Trust	586	-	2,516,179	(489,017)	(489,017)
0145	Explosives Regulatory	422	176,669	-	34,335	34,335
0146	Aggregate Operations Regulatory	422	485,840	-	94,422	94,422
0147	Coal Mining Regulatory	422	-	44,146	(8,580)	(8,580)
0148	Mental Health Reporting	444	176,757	-	34,353	34,353
0148	Mental Health Reporting	493	-	441,281	(85,762)	(85,762)
0151	Reg CPA Admin & Disciplinary	440	-	352,991	(68,603)	(68,603)
0152	State Crime Laboratory	493	44,798	-	8,706	8,706
0156	Motor Vehicle Theft Prevention	546/350	220,869	-	42,926	42,926
0159	SBE Teacher Certification Institution	586	-	2,207,659	(429,056)	(429,056)
0161	SBE GED Testing Fund	684	-	88,259	(17,153)	(17,153)
0163	Weights & Measures	406	356,871	-	69,357	69,357
0163	Weights & Measures	360	-	485,667	(94,389)	(94,389)
0166	State Police Merit BD Public Safety	591	-	7,771,535	(1,510,389)	(1,510,389)
0167	Division of Corp Regis LLP	350	-	220,706	(42,894)	(42,894)
0169	IL Independent Tax Tribunal	564	-	132,470	(25,745)	(25,745)
0175	IL School Asbestos Abatement	482	397,724	-	77,297	77,297
0177	CHIP Board Payroll Trust	527	-	176,474	(34,298)	(34,298)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	-	132,350	(25,722)	(25,722)
0185	Secretary of State Spec Lic Pl	350	2,164,840	-	420,734	420,734
0193	Loc Govt Health Insurance Res	416	883,662	-	171,739	171,739
0195	IPTIP Administrative Trust	370	-	307,834	(59,827)	(59,827)
0199	Illinois Fisheries Management	422	309,443	-	60,140	60,140
0203	Tchr Health Insurance Security	416	-	131,763	(25,608)	(25,608)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	1,593,437	-	309,683	309,683

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Fund	Fund Name	Agency #	2021	2022	2023	2024
0129	State Gaming	565	\$ (330,481)	\$ (330,481)	\$ (330,481)	\$ (48,046)
0129	State Gaming	444	8,594	8,594	8,594	1,251
0131	Council on Dev Disabilities	558	8,673	8,673	8,673	1,260
0137	Plugging & Restoration	422	(240,266)	(240,266)	(240,266)	(34,932)
0141	Capital Development	511	(307,023)	(307,023)	(307,023)	(44,638)
0141	Capital Development	422	60,180	60,180	60,180	8,750
0141	Capital Development	507	(128,646)	(128,646)	(128,646)	(18,704)
0144	SBE Special Purpose Trust	586	(489,017)	(489,017)	(489,017)	(71,094)
0145	Explosives Regulatory	422	34,335	34,335	34,335	4,994
0146	Aggregate Operations Regulatory	422	94,422	94,422	94,422	13,730
0147	Coal Mining Regulatory	422	(8,580)	(8,580)	(8,580)	(1,246)
0148	Mental Health Reporting	444	34,353	34,353	34,353	4,992
0148	Mental Health Reporting	493	(85,762)	(85,762)	(85,762)	(12,471)
0151	Reg CPA Admin & Disciplinary	440	(68,603)	(68,603)	(68,603)	(9,976)
0152	State Crime Laboratory	493	8,706	8,706	8,706	1,268
0156	Motor Vehicle Theft Prevention	546/350	42,926	42,926	42,926	6,239
0159	SBE Teacher Certification Institution	586	(429,056)	(429,056)	(429,056)	(62,379)
0161	SBE GED Testing Fund	684	(17,153)	(17,153)	(17,153)	(2,494)
0163	Weights & Measures	406	69,357	69,357	69,357	10,086
0163	Weights & Measures	360	(94,389)	(94,389)	(94,389)	(13,722)
0166	State Police Merit BD Public Safety	591	(1,510,389)	(1,510,389)	(1,510,389)	(219,590)
0167	Division of Corp Regis LLP	350	(42,894)	(42,894)	(42,894)	(6,236)
0169	IL Independent Tax Tribunal	564	(25,745)	(25,745)	(25,745)	(3,745)
0175	IL School Asbestos Abatement	482	77,297	77,297	77,297	11,239
0177	CHIP Board Payroll Trust	527	(34,298)	(34,298)	(34,298)	(4,984)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	(25,722)	(25,722)	(25,722)	(3,740)
0185	Secretary of State Spec Lic Pl	350	420,734	420,734	420,734	61,170
0193	Loc Govt Health Insurance Res	416	171,739	171,739	171,739	24,967
0195	IPTIP Administrative Trust	370	(59,827)	(59,827)	(59,827)	(8,699)
0199	Illinois Fisheries Management	422	60,140	60,140	60,140	8,743
0203	Tchr Health Insurance Security	416	(25,608)	(25,608)	(25,608)	(3,723)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	309,683	309,683	309,683	45,022

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		<u>Total Recognition of Deferred Inflows and Outflows</u>					
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0211	DHS Technology Initiative	444	\$ (34,165)	\$ (34,165)	\$ (10,709)	\$ 24,540	\$ 3,949
0214	Brownfields Redevelopment	532	(128,422)	(128,422)	(109,753)	(81,697)	(11,576)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(957,951)	(957,951)	(545,308)	74,786	17,532
0218	Professions Indirect Cost	360	(27,774)	(27,774)	(17,242)	(1,417)	(37)
0220	DCFS Children's Services	418	23,129	23,129	24,565	26,723	3,907
0238	IL Health Facilities Planning	482	(45,222)	(45,222)	(25,116)	5,098	1,064
0240	Emergency Public Health	482	100,811	100,811	116,129	139,149	20,477
0242	ISAC Accounts Receivable	691	(68,654)	(68,654)	(68,654)	(68,654)	(9,981)
0243	Credit Union	440	(145,403)	(145,403)	(75,034)	30,713	5,602
0244	Savings & Resid Finance Reg	440	(214,057)	(214,057)	(143,688)	(37,941)	(4,380)
0258	Nursing Dedicated & Professional	440/482	(215,091)	(215,091)	(167,700)	(96,483)	(13,264)
0259	Optometric Licn & Disc Brd	440	7,566	7,566	12,833	20,746	3,103
0261	Underground Resource Conserv	422	283,360	283,360	306,816	342,065	50,112
0270	Water Revolving	532	(551,139)	(551,139)	(168,655)	406,120	65,218
0274	Self-Insurers Administration	563	(12,497)	(12,497)	3,779	28,237	4,369
0276	Drunk & Drugged Driving Prevention	444	11,362	11,362	33,382	66,473	10,019
0285	Long Term Care Monitor/Receive	482	(13,126)	(13,126)	545,042	1,383,826	210,196
0286	IL Affordable Housing Trust	492	23,129	23,129	24,565	26,723	3,907
0287	Home Care Services Agy Licensure	482	(59,321)	(59,321)	(26,770)	22,147	3,743
0288	Community Water Supply Lab	532	(55,691)	(55,691)	(29,840)	9,005	1,727
0290	Fertilizer Control	406	(113,572)	(113,572)	(74,797)	(16,528)	(1,775)
0292	Security Investors Education	350	(5,235)	(5,235)	(2,362)	1,953	333
0294	Used Tire Management	532/482	(437,995)	(437,995)	(282,416)	(48,621)	(4,558)
0298	Natural Areas Acquisition	422	(482,932)	(482,932)	(316,821)	(67,201)	(7,088)
0299	Open Space Lands Acquis&Devel	422	33,333	33,333	66,842	117,198	17,580
0318	ICJIA Vio Prevent Sp Prj	546	61,675	61,675	65,505	71,260	10,422
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	(8,582)	(8,582)	(8,582)	(8,582)	(1,247)
0327	Tatoo & Body Prng Estab Regis	482	(51,491)	(51,491)	(51,491)	(51,491)	(7,484)
0329	County Provider Trust	478	(565,889)	(565,889)	(467,276)	(319,086)	(44,799)
0333	Federal Support Agreement Rev	466	(970,529)	(970,529)	(654,584)	(179,802)	(21,044)
0335	Criminal Justice Info Projects	546	10,184	10,184	14,014	19,769	2,938
0336	Environmental Lab Certificate	532	(20,795)	(20,795)	(14,093)	(4,022)	(478)

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0211	DHS Technology Initiative	444	\$ (9,526)	\$ (9,526)	\$ (9,606)	\$ (781)	\$ 95
0214	Brownfields Redevelopment	532	(7,582)	(7,582)	(7,646)	(621)	75
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(167,587)	(167,587)	(168,985)	(13,737)	1,663
0218	Professions Indirect Cost	360	(4,277)	(4,277)	(4,313)	(351)	42
0220	DCFS Children's Services	418	(583)	(583)	(588)	(48)	6
0238	IL Health Facilities Planning	482	(8,166)	(8,166)	(8,234)	(669)	81
0240	Emergency Public Health	482	(6,221)	(6,221)	(6,273)	(510)	62
0242	ISAC Accounts Receivable	691	-	-	-	-	-
0243	Credit Union	440	(28,579)	(28,579)	(28,818)	(2,343)	284
0244	Savings & Resid Finance Reg	440	(28,579)	(28,579)	(28,818)	(2,343)	284
0258	Nursing Dedicated & Professional	440/482	(19,247)	(19,247)	(19,408)	(1,578)	191
0259	Optometric Licn & Disc Brd	440	(2,139)	(2,139)	(2,156)	(175)	21
0261	Underground Resource Conserv	422	(9,526)	(9,526)	(9,606)	(781)	95
0270	Water Revolving	532	(155,339)	(155,339)	(156,635)	(12,733)	1,542
0274	Self-Insurers Administration	563	(6,610)	(6,610)	(6,665)	(542)	66
0276	Drunk & Drugged Driving Prevention	444	(8,943)	(8,943)	(9,018)	(733)	89
0285	Long Term Care Monitor/Receive	482	(226,690)	(226,690)	(228,581)	(18,581)	2,250
0286	IL Affordable Housing Trust	492	(583)	(583)	(588)	(48)	6
0287	Home Care Services Agy Licensure	482	(13,220)	(13,220)	(13,331)	(1,084)	131
0288	Community Water Supply Lab	532	(10,499)	(10,499)	(10,586)	(861)	104
0290	Fertilizer Control	406	(15,748)	(15,748)	(15,879)	(1,291)	156
0292	Security Investors Education	350	(1,167)	(1,167)	(1,176)	(96)	12
0294	Used Tire Management	532/482	(63,186)	(63,186)	(63,713)	(5,179)	627
0298	Natural Areas Acquisition	422	(67,463)	(67,463)	(68,025)	(5,530)	669
0299	Open Space Lands Acquis&Devel	422	(13,609)	(13,609)	(13,723)	(1,115)	135
0318	ICJIA Vio Prevent Sp Prj	546	(1,555)	(1,555)	(1,568)	(127)	15
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Prng Estab Regis	482	-	-	-	-	-
0329	County Provider Trust	478	(40,050)	(40,050)	(40,384)	(3,283)	397
0333	Federal Support Agreement Rev	466	(128,315)	(128,315)	(129,385)	(10,518)	1,273
0335	Criminal Justice Info Projects	546	(1,555)	(1,555)	(1,568)	(127)	15
0336	Environmental Lab Certificate	532	(2,722)	(2,722)	(2,745)	(223)	27

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0211	DHS Technology Initiative	444	\$ (33,324)	\$ (33,324)	\$ (9,788)	\$ 16,636	\$ 2,589
0214	Brownfields Redevelopment	532	(26,523)	(26,523)	(7,790)	13,241	2,061
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(586,223)	(586,223)	(172,182)	292,664	45,549
0218	Professions Indirect Cost	360	(14,962)	(14,962)	(4,394)	7,469	1,163
0220	DCFS Children's Services	418	(2,040)	(2,040)	(599)	1,019	159
0238	IL Health Facilities Planning	482	(28,563)	(28,563)	(8,389)	14,260	2,219
0240	Emergency Public Health	482	(21,762)	(21,762)	(6,392)	10,865	1,691
0242	ISAC Accounts Receivable	691	-	-	-	-	-
0243	Credit Union	440	(99,971)	(99,971)	(29,363)	49,909	7,768
0244	Savings & Resid Finance Reg	440	(99,971)	(99,971)	(29,363)	49,909	7,768
0258	Nursing Dedicated & Professional	440/482	(67,327)	(67,327)	(19,775)	33,612	5,231
0259	Optometric Licn & Disc Brd	440	(7,481)	(7,481)	(2,197)	3,735	581
0261	Underground Resource Conserv	422	(33,324)	(33,324)	(9,788)	16,636	2,589
0270	Water Revolving	532	(543,378)	(543,378)	(159,598)	271,275	42,220
0274	Self-Insurers Administration	563	(23,122)	(23,122)	(6,791)	11,544	1,797
0276	Drunk & Drugged Driving Prevention	444	(31,283)	(31,283)	(9,188)	15,618	2,431
0285	Long Term Care Monitor/Receive	482	(792,965)	(792,965)	(232,906)	395,878	61,613
0286	IL Affordable Housing Trust	492	(2,040)	(2,040)	(599)	1,019	159
0287	Home Care Services Agy Licensure	482	(46,245)	(46,245)	(13,583)	23,087	3,593
0288	Community Water Supply Lab	532	(36,724)	(36,724)	(10,786)	18,334	2,853
0290	Fertilizer Control	406	(55,086)	(55,086)	(16,180)	27,501	4,280
0292	Security Investors Education	350	(4,080)	(4,080)	(1,198)	2,037	317
0294	Used Tire Management	532/482	(221,024)	(221,024)	(64,918)	110,343	17,173
0298	Natural Areas Acquisition	422	(235,985)	(235,985)	(69,312)	117,813	18,336
0299	Open Space Lands Acquis&Devel	422	(47,605)	(47,605)	(13,982)	23,766	3,699
0318	ICJIA Vio Prevent Sp Prj	546	(5,441)	(5,441)	(1,598)	2,716	423
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Prng Estab Regis	482	-	-	-	-	-
0329	County Provider Trust	478	(140,095)	(140,095)	(41,148)	69,941	10,885
0333	Federal Support Agreement Rev	466	(448,848)	(448,848)	(131,833)	224,082	34,875
0335	Criminal Justice Info Projects	546	(5,441)	(5,441)	(1,598)	2,716	423
0336	Environmental Lab Certificate	532	(9,521)	(9,521)	(2,796)	4,753	740

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0211	DHS Technology Initiative	444	\$ 44,690	\$ -	\$ 8,685	\$ 8,685
0214	Brownfields Redevelopment	532	-	485,297	(94,317)	(94,317)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	-	1,050,385	(204,141)	(204,141)
0218	Professions Indirect Cost	360	-	43,917	(8,535)	(8,535)
0220	DCFS Children's Services	418	132,502	-	25,752	25,752
0238	IL Health Facilities Planning	482	-	43,701	(8,493)	(8,493)
0240	Emergency Public Health	482	662,694	-	128,794	128,794
0242	ISAC Accounts Receivable	691	-	353,251	(68,654)	(68,654)
0243	Credit Union	440	-	86,715	(16,853)	(16,853)
0244	Savings & Resid Finance Reg	440	-	439,967	(85,507)	(85,507)
0258	Nursing Dedicated & Professional	440/482	-	661,271	(128,517)	(128,517)
0259	Optometric Licn & Disc Brd	440	88,431	-	17,186	17,186
0261	Underground Resource Conserv	422	1,678,478	-	326,210	326,210
0270	Water Revolving	532	759,346	-	147,578	147,578
0274	Self-Insurers Administration	563	88,681	-	17,235	17,235
0276	Drunk & Drugged Driving Prevention	444	265,439	-	51,588	51,588
0285	Long Term Care Monitor/Receive	482	5,178,978	-	1,006,529	1,006,529
0286	IL Affordable Housing Trust	492	132,502	-	25,752	25,752
0287	Home Care Services Agy Licensure	482	739	-	144	144
0288	Community Water Supply Lab	532	-	43,570	(8,468)	(8,468)
0290	Fertilizer Control	406	-	219,901	(42,738)	(42,738)
0292	Security Investors Education	350	64	-	12	12
0294	Used Tire Management	532/482	-	791,283	(153,785)	(153,785)
0298	Natural Areas Acquisition	422	-	923,513	(179,484)	(179,484)
0299	Open Space Lands Acquis&Devel	422	486,481	-	94,547	94,547
0318	ICJIA Vio Prevent Sp Prj	546	353,339	-	68,671	68,671
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	44,157	(8,582)	(8,582)
0327	Tatoo & Body Prng Estab Regis	482	-	264,939	(51,491)	(51,491)
0329	County Provider Trust	478	-	1,984,801	(385,744)	(385,744)
0333	Federal Support Agreement Rev	466	-	2,024,022	(393,366)	(393,366)
0335	Criminal Justice Info Projects	546	88,400	-	17,180	17,180
0336	Environmental Lab Certificate	532	-	44,005	(8,552)	(8,552)



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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0211	DHS Technology Initiative	444	\$ 8,685	\$ 8,685	\$ 8,685	\$ 1,265
0214	Brownfields Redevelopment	532	(94,317)	(94,317)	(94,317)	(13,712)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(204,141)	(204,141)	(204,141)	(29,680)
0218	Professions Indirect Cost	360	(8,535)	(8,535)	(8,535)	(1,242)
0220	DCFS Children's Services	418	25,752	25,752	25,752	3,742
0238	IL Health Facilities Planning	482	(8,493)	(8,493)	(8,493)	(1,236)
0240	Emergency Public Health	482	128,794	128,794	128,794	18,724
0242	ISAC Accounts Receivable	691	(68,654)	(68,654)	(68,654)	(9,981)
0243	Credit Union	440	(16,853)	(16,853)	(16,853)	(2,450)
0244	Savings & Resid Finance Reg	440	(85,507)	(85,507)	(85,507)	(12,432)
0258	Nursing Dedicated & Professional	440/482	(128,517)	(128,517)	(128,517)	(18,686)
0259	Optometric Licn & Disc Brd	440	17,186	17,186	17,186	2,501
0261	Underground Resource Conserv	422	326,210	326,210	326,210	47,428
0270	Water Revolving	532	147,578	147,578	147,578	21,456
0274	Self-Insurers Administration	563	17,235	17,235	17,235	2,506
0276	Drunk & Drugged Driving Prevention	444	51,588	51,588	51,588	7,499
0285	Long Term Care Monitor/Receive	482	1,006,529	1,006,529	1,006,529	146,333
0286	IL Affordable Housing Trust	492	25,752	25,752	25,752	3,742
0287	Home Care Services Agy Licensure	482	144	144	144	19
0288	Community Water Supply Lab	532	(8,468)	(8,468)	(8,468)	(1,230)
0290	Fertilizer Control	406	(42,738)	(42,738)	(42,738)	(6,211)
0292	Security Investors Education	350	12	12	12	4
0294	Used Tire Management	532/482	(153,785)	(153,785)	(153,785)	(22,358)
0298	Natural Areas Acquisition	422	(179,484)	(179,484)	(179,484)	(26,093)
0299	Open Space Lands Acquis&Devel	422	94,547	94,547	94,547	13,746
0318	ICJIA Vio Prevent Sp Prj	546	68,671	68,671	68,671	9,984
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	(8,582)	(8,582)	(8,582)	(1,247)
0327	Tatoo & Body Prng Estab Regis	482	(51,491)	(51,491)	(51,491)	(7,484)
0329	County Provider Trust	478	(385,744)	(385,744)	(385,744)	(56,081)
0333	Federal Support Agreement Rev	466	(393,366)	(393,366)	(393,366)	(57,192)
0335	Criminal Justice Info Projects	546	17,180	17,180	17,180	2,500
0336	Environmental Lab Certificate	532	(8,552)	(8,552)	(8,552)	(1,245)

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		<u>Total Recognition of Deferred Inflows and Outflows</u>					
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0339	Illinois Community College Board Contracts and Grants Fund	684	\$ (8,582)	\$ (8,582)	\$ (8,582)	\$ (8,582)	\$ (1,247)
0340	Public Health Lab Serv Rev	482	(238,686)	(238,686)	(234,856)	(229,101)	(33,249)
0342	Audit Expense	103	127,875	127,875	156,597	199,759	29,504
0344	Care Prov for Persons with DD	478	(15,561)	(15,561)	(11,731)	(5,976)	(807)
0345	Long Term Care Provider	478	20,085	20,085	37,319	63,216	9,466
0345	Long Term Care Provider	482	3,793	3,793	20,549	45,726	6,917
0350	ICCB Federal Trust	684	(181,962)	(181,962)	(181,004)	(179,566)	(26,090)
0357	Child Labor Enforcement	452	(75,045)	(75,045)	(62,120)	(42,697)	(5,997)
0359	IMSA Special Purposes Trust Fund	692	54,696	54,696	62,355	73,865	10,862
0360	Lead Poisoning Screening	482	1,029,588	1,029,588	1,123,892	1,265,608	185,525
0362	Securities Audit & Enforcement	350	(747,790)	(747,790)	(563,489)	(286,532)	(38,683)
0363	Dept of Business Serv Sp Ops	350	(416,631)	(416,631)	(84,411)	414,831	65,671
0368	Drug Treatment	444	(228,360)	(228,360)	(225,487)	(221,172)	(32,110)
0369	Feed Control	406	(144,692)	(144,692)	(98,259)	(28,480)	(3,393)
0370	Tanning Facility Permit	482	84,802	84,802	90,069	97,982	14,332
0372	Plumbing Licensure & Program	482	230,003	230,003	287,447	373,772	55,267
0384	Tax Compliance & Admin	492	(5,536,979)	(5,536,979)	(4,118,579)	(1,987,090)	(266,003)
0386	Appraisal Administration	440	(97,443)	(97,443)	(81,646)	(57,907)	(8,161)
0387	Small Bus Environmental Assist	420	16,880	16,880	26,453	40,840	6,093
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(86,528)	(86,528)	(62,592)	(26,624)	(3,485)
0398	EMS Assistance	482	7,710	7,710	8,188	8,908	1,303
0408	DHS Special Purpose Trust	444	(941,113)	(941,113)	(777,875)	(532,570)	(74,792)
0410	SBE Federal Dept of Agriculture	586	(58,348)	(58,348)	114,942	375,353	57,368
0421	Public Aid Recoveries Trust	478	(2,847,623)	(2,847,623)	(1,944,309)	(586,861)	(70,742)
0425	IL Power Agency Operations	360/445	42,057	42,057	70,779	113,941	17,030
0428	Supreme Court Historic Preserv	210	44,227	44,227	57,631	77,774	11,525
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(51,491)	(51,491)	(7,484)
0435	Charitable Trust Stabilization Fund	370	(119,415)	(119,415)	(115,106)	(108,631)	(15,724)
0438	IL State Fair	406	19,638	19,638	22,990	28,025	4,130
0440	Agricultural Master	406	(61,939)	(61,939)	(27,951)	23,125	3,910
0445	Sex Offender Investigation	493	(21,525)	(21,525)	(19,132)	(15,535)	(2,220)
0447	GI Education	497	(45,222)	(45,222)	(25,116)	5,098	1,064
0449	Interpreters for the Deaf	526	53,965	53,965	57,317	62,352	9,120

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0339	Illinois Community College Board Contracts and Grants Fund	684	\$ -	\$ -	\$ -	\$ -	\$ -
0340	Public Health Lab Serv Rev	482	(1,555)	(1,555)	(1,568)	(127)	15
0342	Audit Expense	103	(11,665)	(11,665)	(11,762)	(956)	116
0344	Care Prov for Persons with DD	478	(1,555)	(1,555)	(1,568)	(127)	15
0345	Long Term Care Provider	478	(6,999)	(6,999)	(7,057)	(574)	69
0345	Long Term Care Provider	482	(6,805)	(6,805)	(6,861)	(558)	68
0350	ICCB Federal Trust	684	(389)	(389)	(392)	(32)	4
0357	Child Labor Enforcement	452	(5,249)	(5,249)	(5,293)	(430)	52
0359	IMSA Special Purposes Trust Fund	692	(3,111)	(3,111)	(3,137)	(255)	31
0360	Lead Poisoning Screening	482	(38,300)	(38,300)	(38,620)	(3,139)	380
0362	Securities Audit & Enforcement	350	(74,851)	(74,851)	(75,475)	(6,135)	743
0363	Dept of Business Serv Sp Ops	350	(134,925)	(134,925)	(136,051)	(11,059)	1,339
0368	Drug Treatment	444	(1,167)	(1,167)	(1,176)	(96)	12
0369	Feed Control	406	(18,858)	(18,858)	(19,016)	(1,546)	187
0370	Tanning Facility Permit	482	(2,139)	(2,139)	(2,156)	(175)	21
0372	Plumbing Licensure & Program	482	(23,330)	(23,330)	(23,525)	(1,912)	232
0384	Tax Compliance & Admin	492	(576,057)	(576,057)	(580,862)	(47,217)	5,717
0386	Appraisal Administration	440	(6,416)	(6,416)	(6,469)	(526)	64
0387	Small Bus Environmental Assist	420	(3,888)	(3,888)	(3,921)	(319)	39
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(9,721)	(9,721)	(9,802)	(797)	96
0398	EMS Assistance	482	(194)	(194)	(196)	(16)	2
0408	DHS Special Purpose Trust	444	(66,296)	(66,296)	(66,849)	(5,434)	658
0410	SBE Federal Dept of Agriculture	586	(70,379)	(70,379)	(70,966)	(5,769)	698
0421	Public Aid Recoveries Trust	478	(366,865)	(366,865)	(369,925)	(30,071)	3,641
0425	IL Power Agency Operations	360/445	(11,665)	(11,665)	(11,762)	(956)	116
0428	Supreme Court Historic Preserv	210	(5,444)	(5,444)	(5,489)	(446)	54
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(1,750)	(1,750)	(1,764)	(143)	17
0438	IL State Fair	406	(1,361)	(1,361)	(1,372)	(112)	14
0440	Agricultural Master	406	(13,804)	(13,804)	(13,919)	(1,131)	137
0445	Sex Offender Investigation	493	(972)	(972)	(980)	(80)	10
0447	GI Education	497	(8,166)	(8,166)	(8,234)	(669)	81
0449	Interpreters for the Deaf	526	(1,361)	(1,361)	(1,372)	(112)	14

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0339	Illinois Community College Board Contracts and Grants Fund	684	\$ -	\$ -	\$ -	\$ -	\$ -
0340	Public Health Lab Serv Rev	482	(5,441)	(5,441)	(1,598)	2,716	423
0342	Audit Expense	103	(40,804)	(40,804)	(11,985)	20,371	3,170
0344	Care Prov for Persons with DD	478	(5,441)	(5,441)	(1,598)	2,716	423
0345	Long Term Care Provider	478	(24,483)	(24,483)	(7,191)	12,223	1,902
0345	Long Term Care Provider	482	(23,803)	(23,803)	(6,991)	11,883	1,849
0350	ICCB Federal Trust	684	(1,360)	(1,360)	(399)	679	106
0357	Child Labor Enforcement	452	(18,362)	(18,362)	(5,393)	9,167	1,427
0359	IMSA Special Purposes Trust Fund	692	(10,881)	(10,881)	(3,196)	5,432	845
0360	Lead Poisoning Screening	482	(133,974)	(133,974)	(39,350)	66,885	10,410
0362	Securities Audit & Enforcement	350	(261,828)	(261,828)	(76,903)	130,714	20,344
0363	Dept of Business Serv Sp Ops	350	(471,971)	(471,971)	(138,625)	235,625	36,672
0368	Drug Treatment	444	(4,080)	(4,080)	(1,198)	2,037	317
0369	Feed Control	406	(65,967)	(65,967)	(19,376)	32,933	5,126
0370	Tanning Facility Permit	482	(7,481)	(7,481)	(2,197)	3,735	581
0372	Plumbing Licensure & Program	482	(81,609)	(81,609)	(23,970)	40,742	6,341
0384	Tax Compliance & Admin	492	(2,015,057)	(2,015,057)	(591,852)	1,005,992	156,568
0386	Appraisal Administration	440	(22,442)	(22,442)	(6,592)	11,204	1,744
0387	Small Bus Environmental Assist	420	(13,601)	(13,601)	(3,995)	6,790	1,057
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(34,004)	(34,004)	(9,987)	16,976	2,642
0398	EMS Assistance	482	(680)	(680)	(200)	340	53
0408	DHS Special Purpose Trust	444	(231,905)	(231,905)	(68,114)	115,776	18,019
0410	SBE Federal Dept of Agriculture	586	(246,186)	(246,186)	(72,309)	122,905	19,128
0421	Public Aid Recoveries Trust	478	(1,283,298)	(1,283,298)	(376,924)	640,670	99,711
0425	IL Power Agency Operations	360/445	(40,804)	(40,804)	(11,985)	20,371	3,170
0428	Supreme Court Historic Preserv	210	(19,042)	(19,042)	(5,593)	9,507	1,480
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(6,121)	(6,121)	(1,798)	3,056	476
0438	IL State Fair	406	(4,761)	(4,761)	(1,398)	2,377	370
0440	Agricultural Master	406	(48,285)	(48,285)	(14,182)	24,106	3,752
0445	Sex Offender Investigation	493	(3,400)	(3,400)	(999)	1,698	264
0447	GI Education	497	(28,563)	(28,563)	(8,389)	14,260	2,219
0449	Interpreters for the Deaf	526	(4,761)	(4,761)	(1,398)	2,377	370

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0339	Illinois Community College Board Contracts and Grants Fund	684	\$ -	\$ 44,157	\$ (8,582)	\$ (8,582)
0340	Public Health Lab Serv Rev	482	-	1,192,137	(231,690)	(231,690)
0342	Audit Expense	103	927,938	-	180,344	180,344
0344	Care Prov for Persons with DD	478	-	44,070	(8,565)	(8,565)
0345	Long Term Care Provider	478	265,330	-	51,567	51,567
0345	Long Term Care Provider	482	177,005	-	34,401	34,401
0350	ICCB Federal Trust	684	-	927,265	(180,213)	(180,213)
0357	Child Labor Enforcement	452	-	264,646	(51,434)	(51,434)
0359	IMSA Special Purposes Trust Fund	692	353,426	-	68,688	68,688
0360	Lead Poisoning Screening	482	6,184,045	-	1,201,862	1,201,862
0362	Securities Audit & Enforcement	350	-	2,115,325	(411,111)	(411,111)
0363	Dept of Business Serv Sp Ops	350	978,985	-	190,265	190,265
0368	Drug Treatment	444	-	1,148,004	(223,113)	(223,113)
0369	Feed Control	406	-	308,041	(59,867)	(59,867)
0370	Tanning Facility Permit	482	485,840	-	94,422	94,422
0372	Plumbing Licensure & Program	482	1,723,404	-	334,942	334,942
0384	Tax Compliance & Admin	492	-	15,157,613	(2,945,865)	(2,945,865)
0386	Appraisal Administration	440	-	352,894	(68,585)	(68,585)
0387	Small Bus Environmental Assist	420	176,842	-	34,369	34,369
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	-	220,238	(42,803)	(42,803)
0398	EMS Assistance	482	44,168	-	8,584	8,584
0408	DHS Special Purpose Trust	444	-	3,308,029	(642,912)	(642,912)
0410	SBE Federal Dept of Agriculture	586	1,328,627	-	258,217	258,217
0421	Public Aid Recoveries Trust	478	-	6,161,394	(1,197,460)	(1,197,460)
0425	IL Power Agency Operations	360/445	486,374	-	94,526	94,526
0428	Supreme Court Historic Preserv	210	353,556	-	68,713	68,713
0434	Court of Claims Admin & Grant	528	-	264,939	(51,491)	(51,491)
0435	Charitable Trust Stabilization Fund	370	-	573,937	(111,544)	(111,544)
0438	IL State Fair	406	132,546	-	25,760	25,760
0440	Agricultural Master	406	771	-	150	150
0445	Sex Offender Investigation	493	-	88,259	(17,153)	(17,153)
0447	GI Education	497	-	43,701	(8,493)	(8,493)
0449	Interpreters for the Deaf	526	309,171	-	60,087	60,087

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0339	Illinois Community College Board Contracts and Grants Fund	684	\$ (8,582)	\$ (8,582)	\$ (8,582)	\$ (1,247)
0340	Public Health Lab Serv Rev	482	(231,690)	(231,690)	(231,690)	(33,687)
0342	Audit Expense	103	180,344	180,344	180,344	26,218
0344	Care Prov for Persons with DD	478	(8,565)	(8,565)	(8,565)	(1,245)
0345	Long Term Care Provider	478	51,567	51,567	51,567	7,495
0345	Long Term Care Provider	482	34,401	34,401	34,401	5,000
0350	ICCB Federal Trust	684	(180,213)	(180,213)	(180,213)	(26,200)
0357	Child Labor Enforcement	452	(51,434)	(51,434)	(51,434)	(7,476)
0359	IMSA Special Purposes Trust Fund	692	68,688	68,688	68,688	9,986
0360	Lead Poisoning Screening	482	1,201,862	1,201,862	1,201,862	174,735
0362	Securities Audit & Enforcement	350	(411,111)	(411,111)	(411,111)	(59,770)
0363	Dept of Business Serv Sp Ops	350	190,265	190,265	190,265	27,660
0368	Drug Treatment	444	(223,113)	(223,113)	(223,113)	(32,439)
0369	Feed Control	406	(59,867)	(59,867)	(59,867)	(8,706)
0370	Tanning Facility Permit	482	94,422	94,422	94,422	13,730
0372	Plumbing Licensure & Program	482	334,942	334,942	334,942	48,694
0384	Tax Compliance & Admin	492	(2,945,865)	(2,945,865)	(2,945,865)	(428,288)
0386	Appraisal Administration	440	(68,585)	(68,585)	(68,585)	(9,969)
0387	Small Bus Environmental Assist	420	34,369	34,369	34,369	4,997
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	(42,803)	(42,803)	(42,803)	(6,223)
0398	EMS Assistance	482	8,584	8,584	8,584	1,248
0408	DHS Special Purpose Trust	444	(642,912)	(642,912)	(642,912)	(93,469)
0410	SBE Federal Dept of Agriculture	586	258,217	258,217	258,217	37,542
0421	Public Aid Recoveries Trust	478	(1,197,460)	(1,197,460)	(1,197,460)	(174,094)
0425	IL Power Agency Operations	360/445	94,526	94,526	94,526	13,744
0428	Supreme Court Historic Preserv	210	68,713	68,713	68,713	9,991
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(51,491)	(7,484)
0435	Charitable Trust Stabilization Fund	370	(111,544)	(111,544)	(111,544)	(16,217)
0438	IL State Fair	406	25,760	25,760	25,760	3,746
0440	Agricultural Master	406	150	150	150	21
0445	Sex Offender Investigation	493	(17,153)	(17,153)	(17,153)	(2,494)
0447	GI Education	497	(8,493)	(8,493)	(8,493)	(1,236)
0449	Interpreters for the Deaf	526	60,087	60,087	60,087	8,736

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**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
0453	Monitoring Device Driving Permit	350	\$ 423,894	\$ 423,894	\$ 483,253	\$ 572,455	\$ 84,184
0455	IL State Toll Highway Revenue	557	(3,830,791)	(3,830,791)	(3,197,944)	(2,246,939)	(316,461)
0473	Teachers Retirement System	593	(1,665,328)	(1,665,328)	(897,487)	256,380	49,667
0476	Wholesale Meat	406	(756,797)	(756,797)	(558,135)	(259,597)	(34,536)
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	186,932	186,932	220,920	271,996	40,094
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	568,688	568,688	722,831	954,468	141,255
0484	Nuclear Civil Protection Planning Fund	588	(3,489)	(3,489)	(1,574)	1,303	218
0488	Criminal Justice Trust	546	(247,653)	(247,653)	(172,976)	(60,754)	(7,630)
0491	Federal Aid Disaster	588	38,120	38,120	54,876	80,053	11,908
0495	Old Age Survivors Insurance	444	(3,745,563)	(3,745,563)	(2,311,845)	(157,336)	265
0497	Federal Civil Prepared Admin	588	(872)	(872)	(394)	326	56
0502	Early Intervention Service Rev	444	(64,698)	(64,698)	(24,487)	35,940	5,875
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	59,057	59,057	64,324	72,237	10,587
0514	State Asset Forfeiture	493	89,754	89,754	101,721	119,706	17,596
0523	Dept of Corrections Reimburse	425	23,878	23,878	57,866	108,942	16,389
0523	Dept of Corrections Reimburse	426	(301,072)	(301,072)	(277,136)	(241,168)	(34,676)
0524	Health Facilities Plan Review	482	105,476	105,476	137,071	184,549	27,339
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	372,261	372,261	436,408	532,803	78,499
0534	IL Workers' Comp Comm Operatns	563/446/360	(2,761,053)	(2,761,053)	(2,230,171)	(1,432,392)	(199,683)
0535	Sex Offender Registration	493	(1,015)	(1,015)	4,252	12,165	1,852
0536	Leads Maintenance	493	(62,974)	(62,974)	(51,963)	(35,418)	(4,973)
0537	State Offender DNA Identification	493	39,866	39,866	55,663	79,402	11,797
0538	IL Historic Sites	422	(386,462)	(386,462)	(376,889)	(362,502)	(52,549)
0539	Death Penalty Abolition	546	(18,035)	(18,035)	(17,557)	(16,837)	(2,442)
0542	Ag Court Order & Vol Comply	340	49,199	49,199	300,039	676,988	102,472
0543	Comptroller's Administrative	360	-	-	-	-	-
0546	Public Pension Regulation	446	(78,087)	(78,087)	(49,365)	(6,203)	(440)
0549	IL Charity Bureau	340	(42,138)	(42,138)	18,657	110,017	16,976
0550	Supplemental Low Income Energy	420	(110,082)	(110,082)	(73,222)	(17,830)	(1,997)
0560	SBE Federal Agency Services	586	73,604	73,604	80,306	90,377	13,249

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			2020	2021	2022	2023	2024
0453	Monitoring Device Driving Permit	350	\$ (24,108)	\$ (24,108)	\$ (24,309)	\$ (1,976)	\$ 239
0455	IL State Toll Highway Revenue	557	(257,019)	(257,019)	(259,163)	(21,067)	2,551
0473	Teachers Retirement System	593	(311,845)	(311,845)	(314,446)	(25,561)	3,095
0476	Wholesale Meat	406	(80,683)	(80,683)	(81,356)	(6,613)	801
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	(13,804)	(13,804)	(13,919)	(1,131)	137
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(62,602)	(62,602)	(63,124)	(5,131)	621
0484	Nuclear Civil Protection Planning Fund	588	(778)	(778)	(784)	(64)	8
0488	Criminal Justice Trust	546	(30,329)	(30,329)	(30,582)	(2,486)	301
0491	Federal Aid Disaster	588	(6,805)	(6,805)	(6,861)	(558)	68
0495	Old Age Survivors Insurance	444	(582,279)	(582,279)	(587,136)	(47,727)	5,778
0497	Federal Civil Prepared Admin	588	(194)	(194)	(196)	(16)	2
0502	Early Intervention Service Rev	444	(16,331)	(16,331)	(16,467)	(1,339)	162
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(2,139)	(2,139)	(2,156)	(175)	21
0514	State Asset Forfeiture	493	(4,860)	(4,860)	(4,901)	(398)	48
0523	Dept of Corrections Reimburse	425	(13,804)	(13,804)	(13,919)	(1,131)	137
0523	Dept of Corrections Reimburse	426	(9,721)	(9,721)	(9,802)	(797)	96
0524	Health Facilities Plan Review	482	(12,832)	(12,832)	(12,939)	(1,052)	127
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(26,052)	(26,052)	(26,269)	(2,135)	259
0534	IL Workers' Comp Comm Operatns	563/446/360	(215,608)	(215,608)	(217,407)	(17,673)	2,140
0535	Sex Offender Registration	493	(2,139)	(2,139)	(2,156)	(175)	21
0536	Leads Maintenance	493	(4,472)	(4,472)	(4,509)	(367)	44
0537	State Offender DNA Identification	493	(6,416)	(6,416)	(6,469)	(526)	64
0538	IL Historic Sites	422	(3,888)	(3,888)	(3,921)	(319)	39
0539	Death Penalty Abolition	546	(194)	(194)	(196)	(16)	2
0542	Ag Court Order & Vol Comply	340	(101,874)	(101,874)	(102,724)	(8,350)	1,011
0543	Comptroller's Administrative	360	-	-	-	-	-
0546	Public Pension Regulation	446	(11,665)	(11,665)	(11,762)	(956)	116
0549	IL Charity Bureau	340	(24,691)	(24,691)	(24,897)	(2,024)	245
0550	Supplemental Low Income Energy	420	(14,970)	(14,970)	(15,095)	(1,227)	149
0560	SBE Federal Agency Services	586	(2,722)	(2,722)	(2,745)	(223)	27



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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0453	Monitoring Device Driving Permit	350	\$ (84,329)	\$ (84,329)	\$ (24,769)	\$ 42,100	\$ 6,552
0455	IL State Toll Highway Revenue	557	(899,057)	(899,057)	(264,066)	448,843	69,856
0473	Teachers Retirement System	593	(1,090,837)	(1,090,837)	(320,395)	544,587	84,757
0476	Wholesale Meat	406	(282,230)	(282,230)	(82,895)	140,900	21,929
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	(48,285)	(48,285)	(14,182)	24,106	3,752
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(218,984)	(218,984)	(64,319)	109,325	17,015
0484	Nuclear Civil Protection Planning Fund	588	(2,720)	(2,720)	(799)	1,358	211
0488	Criminal Justice Trust	546	(106,091)	(106,091)	(31,161)	52,965	8,243
0491	Federal Aid Disaster	588	(23,803)	(23,803)	(6,991)	11,883	1,849
0495	Old Age Survivors Insurance	444	(2,036,819)	(2,036,819)	(598,244)	1,016,856	158,259
0497	Federal Civil Prepared Admin	588	(680)	(680)	(200)	340	53
0502	Early Intervention Service Rev	444	(57,126)	(57,126)	(16,779)	28,520	4,439
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(7,481)	(7,481)	(2,197)	3,735	581
0514	State Asset Forfeiture	493	(17,002)	(17,002)	(4,994)	8,488	1,321
0523	Dept of Corrections Reimburse	425	(48,285)	(48,285)	(14,182)	24,106	3,752
0523	Dept of Corrections Reimburse	426	(34,004)	(34,004)	(9,987)	16,976	2,642
0524	Health Facilities Plan Review	482	(44,885)	(44,885)	(13,183)	22,408	3,488
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(91,130)	(91,130)	(26,766)	45,495	7,081
0534	IL Workers' Comp Comm Operatns	563/446/360	(754,201)	(754,201)	(221,520)	376,525	58,601
0535	Sex Offender Registration	493	(7,481)	(7,481)	(2,197)	3,735	581
0536	Leads Maintenance	493	(15,642)	(15,642)	(4,594)	7,809	1,215
0537	State Offender DNA Identification	493	(22,442)	(22,442)	(6,592)	11,204	1,744
0538	IL Historic Sites	422	(13,601)	(13,601)	(3,995)	6,790	1,057
0539	Death Penalty Abolition	546	(680)	(680)	(200)	340	53
0542	Ag Court Order & Vol Comply	340	(356,358)	(356,358)	(104,668)	177,907	27,689
0543	Comptroller's Administrative	360	-	-	-	-	-
0546	Public Pension Regulation	446	(40,804)	(40,804)	(11,985)	20,371	3,170
0549	IL Charity Bureau	340	(86,369)	(86,369)	(25,368)	43,119	6,711
0550	Supplemental Low Income Energy	420	(52,366)	(52,366)	(15,381)	26,143	4,069
0560	SBE Federal Agency Services	586	(9,521)	(9,521)	(2,796)	4,753	740

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0453	Monitoring Device Driving Permit	350	\$ 2,739,048	\$ -	\$ 532,331	\$ 532,331
0455	IL State Toll Highway Revenue	557	-	13,762,443	(2,674,715)	(2,674,715)
0473	Teachers Retirement System	593	-	1,351,415	(262,646)	(262,646)
0476	Wholesale Meat	406	-	2,026,686	(393,884)	(393,884)
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	1,281,310	-	249,021	249,021
0481	General Assembly	131	-	-	-	-
0483	Secretary of State Spec Serv	350	4,374,989	-	850,274	850,274
0484	Nuclear Civil Protection Planning Fund	588	44	-	9	9
0488	Criminal Justice Trust	546	-	572,339	(111,233)	(111,233)
0491	Federal Aid Disaster	588	353,631	-	68,728	68,728
0495	Old Age Survivors Insurance	444	-	5,796,097	(1,126,465)	(1,126,465)
0497	Federal Civil Prepared Admin	588	11	-	2	2
0502	Early Intervention Service Rev	444	45,069	-	8,759	8,759
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	353,370	-	68,677	68,677
0514	State Asset Forfeiture	493	574,307	-	111,616	111,616
0523	Dept of Corrections Reimburse	425	442,335	-	85,967	85,967
0523	Dept of Corrections Reimburse	426	-	1,324,149	(257,347)	(257,347)
0524	Health Facilities Plan Review	482	839,689	-	163,193	163,193
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	2,518,374	-	489,443	489,443
0534	IL Workers' Comp Comm Operatns	563/446/360	-	9,216,644	(1,791,244)	(1,791,244)
0535	Sex Offender Registration	493	44,275	-	8,605	8,605
0536	Leads Maintenance	493	-	220,532	(42,860)	(42,860)
0537	State Offender DNA Identification	493	353,609	-	68,724	68,724
0538	IL Historic Sites	422	-	1,898,510	(368,973)	(368,973)
0539	Death Penalty Abolition	546	-	88,302	(17,161)	(17,161)
0542	Ag Court Order & Vol Comply	340	2,610,927	-	507,431	507,431
0543	Comptroller's Administrative	360	-	-	-	-
0546	Public Pension Regulation	446	-	131,816	(25,618)	(25,618)
0549	IL Charity Bureau	340	354,630	-	68,922	68,922
0550	Supplemental Low Income Energy	420	-	219,945	(42,746)	(42,746)
0560	SBE Federal Agency Services	586	441,717	-	85,847	85,847

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0453	Monitoring Device Driving Permit	350	\$ 532,331	\$ 532,331	\$ 532,331	\$ 77,393
0455	IL State Toll Highway Revenue	557	(2,674,715)	(2,674,715)	(2,674,715)	(388,868)
0473	Teachers Retirement System	593	(262,646)	(262,646)	(262,646)	(38,185)
0476	Wholesale Meat	406	(393,884)	(393,884)	(393,884)	(57,266)
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	249,021	249,021	249,021	36,205
0481	General Assembly	131	-	-	-	-
0483	Secretary of State Spec Serv	350	850,274	850,274	850,274	123,619
0484	Nuclear Civil Protection Planning Fund	588	9	9	9	(1)
0488	Criminal Justice Trust	546	(111,233)	(111,233)	(111,233)	(16,174)
0491	Federal Aid Disaster	588	68,728	68,728	68,728	9,991
0495	Old Age Survivors Insurance	444	(1,126,465)	(1,126,465)	(1,126,465)	(163,772)
0497	Federal Civil Prepared Admin	588	2	2	2	1
0502	Early Intervention Service Rev	444	8,759	8,759	8,759	1,274
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	68,677	68,677	68,677	9,985
0514	State Asset Forfeiture	493	111,616	111,616	111,616	16,227
0523	Dept of Corrections Reimburse	425	85,967	85,967	85,967	12,500
0523	Dept of Corrections Reimburse	426	(257,347)	(257,347)	(257,347)	(37,414)
0524	Health Facilities Plan Review	482	163,193	163,193	163,193	23,724
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	489,443	489,443	489,443	71,159
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,791,244)	(1,791,244)	(1,791,244)	(260,424)
0535	Sex Offender Registration	493	8,605	8,605	8,605	1,250
0536	Leads Maintenance	493	(42,860)	(42,860)	(42,860)	(6,232)
0537	State Offender DNA Identification	493	68,724	68,724	68,724	9,989
0538	IL Historic Sites	422	(368,973)	(368,973)	(368,973)	(53,645)
0539	Death Penalty Abolition	546	(17,161)	(17,161)	(17,161)	(2,497)
0542	Ag Court Order & Vol Comply	340	507,431	507,431	507,431	73,772
0543	Comptroller's Administrative	360	-	-	-	-
0546	Public Pension Regulation	446	(25,618)	(25,618)	(25,618)	(3,726)
0549	IL Charity Bureau	340	68,922	68,922	68,922	10,020
0550	Supplemental Low Income Energy	420	(42,746)	(42,746)	(42,746)	(6,215)
0560	SBE Federal Agency Services	586	85,847	85,847	85,847	12,482

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**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
0561	SBE Federal Dept of Education	586	\$ (536,329)	\$ (536,329)	\$ (190,226)	\$ 329,877	\$ 53,544
0562	Pawnbroker Regulation	440	(12,943)	(12,943)	(10,550)	(6,953)	(973)
0566	DCFS Federal Projects	418	(69,526)	(69,526)	(69,048)	(68,328)	(9,926)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	24,730	24,730	29,997	37,910	5,596
0568	School Infrastructure	507	(3,489)	(3,489)	(1,574)	1,303	218
0576	Pesticide Control	406/482	(554,366)	(554,366)	(410,276)	(193,746)	(25,841)
0577	Community College Health Insur	416	36,661	36,661	44,798	57,028	8,420
0579	Savings Institutions Regulatory Fund	440	43,498	43,498	52,593	66,261	9,779
0580	Fire Prevention Division	592	146,479	146,479	155,574	169,242	24,751
0581	Juvenile Acct Incentive Block	444	(34,327)	(34,327)	(34,327)	(34,327)	(4,990)
0582	DCFS Special Purpose Fund	418	34,774	34,774	48,656	69,518	10,329
0592	DHS Federal Projects	444	(8,135)	(8,135)	5,747	26,609	4,091
0600	Attorney General Whistleblower	340	(710,744)	(710,744)	(589,153)	(406,433)	(57,128)
0606	Health Information Exchange	534	(17,164)	(17,164)	(17,164)	(17,164)	(2,494)
0607	Special Projects Division	442	(95,232)	(95,232)	(38,266)	47,340	7,803
0608	Partners for Conservation	422/406	206,023	206,023	290,754	418,082	62,148
0612	Statewide 9-1-1 Fund	493	(25,725)	(25,725)	2,519	44,962	6,993
0618	Services for Older Americans	402	(117,792)	(117,792)	(81,410)	(26,738)	(3,300)
0622	Motor Vehicle License Plate	350	301,842	301,842	338,702	394,094	57,893
0627	Public Transportation	509	33,617	33,617	57,553	93,521	13,980
0632	Horse Racing	579	(331,726)	(331,726)	(258,006)	(147,223)	(20,214)
0635	Death Certificate Surcharge	482	(32,278)	(32,278)	(14,566)	12,050	2,038
0635	Death Certificate Surcharge	520	-	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	(30,959)	(30,959)	156	46,916	7,321
0644	Commitment to Human Services Fund	402/546	-	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(223,673)	(223,673)	(176,282)	(105,065)	(14,511)
0654	Healthy Smiles	482	(13,816)	(13,816)	(10,943)	(6,628)	(919)
0659	Historic Property Adminsitration Fund	420	11,056	11,056	14,408	19,443	2,883
0660	Academic Quality Assurance Fund	601	30,553	30,553	42,042	59,307	8,809
0664	Student Loan Operations	691	(4,059,760)	(4,059,760)	(3,866,364)	(3,575,739)	(516,739)
0668	College Savings Pool Administr	370	(206,510)	(206,510)	(159,119)	(87,902)	(12,014)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0561	SBE Federal Dept of Education	586	\$ (140,563)	\$ (140,563)	\$ (141,736)	\$ (11,521)	\$ 1,395
0562	Pawnbroker Regulation	440	(972)	(972)	(980)	(80)	10
0566	DCFS Federal Projects	418	(194)	(194)	(196)	(16)	2
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(2,139)	(2,139)	(2,156)	(175)	21
0568	School Infrastructure	507	(778)	(778)	(784)	(64)	8
0576	Pesticide Control	406/482	(58,520)	(58,520)	(59,008)	(4,797)	581
0577	Community College Health Insur	416	(3,305)	(3,305)	(3,333)	(271)	33
0579	Savings Institutions Regulatory Fund	440	(3,694)	(3,694)	(3,725)	(303)	37
0580	Fire Prevention Division	592	(3,694)	(3,694)	(3,725)	(303)	37
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(5,638)	(5,638)	(5,685)	(462)	56
0592	DHS Federal Projects	444	(5,638)	(5,638)	(5,685)	(462)	56
0600	Attorney General Whistleblower	340	(49,382)	(49,382)	(49,794)	(4,048)	490
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(23,136)	(23,136)	(23,329)	(1,896)	230
0608	Partners for Conservation	422/406	(34,412)	(34,412)	(34,699)	(2,821)	341
0612	Statewide 9-1-1 Fund	493	(11,471)	(11,471)	(11,566)	(940)	114
0618	Services for Older Americans	402	(14,776)	(14,776)	(14,899)	(1,211)	147
0622	Motor Vehicle License Plate	350	(14,970)	(14,970)	(15,095)	(1,227)	149
0627	Public Transportation	509	(9,721)	(9,721)	(9,802)	(797)	96
0632	Horse Racing	579	(29,940)	(29,940)	(30,190)	(2,454)	297
0635	Death Certificate Surcharge	482	(7,193)	(7,193)	(7,253)	(590)	71
0635	Death Certificate Surcharge	520	-	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	(12,637)	(12,637)	(12,743)	(1,036)	125
0644	Commitment to Human Services Fund	402/546	-	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(19,247)	(19,247)	(19,408)	(1,578)	191
0654	Healthy Smiles	482	(1,167)	(1,167)	(1,176)	(96)	12
0659	Historic Property Adminsitration Fund	420	(1,361)	(1,361)	(1,372)	(112)	14
0660	Academic Quality Assurance Fund	601	(4,666)	(4,666)	(4,705)	(382)	46
0664	Student Loan Operations	691	(78,544)	(78,544)	(79,200)	(6,438)	779
0668	College Savings Pool Administr	370	(19,247)	(19,247)	(19,408)	(1,578)	191
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0561	SBE Federal Dept of Education	586	\$ (491,693)	\$ (491,693)	\$ (144,417)	\$ 245,471	\$ 38,204
0562	Pawnbroker Regulation	440	(3,400)	(3,400)	(999)	1,698	264
0566	DCFS Federal Projects	418	(680)	(680)	(200)	340	53
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(7,481)	(7,481)	(2,197)	3,735	581
0568	School Infrastructure	507	(2,720)	(2,720)	(799)	1,358	211
0576	Pesticide Control	406/482	(204,702)	(204,702)	(60,124)	102,195	15,905
0577	Community College Health Insur	416	(11,561)	(11,561)	(3,396)	5,772	898
0579	Savings Institutions Regulatory Fund	440	(12,921)	(12,921)	(3,795)	6,451	1,004
0580	Fire Prevention Division	592	(12,921)	(12,921)	(3,795)	6,451	1,004
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(19,722)	(19,722)	(5,793)	9,846	1,532
0592	DHS Federal Projects	444	(19,722)	(19,722)	(5,793)	9,846	1,532
0600	Attorney General Whistleblower	340	(172,739)	(172,739)	(50,736)	86,238	13,422
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(80,929)	(80,929)	(23,770)	40,403	6,288
0608	Partners for Conservation	422/406	(120,373)	(120,373)	(35,355)	60,095	9,353
0612	Statewide 9-1-1 Fund	493	(40,124)	(40,124)	(11,785)	20,032	3,118
0618	Services for Older Americans	402	(51,686)	(51,686)	(15,181)	25,803	4,016
0622	Motor Vehicle License Plate	350	(52,366)	(52,366)	(15,381)	26,143	4,069
0627	Public Transportation	509	(34,004)	(34,004)	(9,987)	16,976	2,642
0632	Horse Racing	579	(104,731)	(104,731)	(30,761)	52,286	8,138
0635	Death Certificate Surcharge	482	(25,163)	(25,163)	(7,391)	12,562	1,955
0635	Death Certificate Surcharge	520	-	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	(44,205)	(44,205)	(12,984)	22,069	3,435
0644	Commitment to Human Services Fund	402/546	-	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(67,327)	(67,327)	(19,775)	33,612	5,231
0654	Healthy Smiles	482	(4,080)	(4,080)	(1,198)	2,037	317
0659	Historic Property Adminsitration Fund	420	(4,761)	(4,761)	(1,398)	2,377	370
0660	Academic Quality Assurance Fund	601	(16,322)	(16,322)	(4,794)	8,148	1,268
0664	Student Loan Operations	691	(274,750)	(274,750)	(80,698)	137,165	21,348
0668	College Savings Pool Administr	370	(67,327)	(67,327)	(19,775)	33,612	5,231
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0561	SBE Federal Dept of Education	586	\$ 493,580	\$ -	\$ 95,927	\$ 95,927
0562	Pawnbroker Regulation	440	-	44,102	(8,571)	(8,571)
0566	DCFS Federal Projects	418	-	353,241	(68,652)	(68,652)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	176,744	-	34,350	34,350
0568	School Infrastructure	507	44	-	9	9
0576	Pesticide Control	406/482	-	1,498,047	(291,144)	(291,144)
0577	Community College Health Insur	416	265,124	-	51,527	51,527
0579	Savings Institutions Regulatory Fund	440	309,303	-	60,113	60,113
0580	Fire Prevention Division	592	839,180	-	163,094	163,094
0581	Juvenile Acct Incentive Block	444	-	176,625	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	309,411	-	60,134	60,134
0592	DHS Federal Projects	444	88,628	-	17,225	17,225
0600	Attorney General Whistleblower	340	-	2,514,155	(488,623)	(488,623)
0606	Health Information Exchange	534	-	88,314	(17,164)	(17,164)
0607	Special Projects Division	442	45,450	-	8,833	8,833
0608	Partners for Conservation	422/406	1,856,494	-	360,808	360,808
0612	Statewide 9-1-1 Fund	493	133,111	-	25,870	25,870
0618	Services for Older Americans	402	-	264,113	(51,330)	(51,330)
0622	Motor Vehicle License Plate	350	1,899,565	-	369,178	369,178
0627	Public Transportation	509	397,952	-	77,342	77,342
0632	Horse Racing	579	-	1,013,924	(197,055)	(197,055)
0635	Death Certificate Surcharge	482	402	-	78	78
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	133,176	-	25,883	25,883
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	705,428	(137,099)	(137,099)
0654	Healthy Smiles	482	-	44,093	(8,569)	(8,569)
0659	Historic Property Adminsitration Fund	420	88,389	-	17,178	17,178
0660	Academic Quality Assurance Fund	601	265,200	-	51,541	51,541
0664	Student Loan Operations	691	-	19,071,196	(3,706,466)	(3,706,466)
0668	College Savings Pool Administr	370	-	617,116	(119,936)	(119,936)
0673	Dept of Insurance Fed Trust	446	-	-	-	-

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0561	SBE Federal Dept of Education	586	\$ 95,927	\$ 95,927	\$ 95,927	\$ 13,945
0562	Pawnbroker Regulation	440	(8,571)	(8,571)	(8,571)	(1,247)
0566	DCFS Federal Projects	418	(68,652)	(68,652)	(68,652)	(9,981)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	34,350	34,350	34,350	4,994
0568	School Infrastructure	507	9	9	9	(1)
0576	Pesticide Control	406/482	(291,144)	(291,144)	(291,144)	(42,327)
0577	Community College Health Insur	416	51,527	51,527	51,527	7,489
0579	Savings Institutions Regulatory Fund	440	60,113	60,113	60,113	8,738
0580	Fire Prevention Division	592	163,094	163,094	163,094	23,710
0581	Juvenile Acct Incentive Block	444	(34,327)	(34,327)	(34,327)	(4,990)
0582	DCFS Special Purpose Fund	418	60,134	60,134	60,134	8,741
0592	DHS Federal Projects	444	17,225	17,225	17,225	2,503
0600	Attorney General Whistleblower	340	(488,623)	(488,623)	(488,623)	(71,040)
0606	Health Information Exchange	534	(17,164)	(17,164)	(17,164)	(2,494)
0607	Special Projects Division	442	8,833	8,833	8,833	1,285
0608	Partners for Conservation	422/406	360,808	360,808	360,808	52,454
0612	Statewide 9-1-1 Fund	493	25,870	25,870	25,870	3,761
0618	Services for Older Americans	402	(51,330)	(51,330)	(51,330)	(7,463)
0622	Motor Vehicle License Plate	350	369,178	369,178	369,178	53,675
0627	Public Transportation	509	77,342	77,342	77,342	11,242
0632	Horse Racing	579	(197,055)	(197,055)	(197,055)	(28,649)
0635	Death Certificate Surcharge	482	78	78	78	12
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	25,883	25,883	25,883	3,761
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(137,099)	(137,099)	(137,099)	(19,933)
0654	Healthy Smiles	482	(8,569)	(8,569)	(8,569)	(1,248)
0659	Historic Property Adminsitration Fund	420	17,178	17,178	17,178	2,499
0660	Academic Quality Assurance Fund	601	51,541	51,541	51,541	7,495
0664	Student Loan Operations	691	(3,706,466)	(3,706,466)	(3,706,466)	(538,866)
0668	College Savings Pool Administr	370	(119,936)	(119,936)	(119,936)	(17,436)
0673	Dept of Insurance Fed Trust	446	-	-	-	-



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Fund	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				
			2020	2021	2022	2023	2024
0674	State Charter School Comm	586	\$ 15,135	\$ 15,135	\$ 25,667	\$ 41,492	\$ 6,201
0675	Electronics Recycling	532	(231,708)	(231,708)	(231,708)	(231,708)	(33,685)
0689	Agriculture Pesticide Control	406	162,484	162,484	181,632	210,408	30,902
0690	DHS Private Resource	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(5,214)	(5,214)	25,901	72,661	11,065
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(74,415)	(74,415)	4,092	122,069	19,012
0701	Federal Student Incentive Tr	691	(71,839)	(71,839)	(51,255)	(20,322)	(2,624)
0702	Assist Living & Shared Hou Reg	482	74,638	74,638	104,319	148,919	22,130
0705	State Police Whistleblower Rew	493	(8,582)	(8,582)	(8,582)	(8,582)	(1,247)
0710	Homeland Security Emerg Prepar	588	(430,995)	(430,995)	(251,003)	19,480	5,738
0711	State Lottery	458	(1,079,293)	(1,079,293)	(510,593)	344,016	59,192
0711	State Lottery	360	(61,817)	(61,817)	(60,859)	(59,421)	(8,625)
0718	Community Mental Health Medical	444	146,498	146,498	183,838	239,948	35,487
0722	Comptroller Debt Recovery Trust Fund	360	(231,708)	(231,708)	(231,708)	(231,708)	(33,685)
0724	Dept of Labor Federal Projects	452	54,412	54,412	71,646	97,543	14,457
0726	Federal Industrial Services	452	76,384	76,384	105,106	148,268	22,020
0731	IL Clean Water	532	(947,280)	(947,280)	(662,930)	(235,625)	(29,666)
0732	Secretary of State DUI Adminis	350	217,039	217,039	248,634	296,112	43,559
0733	Tobacco Settlement Recovery	482	(872)	(872)	(394)	326	56
0733	Tobacco Settlement Recovery	444	46,256	46,256	49,129	53,444	7,817
0737	Energy Administration	420	(53,519)	(53,519)	(42,987)	(27,162)	(3,781)
0740	Medicaid Buy In Program Revolv	478	(40,434)	(40,434)	(37,082)	(32,047)	(4,606)
0745	State's Attorney Appel Prosec Co	295	76,079	76,079	86,132	101,239	14,880
0746	Home Inspection Administration	440	(94,399)	(94,399)	(94,399)	(94,399)	(13,726)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(21,809)	(21,809)	(9,842)	8,143	1,376
0755	State Employees Def Comp Plan	416	(191,112)	(191,112)	(171,006)	(140,792)	(20,145)
0757	Child Support Administrative	478	(8,386,996)	(8,386,996)	(5,550,675)	(1,288,418)	(141,541)
0762	Local Initiative	444	93,831	93,831	112,979	141,755	20,916
0763	Tourism Promotions	420/422	(386,403)	(386,403)	(89,606)	356,402	56,607
0765	Federal Surface Mining Control	422	(31,224)	(31,224)	37,709	141,299	21,658
0772	Career and Technical Education	684	(59,343)	(59,343)	(55,034)	(48,559)	(6,989)
0773	ISAC Loan Purch Prog Payroll	691	(20,349)	(20,349)	235	31,168	4,865
0776	Pres Libr & Museum Operating	541	-	-	-	-	-

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0674	State Charter School Comm	586	\$ (4,277)	\$ (4,277)	\$ (4,313)	\$ (351)	\$ 42
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(7,777)	(7,777)	(7,842)	(637)	77
0690	DHS Private Resource	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(12,637)	(12,637)	(12,743)	(1,036)	125
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(31,884)	(31,884)	(32,150)	(2,613)	316
0701	Federal Student Incentive Tr	691	(8,360)	(8,360)	(8,430)	(685)	83
0702	Assist Living & Shared Hou Reg	482	(12,054)	(12,054)	(12,154)	(988)	120
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(73,101)	(73,101)	(73,711)	(5,992)	725
0711	State Lottery	458	(230,967)	(230,967)	(232,894)	(18,932)	2,292
0711	State Lottery	360	(389)	(389)	(392)	(32)	4
0718	Community Mental Health Medical	444	(15,165)	(15,165)	(15,291)	(1,243)	150
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-
0724	Dept of Labor Federal Projects	452	(6,999)	(6,999)	(7,057)	(574)	69
0726	Federal Industrial Services	452	(11,665)	(11,665)	(11,762)	(956)	116
0731	IL Clean Water	532	(115,484)	(115,484)	(116,447)	(9,466)	1,146
0732	Secretary of State DUI Adminis	350	(12,832)	(12,832)	(12,939)	(1,052)	127
0733	Tobacco Settlement Recovery	482	(194)	(194)	(196)	(16)	2
0733	Tobacco Settlement Recovery	444	(1,167)	(1,167)	(1,176)	(96)	12
0737	Energy Administration	420	(4,277)	(4,277)	(4,313)	(351)	42
0740	Medicaid Buy In Program Revolv	478	(1,361)	(1,361)	(1,372)	(112)	14
0745	State's Attorney Appel Prosec Co	295	(4,083)	(4,083)	(4,117)	(335)	41
0746	Home Inspection Administration	440	-	-	-	-	-
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(4,860)	(4,860)	(4,901)	(398)	48
0755	State Employees Def Comp Plan	416	(8,166)	(8,166)	(8,234)	(669)	81
0757	Child Support Administrative	478	(1,151,920)	(1,151,920)	(1,161,528)	(94,419)	11,431
0762	Local Initiative	444	(7,777)	(7,777)	(7,842)	(637)	77
0763	Tourism Promotions	420/422	(120,539)	(120,539)	(121,544)	(9,880)	1,196
0765	Federal Surface Mining Control	422	(27,996)	(27,996)	(28,230)	(2,295)	278
0772	Career and Technical Education	684	(1,750)	(1,750)	(1,764)	(143)	17
0773	ISAC Loan Purch Prog Payroll	691	(8,360)	(8,360)	(8,430)	(685)	83
0776	Pres Libr & Museum Operating	541	-	-	-	-	-

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0674	State Charter School Comm	586	\$ (14,962)	\$ (14,962)	\$ (4,394)	\$ 7,469	\$ 1,163
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(27,203)	(27,203)	(7,990)	13,581	2,114
0690	DHS Private Resource	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(44,205)	(44,205)	(12,984)	22,069	3,435
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(111,532)	(111,532)	(32,759)	55,681	8,666
0701	Federal Student Incentive Tr	691	(29,243)	(29,243)	(8,589)	14,599	2,272
0702	Assist Living & Shared Hou Reg	482	(42,165)	(42,165)	(12,384)	21,050	3,276
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(255,707)	(255,707)	(75,105)	127,659	19,868
0711	State Lottery	458	(807,927)	(807,927)	(237,300)	403,347	62,775
0711	State Lottery	360	(1,360)	(1,360)	(399)	679	106
0718	Community Mental Health Medical	444	(53,046)	(53,046)	(15,580)	26,482	4,122
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-
0724	Dept of Labor Federal Projects	452	(24,483)	(24,483)	(7,191)	12,223	1,902
0726	Federal Industrial Services	452	(40,804)	(40,804)	(11,985)	20,371	3,170
0731	IL Clean Water	532	(403,963)	(403,963)	(118,650)	201,674	31,388
0732	Secretary of State DUI Adminis	350	(44,885)	(44,885)	(13,183)	22,408	3,488
0733	Tobacco Settlement Recovery	482	(680)	(680)	(200)	340	53
0733	Tobacco Settlement Recovery	444	(4,080)	(4,080)	(1,198)	2,037	317
0737	Energy Administration	420	(14,962)	(14,962)	(4,394)	7,469	1,163
0740	Medicaid Buy In Program Revolv	478	(4,761)	(4,761)	(1,398)	2,377	370
0745	State's Attorney Appel Prosec Co	295	(14,282)	(14,282)	(4,195)	7,130	1,110
0746	Home Inspection Administration	440	-	-	-	-	-
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(17,002)	(17,002)	(4,994)	8,488	1,321
0755	State Employees Def Comp Plan	416	(28,563)	(28,563)	(8,389)	14,260	2,219
0757	Child Support Administrative	478	(4,029,433)	(4,029,433)	(1,183,504)	2,011,644	313,082
0762	Local Initiative	444	(27,203)	(27,203)	(7,990)	13,581	2,114
0763	Tourism Promotions	420/422	(421,645)	(421,645)	(123,843)	210,501	32,761
0765	Federal Surface Mining Control	422	(97,931)	(97,931)	(28,764)	48,891	7,609
0772	Career and Technical Education	684	(6,121)	(6,121)	(1,798)	3,056	476
0773	ISAC Loan Purch Prog Payroll	691	(29,243)	(29,243)	(8,589)	14,599	2,272
0776	Pres Libr & Museum Operating	541	-	-	-	-	-

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0674	State Charter School Comm	586	\$ 176,866	\$ -	\$ 34,374	\$ 34,374
0675	Electronics Recycling	532	-	1,192,225	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	1,016,031	-	197,464	197,464
0690	DHS Private Resource	482	-	-	-	-
0692	ICCB Adult Education Fund	684	265,645	-	51,628	51,628
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	355,035	-	69,001	69,001
0701	Federal Student Incentive Tr	691	-	176,159	(34,236)	(34,236)
0702	Assist Living & Shared Hou Reg	482	663,019	-	128,857	128,857
0705	State Police Whistleblower Rew	493	-	44,157	(8,582)	(8,582)
0710	Homeland Security Emerg Prepar	588	-	525,790	(102,187)	(102,187)
0711	State Lottery	458	-	207,870	(40,399)	(40,399)
0711	State Lottery	360	-	309,075	(60,068)	(60,068)
0718	Community Mental Health Medical	444	1,104,760	-	214,709	214,709
0722	Comptroller Debt Recovery Trust Fund	360	-	1,192,225	(231,708)	(231,708)
0724	Dept of Labor Federal Projects	452	441,956	-	85,894	85,894
0726	Federal Industrial Services	452	662,999	-	128,853	128,853
0731	IL Clean Water	532	-	2,201,365	(427,833)	(427,833)
0732	Secretary of State DUI Adminis	350	1,413,724	-	274,756	274,756
0733	Tobacco Settlement Recovery	482	11	-	2	2
0733	Tobacco Settlement Recovery	444	265,003	-	51,503	51,503
0737	Energy Administration	420	-	176,386	(34,280)	(34,280)
0740	Medicaid Buy In Program Revolv	478	-	176,550	(34,312)	(34,312)
0745	State's Attorney Appel Prosec Co	295	485,949	-	94,444	94,444
0746	Home Inspection Administration	440	-	485,721	(94,399)	(94,399)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	272	-	53	53
0755	State Employees Def Comp Plan	416	-	794,360	(154,383)	(154,383)
0757	Child Support Administrative	478	-	16,494,269	(3,205,643)	(3,205,643)
0762	Local Initiative	444	662,780	-	128,811	128,811
0763	Tourism Promotions	420/422	801,555	-	155,781	155,781
0765	Federal Surface Mining Control	422	487,286	-	94,703	94,703
0772	Career and Technical Education	684	-	264,842	(51,472)	(51,472)
0773	ISAC Loan Purch Prog Payroll	691	88,780	-	17,254	17,254
0776	Pres Libr & Museum Operating	541	-	-	-	-

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0674	State Charter School Comm	586	\$ 34,374	\$ 34,374	\$ 34,374	\$ 4,996
0675	Electronics Recycling	532	(231,708)	(231,708)	(231,708)	(33,685)
0689	Agriculture Pesticide Control	406	197,464	197,464	197,464	28,711
0690	DHS Private Resource	482	-	-	-	-
0692	ICCB Adult Education Fund	684	51,628	51,628	51,628	7,505
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	69,001	69,001	69,001	10,030
0701	Federal Student Incentive Tr	691	(34,236)	(34,236)	(34,236)	(4,979)
0702	Assist Living & Shared Hou Reg	482	128,857	128,857	128,857	18,734
0705	State Police Whistleblower Rew	493	(8,582)	(8,582)	(8,582)	(1,247)
0710	Homeland Security Emerg Prepar	588	(102,187)	(102,187)	(102,187)	(14,855)
0711	State Lottery	458	(40,399)	(40,399)	(40,399)	(5,875)
0711	State Lottery	360	(60,068)	(60,068)	(60,068)	(8,735)
0718	Community Mental Health Medical	444	214,709	214,709	214,709	31,215
0722	Comptroller Debt Recovery Trust Fund	360	(231,708)	(231,708)	(231,708)	(33,685)
0724	Dept of Labor Federal Projects	452	85,894	85,894	85,894	12,486
0726	Federal Industrial Services	452	128,853	128,853	128,853	18,734
0731	IL Clean Water	532	(427,833)	(427,833)	(427,833)	(62,200)
0732	Secretary of State DUI Adminis	350	274,756	274,756	274,756	39,944
0733	Tobacco Settlement Recovery	482	2	2	2	1
0733	Tobacco Settlement Recovery	444	51,503	51,503	51,503	7,488
0737	Energy Administration	420	(34,280)	(34,280)	(34,280)	(4,986)
0740	Medicaid Buy In Program Revolv	478	(34,312)	(34,312)	(34,312)	(4,990)
0745	State's Attorney Appel Prosec Co	295	94,444	94,444	94,444	13,729
0746	Home Inspection Administration	440	(94,399)	(94,399)	(94,399)	(13,726)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	53	53	53	7
0755	State Employees Def Comp Plan	416	(154,383)	(154,383)	(154,383)	(22,445)
0757	Child Support Administrative	478	(3,205,643)	(3,205,643)	(3,205,643)	(466,054)
0762	Local Initiative	444	128,811	128,811	128,811	18,725
0763	Tourism Promotions	420/422	155,781	155,781	155,781	22,650
0765	Federal Surface Mining Control	422	94,703	94,703	94,703	13,771
0772	Career and Technical Education	684	(51,472)	(51,472)	(51,472)	(7,482)
0773	ISAC Loan Purch Prog Payroll	691	17,254	17,254	17,254	2,510
0776	Pres Libr & Museum Operating	541	-	-	-	-

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**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
0790	Private Sewage Disposal Program	482	\$ (1,015)	\$ (1,015)	\$ 4,252	\$ 12,165	\$ 1,852
0792	Cemetery Oversight Lcns&Dsepln	440	(105,151)	(105,151)	(89,833)	(66,813)	(9,467)
0795	Bank & Trust Company	440/360	(712,630)	(712,630)	(382,804)	112,841	21,727
0796	Nuclear Safety Emerg Preparedness	588/360	(482,526)	(482,526)	(156,528)	333,362	53,726
0798	Rehab Servs EL & Second ED Act	444	27,348	27,348	31,178	36,933	5,432
0801	AG State Proj & Crt Order Dist	340	239,438	239,438	470,651	818,106	122,671
0802	Personal Property Tax Replace	360	(6,137,581)	(6,137,581)	(3,942,245)	(643,222)	(58,083)
0802	Personal Property Tax Replace	492	(1,990,217)	(1,990,217)	(1,350,190)	(388,395)	(46,138)
0802	Personal Property Tax Replace	580	(228,705)	(228,705)	(98,497)	97,171	16,231
0802	Personal Property Tax Replace	548	(148,041)	(148,041)	(104,479)	(39,016)	(4,968)
0802	Personal Property Tax Replace	295	75,207	75,207	85,739	101,564	14,936
0817	State Police Operations Assist	493	-	-	-	-	-
0821	Dram Shop	567/444/492	(342,742)	(342,742)	(215,886)	(25,254)	(1,625)
0823	IL State Dental Disciplinary	440	(69,081)	(69,081)	(54,719)	(33,138)	(4,584)
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(71,332)	(71,332)	47,865	226,988	34,923
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	9,311	9,311	13,620	20,095	2,992
0850	Real Estate License Admin	360/440	(378,388)	(378,388)	(264,935)	(94,445)	(11,903)
0855	National Flood Insurance Program	422	25,319	25,319	39,681	61,262	9,137
0859	Federal Energy	420/532	41,894	41,894	47,161	55,074	8,090
0863	Cycle Rider Safety Training	494	98,336	98,336	110,303	128,288	18,842
0870	Low Income Energy Block Grant	420	(225,845)	(225,845)	(163,134)	(68,897)	(9,005)
0871	Community Services Block Grant	420	(70,237)	(70,237)	(45,823)	(9,136)	(932)
0872	Maternal & Child Health Serv Blk	482	(196,183)	(196,183)	(149,750)	(79,971)	(10,877)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(132,337)	(132,337)	(97,393)	(44,878)	(5,962)
0875	Com Dev/Small City Blk Grant	420	(47,839)	(47,839)	(26,298)	6,074	1,233
0876	Community MH Servs Block Grant	444	(92,208)	(92,208)	(79,283)	(59,860)	(8,495)
0879	Traffic & Crim Conviction Sur	569/493	(331,726)	(331,726)	(258,006)	(147,223)	(20,214)
0882	Sheffield 2/1982 Agreed Order	588	(79,852)	(79,852)	(78,416)	(76,258)	(11,065)
0883	Intra-Agency Services	420	(723,830)	(723,830)	(595,058)	(401,549)	(56,300)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-

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Actual and Expected Experience

Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0790	Private Sewage Disposal Program	482	\$ (2,139)	\$ (2,139)	\$ (2,156)	\$ (175)	\$ 21
0792	Cemetery Oversight Lcns&Dsepln	440	(6,221)	(6,221)	(6,273)	(510)	62
0795	Bank & Trust Company	440/360	(133,953)	(133,953)	(135,071)	(10,980)	1,329
0796	Nuclear Safety Emerg Preparedness	588/360	(132,398)	(132,398)	(133,502)	(10,852)	1,314
0798	Rehab Servs EL & Second ED Act	444	(1,555)	(1,555)	(1,568)	(127)	15
0801	AG State Proj & Crt Order Dist	340	(93,903)	(93,903)	(94,687)	(7,697)	932
0802	Personal Property Tax Replace	360	(891,596)	(891,596)	(899,033)	(73,081)	8,848
0802	Personal Property Tax Replace	492	(259,935)	(259,935)	(262,104)	(21,306)	2,580
0802	Personal Property Tax Replace	580	(52,881)	(52,881)	(53,322)	(4,334)	525
0802	Personal Property Tax Replace	548	(17,692)	(17,692)	(17,840)	(1,450)	176
0802	Personal Property Tax Replace	295	(4,277)	(4,277)	(4,313)	(351)	42
0817	State Police Operations Assist	493	-	-	-	-	-
0821	Dram Shop	567/444/492	(51,520)	(51,520)	(51,950)	(4,223)	511
0823	IL State Dental Disciplinary	440	(5,833)	(5,833)	(5,881)	(478)	58
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(48,410)	(48,410)	(48,814)	(3,968)	480
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	(1,750)	(1,750)	(1,764)	(143)	17
0850	Real Estate License Admin	360/440	(46,077)	(46,077)	(46,461)	(3,777)	457
0855	National Flood Insurance Program	422	(5,833)	(5,833)	(5,881)	(478)	58
0859	Federal Energy	420/532	(2,139)	(2,139)	(2,156)	(175)	21
0863	Cycle Rider Safety Training	494	(4,860)	(4,860)	(4,901)	(398)	48
0870	Low Income Energy Block Grant	420	(25,469)	(25,469)	(25,681)	(2,088)	253
0871	Community Services Block Grant	420	(9,915)	(9,915)	(9,998)	(813)	98
0872	Maternal & Child Health Serv Blk	482	(18,858)	(18,858)	(19,016)	(1,546)	187
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(14,192)	(14,192)	(14,311)	(1,163)	141
0875	Com Dev/Small City Blk Grant	420	(8,749)	(8,749)	(8,822)	(717)	87
0876	Community MH Servs Block Grant	444	(5,249)	(5,249)	(5,293)	(430)	52
0879	Traffic & Crim Conviction Sur	569/493	(29,940)	(29,940)	(30,190)	(2,454)	297
0882	Sheffield 2/1982 Agreed Order	588	(583)	(583)	(588)	(48)	6
0883	Intra-Agency Services	420	(52,298)	(52,298)	(52,734)	(4,287)	519
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0790	Private Sewage Disposal Program	482	\$ (7,481)	\$ (7,481)	\$ (2,197)	\$ 3,735	\$ 581
0792	Cemetery Oversight Lcns&Dsepln	440	(21,762)	(21,762)	(6,392)	10,865	1,691
0795	Bank & Trust Company	440/360	(468,570)	(468,570)	(137,626)	233,928	36,407
0796	Nuclear Safety Emerg Preparedness	588/360	(463,130)	(463,130)	(136,028)	231,212	35,985
0798	Rehab Servs EL & Second ED Act	444	(5,441)	(5,441)	(1,598)	2,716	423
0801	AG State Proj & Crt Order Dist	340	(328,475)	(328,475)	(96,478)	163,987	25,522
0802	Personal Property Tax Replace	360	(3,118,815)	(3,118,815)	(916,042)	1,557,029	242,328
0802	Personal Property Tax Replace	492	(909,258)	(909,258)	(267,062)	453,935	70,648
0802	Personal Property Tax Replace	580	(184,980)	(184,980)	(54,331)	92,349	14,373
0802	Personal Property Tax Replace	548	(61,887)	(61,887)	(18,177)	30,896	4,809
0802	Personal Property Tax Replace	295	(14,962)	(14,962)	(4,394)	7,469	1,163
0817	State Police Operations Assist	493	-	-	-	-	-
0821	Dram Shop	567/444/492	(180,219)	(180,219)	(52,933)	89,972	14,003
0823	IL State Dental Disciplinary	440	(20,402)	(20,402)	(5,992)	10,186	1,585
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(169,338)	(169,338)	(49,737)	84,540	13,157
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	(6,121)	(6,121)	(1,798)	3,056	476
0850	Real Estate License Admin	360/440	(161,177)	(161,177)	(47,340)	80,466	12,523
0855	National Flood Insurance Program	422	(20,402)	(20,402)	(5,992)	10,186	1,585
0859	Federal Energy	420/532	(7,481)	(7,481)	(2,197)	3,735	581
0863	Cycle Rider Safety Training	494	(17,002)	(17,002)	(4,994)	8,488	1,321
0870	Low Income Energy Block Grant	420	(89,090)	(89,090)	(26,167)	44,477	6,922
0871	Community Services Block Grant	420	(34,684)	(34,684)	(10,187)	17,315	2,695
0872	Maternal & Child Health Serv Blk	482	(65,967)	(65,967)	(19,376)	32,933	5,126
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(49,645)	(49,645)	(14,582)	24,785	3,857
0875	Com Dev/Small City Blk Grant	420	(30,603)	(30,603)	(8,989)	15,278	2,378
0876	Community MH Servs Block Grant	444	(18,362)	(18,362)	(5,393)	9,167	1,427
0879	Traffic & Crim Conviction Sur	569/493	(104,731)	(104,731)	(30,761)	52,286	8,138
0882	Sheffield 2/1982 Agreed Order	588	(2,040)	(2,040)	(599)	1,019	159
0883	Intra-Agency Services	420	(182,940)	(182,940)	(53,732)	91,330	14,214
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-



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

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Change in Proportionate Share FY19 Layer (Continued)

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

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		<u>Total Recognition of Deferred Inflows and Outflows</u>					
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0888	Design Professional Admin & In	440	\$ (84,783)	\$ (84,783)	\$ (61,805)	\$ (27,275)	\$ (3,597)
0894	DNR Federal Projects	422	(134,792)	(134,792)	(74,954)	14,967	3,142
0896	Public Health Spec State Projects	482	122,639	122,639	154,234	201,712	29,837
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	285,550	285,550	321,932	376,604	55,343
0904	IL State Police Federal Projs	493	(458,830)	(458,830)	(353,037)	(194,057)	(26,506)
0905	IL Forestry Development	422	(250,150)	(250,150)	(207,065)	(142,322)	(19,997)
0906	State Police Services	493	(797,657)	(797,657)	(581,283)	(256,129)	(33,744)
0911	Juvenile Justice Trust	444	-	-	-	-	-
0912	Cannibis Regulation	440	-	-	-	-	-
0912	Cannibis Regulation	546	-	-	-	-	-
0913	Federal Workforce Training	420	(627,219)	(627,219)	(457,279)	(201,903)	(26,610)
0920	Metabolic Screening and Treatment	482	(10,813)	(10,813)	122,266	322,251	48,996
0921	DHS Recoveries Trust	444	(299,875)	(299,875)	(27,013)	383,027	60,088
0922	Insurance Producer Admin	446/360	(1,336,563)	(1,336,563)	(918,655)	(290,646)	(35,513)
0925	Coal Technology Assist	422	830,767	830,767	944,698	1,115,907	164,078
0929	Violent Crime Victims Assist	340	(192,795)	(192,795)	(87,002)	71,978	12,170
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(34,327)	(34,327)	(4,990)
0940	Self-Insurers Security	563	(19,922)	(19,922)	(13,700)	(4,347)	(534)
0942	Low-Level Rad Waste Fac Dev&Op	588	71,859	71,859	79,518	91,028	13,359
0944	Enviro Protection Permit & Insp	532	(531,339)	(531,339)	(324,539)	(13,771)	1,335
0947	Governor's Grant	310	-	-	-	-	-
0951	Narcotics Profit Forfeiture	295	13,532	13,532	20,234	30,305	4,513
0962	Park & Conservation	422/360	(2,912,198)	(2,912,198)	(2,204,195)	(1,140,249)	(154,352)
0963	Vehicle Inspection	532	(1,166,998)	(1,166,998)	(997,537)	(742,880)	(105,268)
0963	Vehicle Inspection	350	(145,991)	(145,991)	(84,718)	7,361	2,062
0969	Local Tourism Fund	420	(128,726)	(128,726)	(128,726)	(128,726)	(18,717)
0971	Build Illinois Bond	420/482/507	(127,976)	(127,976)	(95,425)	(46,508)	(6,234)
0973	IL Capital Revolving Loan	420	(109,960)	(109,960)	(106,130)	(100,375)	(14,532)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0988	Attorney General Federal Grant	340	(75,775)	(75,775)	(67,158)	(54,210)	(7,744)
0991	Abandoned Minded Lands Reclam	422	(373,316)	(373,316)	(286,192)	(155,267)	(21,170)
0997	Insurance Financial Regulation	446	(969,454)	(969,454)	(574,045)	20,153	9,313
UNIV	Chicago State Univ	608	(122,864)	(122,864)	(60,153)	34,084	5,968

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0888	Design Professional Admin & In	440	\$ (9,332)	\$ (9,332)	\$ (9,410)	\$ (765)	\$ 93
0894	DNR Federal Projects	422	(24,302)	(24,302)	(24,505)	(1,992)	241
0896	Public Health Spec State Projects	482	(12,832)	(12,832)	(12,939)	(1,052)	127
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	(14,776)	(14,776)	(14,899)	(1,211)	147
0904	IL State Police Federal Projs	493	(42,966)	(42,966)	(43,325)	(3,522)	426
0905	IL Forestry Development	422	(17,498)	(17,498)	(17,643)	(1,434)	174
0906	State Police Services	493	(87,876)	(87,876)	(88,609)	(7,203)	872
0911	Juvenile Justice Trust	444	-	-	-	-	-
0912	Cannibis Regulation	440	-	-	-	-	-
0912	Cannibis Regulation	546	-	-	-	-	-
0913	Federal Workforce Training	420	(69,018)	(69,018)	(69,594)	(5,657)	685
0920	Metabolic Screening and Treatment	482	(54,048)	(54,048)	(54,499)	(4,430)	536
0921	DHS Recoveries Trust	444	(110,818)	(110,818)	(111,742)	(9,083)	1,100
0922	Insurance Producer Admin	446/360	(169,726)	(169,726)	(171,142)	(13,912)	1,684
0925	Coal Technology Assist	422	(46,271)	(46,271)	(46,657)	(3,793)	459
0929	Violent Crime Victims Assist	340	(42,966)	(42,966)	(43,325)	(3,522)	426
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(2,527)	(2,527)	(2,549)	(207)	25
0942	Low-Level Rad Waste Fac Dev&Op	588	(3,111)	(3,111)	(3,137)	(255)	31
0944	Enviro Protection Permit & Insp	532	(83,988)	(83,988)	(84,689)	(6,884)	833
0947	Governor's Grant	310	-	-	-	-	-
0951	Narcotics Profit Forfeiture	295	(2,722)	(2,722)	(2,745)	(223)	27
0962	Park & Conservation	422/360	(287,543)	(287,543)	(289,941)	(23,569)	2,853
0963	Vehicle Inspection	532	(68,824)	(68,824)	(69,398)	(5,641)	683
0963	Vehicle Inspection	350	(24,885)	(24,885)	(25,093)	(2,040)	247
0969	Local Tourism Fund	420	-	-	-	-	-
0971	Build Illinois Bond	420/482/507	(13,220)	(13,220)	(13,331)	(1,084)	131
0973	IL Capital Revolving Loan	420	(1,555)	(1,555)	(1,568)	(127)	15
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0988	Attorney General Federal Grant	340	(3,500)	(3,500)	(3,529)	(287)	35
0991	Abandoned Minded Lands Reclam	422	(35,384)	(35,384)	(35,679)	(2,900)	351
0997	Insurance Financial Regulation	446	(160,588)	(160,588)	(161,928)	(13,163)	1,594
UNIV	Chicago State Univ	608	(25,469)	(25,469)	(25,681)	(2,088)	253

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0888	Design Professional Admin & In	440	\$ (32,644)	\$ (32,644)	\$ (9,588)	\$ 16,297	\$ 2,536
0894	DNR Federal Projects	422	(85,009)	(85,009)	(24,968)	42,440	6,605
0896	Public Health Spec State Projects	482	(44,885)	(44,885)	(13,183)	22,408	3,488
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	(51,686)	(51,686)	(15,181)	25,803	4,016
0904	IL State Police Federal Projs	493	(150,296)	(150,296)	(44,144)	75,033	11,678
0905	IL Forestry Development	422	(61,207)	(61,207)	(17,977)	30,557	4,756
0906	State Police Services	493	(307,393)	(307,393)	(90,286)	153,462	23,884
0911	Juvenile Justice Trust	444	-	-	-	-	-
0912	Cannibis Regulation	440	-	-	-	-	-
0912	Cannibis Regulation	546	-	-	-	-	-
0913	Federal Workforce Training	420	(241,426)	(241,426)	(70,910)	120,529	18,759
0920	Metabolic Screening and Treatment	482	(189,060)	(189,060)	(55,530)	94,386	14,690
0921	DHS Recoveries Trust	444	(387,642)	(387,642)	(113,856)	193,525	30,119
0922	Insurance Producer Admin	446/360	(593,704)	(593,704)	(174,380)	296,399	46,130
0925	Coal Technology Assist	422	(161,857)	(161,857)	(47,540)	80,805	12,576
0929	Violent Crime Victims Assist	340	(150,296)	(150,296)	(44,144)	75,033	11,678
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(8,841)	(8,841)	(2,597)	4,414	687
0942	Low-Level Rad Waste Fac Dev&Op	588	(10,881)	(10,881)	(3,196)	5,432	845
0944	Enviro Protection Permit & Insp	532	(293,792)	(293,792)	(86,291)	146,672	22,827
0947	Governor's Grant	310	-	-	-	-	-
0951	Narcotics Profit Forfeiture	295	(9,521)	(9,521)	(2,796)	4,753	740
0962	Park & Conservation	422/360	(1,005,828)	(1,005,828)	(295,427)	502,147	78,152
0963	Vehicle Inspection	532	(240,746)	(240,746)	(70,711)	120,189	18,706
0963	Vehicle Inspection	350	(87,049)	(87,049)	(25,568)	43,458	6,764
0969	Local Tourism Fund	420	-	-	-	-	-
0971	Build Illinois Bond	420/482/507	(46,245)	(46,245)	(13,583)	23,087	3,593
0973	IL Capital Revolving Loan	420	(5,441)	(5,441)	(1,598)	2,716	423
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0988	Attorney General Federal Grant	340	(12,241)	(12,241)	(3,595)	6,111	951
0991	Abandoned Minded Lands Reclam	422	(123,773)	(123,773)	(36,354)	61,792	9,617
0997	Insurance Financial Regulation	446	(561,740)	(561,740)	(164,991)	280,442	43,647
UNIV	Chicago State Univ	608	(89,090)	(89,090)	(26,167)	44,477	6,922

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
As of July 1, 2019

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0888	Design Professional Admin & In	440	\$ -	\$ 220,261	\$ (42,807)	\$ (42,807)
0894	DNR Federal Projects	422	-	131,109	(25,481)	(25,481)
0896	Public Health Spec State Projects	482	928,002	-	180,356	180,356
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	1,811,240	-	352,012	352,012
0904	IL State Police Federal Projs	493	-	1,366,450	(265,568)	(265,568)
0905	IL Forestry Development	422	-	882,152	(171,445)	(171,445)
0906	State Police Services	493	-	2,070,440	(402,388)	(402,388)
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannibis Regulation	440	-	-	-	-
0912	Cannibis Regulation	546	-	-	-	-
0913	Federal Workforce Training	420	-	1,629,929	(316,775)	(316,775)
0920	Metabolic Screening and Treatment	482	1,195,245	-	232,295	232,295
0921	DHS Recoveries Trust	444	1,021,794	-	198,585	198,585
0922	Insurance Producer Admin	446/360	-	2,948,992	(573,133)	(573,133)
0925	Coal Technology Assist	422	5,345,518	-	1,038,895	1,038,895
0929	Violent Crime Victims Assist	340	2,401	-	467	467
0938	Hearing Instrument Dispen Exam	482	-	176,625	(34,327)	(34,327)
0940	Self-Insurers Security	563	-	44,016	(8,554)	(8,554)
0942	Low-Level Rad Waste Fac Dev&Op	588	441,738	-	85,851	85,851
0944	Enviro Protection Permit & Insp	532	-	790,120	(153,559)	(153,559)
0947	Governor's Grant	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	132,621	-	25,775	25,775
0962	Park & Conservation	422/360	-	8,329,492	(1,618,827)	(1,618,827)
0963	Vehicle Inspection	532	-	4,411,797	(857,428)	(857,428)
0963	Vehicle Inspection	350	-	175,234	(34,057)	(34,057)
0969	Local Tourism Fund	420	-	662,347	(128,726)	(128,726)
0971	Build Illinois Bond	420/482/507	-	352,513	(68,511)	(68,511)
0973	IL Capital Revolving Loan	420	-	529,790	(102,964)	(102,964)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	-	308,900	(60,034)	(60,034)
0991	Abandoned Minded Lands Reclam	422	-	1,101,933	(214,159)	(214,159)
0997	Insurance Financial Regulation	446	-	1,271,558	(247,126)	(247,126)
UNIV	Chicago State Univ	608	-	42,732	(8,305)	(8,305)

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0888	Design Professional Admin & In	440	\$ (42,807)	\$ (42,807)	\$ (42,807)	\$ (6,226)
0894	DNR Federal Projects	422	(25,481)	(25,481)	(25,481)	(3,704)
0896	Public Health Spec State Projects	482	180,356	180,356	180,356	26,222
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	352,012	352,012	352,012	51,180
0904	IL State Police Federal Projs	493	(265,568)	(265,568)	(265,568)	(38,610)
0905	IL Forestry Development	422	(171,445)	(171,445)	(171,445)	(24,927)
0906	State Police Services	493	(402,388)	(402,388)	(402,388)	(58,500)
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannibis Regulation	440	-	-	-	-
0912	Cannibis Regulation	546	-	-	-	-
0913	Federal Workforce Training	420	(316,775)	(316,775)	(316,775)	(46,054)
0920	Metabolic Screening and Treatment	482	232,295	232,295	232,295	33,770
0921	DHS Recoveries Trust	444	198,585	198,585	198,585	28,869
0922	Insurance Producer Admin	446/360	(573,133)	(573,133)	(573,133)	(83,327)
0925	Coal Technology Assist	422	1,038,895	1,038,895	1,038,895	151,043
0929	Violent Crime Victims Assist	340	467	467	467	66
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(34,327)	(4,990)
0940	Self-Insurers Security	563	(8,554)	(8,554)	(8,554)	(1,246)
0942	Low-Level Rad Waste Fac Dev&Op	588	85,851	85,851	85,851	12,483
0944	Enviro Protection Permit & Insp	532	(153,559)	(153,559)	(153,559)	(22,325)
0947	Governor's Grant	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	25,775	25,775	25,775	3,746
0962	Park & Conservation	422/360	(1,618,827)	(1,618,827)	(1,618,827)	(235,357)
0963	Vehicle Inspection	532	(857,428)	(857,428)	(857,428)	(124,657)
0963	Vehicle Inspection	350	(34,057)	(34,057)	(34,057)	(4,949)
0969	Local Tourism Fund	420	(128,726)	(128,726)	(128,726)	(18,717)
0971	Build Illinois Bond	420/482/507	(68,511)	(68,511)	(68,511)	(9,958)
0973	IL Capital Revolving Loan	420	(102,964)	(102,964)	(102,964)	(14,970)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	(60,034)	(60,034)	(60,034)	(8,730)
0991	Abandoned Minded Lands Reclam	422	(214,159)	(214,159)	(214,159)	(31,138)
0997	Insurance Financial Regulation	446	(247,126)	(247,126)	(247,126)	(35,928)
UNIV	Chicago State Univ	608	(8,305)	(8,305)	(8,305)	(1,207)

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
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As of July 1, 2019

			<u>Total Recognition of Deferred Inflows and Outflows</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
UNIV	Eastern IL Univ	612	\$ (570,859)	\$ (570,859)	\$ (507,191)	\$ (411,515)	\$ (58,802)
UNIV	Governor's State Univ	616	(789,015)	(789,015)	(690,402)	(542,212)	(77,237)
UNIV	Northeastern State Univ	620	(958,215)	(958,215)	(507,754)	169,171	31,864
UNIV	Western IL Univ	628	(129,315)	(129,315)	64,081	354,706	54,692
UNIV	Illinois State Univ	636	10,124	10,124	334,206	821,219	124,624
UNIV	Northern IL Univ	644	(1,263,933)	(1,263,933)	(777,569)	(46,692)	1,060
UNIV	Southern IL Univ	664	(2,414,194)	(2,414,194)	(731,550)	1,797,030	288,422
UNIV	University of IL	676	(25,237,274)	(25,237,274)	(11,351,029)	9,516,409	1,607,664
UNIV	University of IL - Foundation	676A	781,710	781,710	1,247,489	1,947,435	290,648
UNIV	University of IL - Alumni Association	676B	709,263	709,263	753,303	819,486	119,852
			<u>\$ (872,377,572)</u>	<u>\$ (872,377,572)</u>	<u>\$ (393,673,591)</u>	<u>\$ 325,694,773</u>	<u>\$ 55,077,380</u>
0455	IL State Toll Highway	557	(13,272,578)	(13,272,578)	(7,163,447)	2,016,996	391,840
<b>Grand Total</b>			<u><u>\$ (885,650,150)</u></u>	<u><u>\$ (885,650,150)</u></u>	<u><u>\$ (400,837,038)</u></u>	<u><u>\$ 327,711,769</u></u>	<u><u>\$ 55,469,220</u></u>



STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
As of July 1, 2019

Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
UNIV	Eastern IL Univ	612	\$ (25,857)	\$ (25,857)	\$ (26,073)	\$ (2,119)	\$ 257
UNIV	Governor's State Univ	616	(40,050)	(40,050)	(40,384)	(3,283)	397
UNIV	Northeastern State Univ	620	(182,946)	(182,946)	(184,472)	(14,995)	1,816
UNIV	Western IL Univ	628	(78,544)	(78,544)	(79,200)	(6,438)	779
UNIV	Illinois State Univ	636	(131,620)	(131,620)	(132,718)	(10,788)	1,306
UNIV	Northern IL Univ	644	(197,528)	(197,528)	(199,175)	(16,191)	1,960
UNIV	Southern IL Univ	664	(683,376)	(683,376)	(689,076)	(56,014)	6,782
UNIV	University of IL	676	(5,639,647)	(5,639,647)	(5,686,687)	(462,261)	55,966
UNIV	University of IL - Foundation	676A	(189,168)	(189,168)	(190,746)	(15,505)	1,877
UNIV	University of IL - Alumni Association	676B	(17,886)	(17,886)	(18,036)	(1,466)	177
			<u>\$ (194,416,961)</u>	<u>\$ (194,416,961)</u>	<u>\$ (196,038,565)</u>	<u>\$ (15,935,637)</u>	<u>\$ 1,929,332</u>
0455	IL State Toll Highway	557	(2,481,113)	(2,481,113)	(2,501,807)	(203,368)	24,622
	<b>Grand Total</b>		<u><u>\$ (196,898,074)</u></u>	<u><u>\$ (196,898,074)</u></u>	<u><u>\$ (198,540,372)</u></u>	<u><u>\$ (16,139,005)</u></u>	<u><u>\$ 1,953,954</u></u>

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
As of July 1, 2019

Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
UNIV	Eastern IL Univ	612	\$ (90,450)	\$ (90,450)	\$ (26,566)	\$ 45,156	\$ 7,028
UNIV	Governor's State Univ	616	(140,095)	(140,095)	(41,148)	69,941	10,885
UNIV	Northeastern State Univ	620	(639,949)	(639,949)	(187,962)	319,486	49,723
UNIV	Western IL Univ	628	(274,750)	(274,750)	(80,698)	137,165	21,348
UNIV	Illinois State Univ	636	(460,409)	(460,409)	(135,229)	229,854	35,773
UNIV	Northern IL Univ	644	(690,954)	(690,954)	(202,943)	344,950	53,686
UNIV	Southern IL Univ	664	(2,390,457)	(2,390,457)	(702,113)	1,193,405	185,736
UNIV	University of IL	676	(19,727,561)	(19,727,561)	(5,794,276)	9,848,736	1,532,809
UNIV	University of IL - Foundation	676A	(661,711)	(661,711)	(194,354)	330,351	51,414
UNIV	University of IL - Alumni Association	676B	(62,567)	(62,567)	(18,377)	31,236	4,861
			<u>\$ (680,073,111)</u>	<u>\$ (680,073,111)</u>	<u>\$ (199,747,526)</u>	<u>\$ 339,517,910</u>	<u>\$ 52,840,920</u>
0455	IL State Toll Highway	557	(8,678,965)	(8,678,965)	(2,549,140)	4,332,864	674,346
<b>Grand Total</b>			<u><u>\$ (688,752,076)</u></u>	<u><u>\$ (688,752,076)</u></u>	<u><u>\$ (202,296,666)</u></u>	<u><u>\$ 343,850,774</u></u>	<u><u>\$ 53,515,266</u></u>

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
As of July 1, 2019

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
UNIV	Eastern IL Univ	612	\$ -	\$ 2,338,847	\$ (454,552)	\$ (454,552)
UNIV	Governor's State Univ	616	-	3,132,869	(608,870)	(608,870)
UNIV	Northeastern State Univ	620	-	696,275	(135,320)	(135,320)
UNIV	Western IL Univ	628	1,152,460	-	223,979	223,979
UNIV	Illinois State Univ	636	3,098,310	-	602,153	602,153
UNIV	Northern IL Univ	644	-	1,931,841	(375,451)	(375,451)
UNIV	Southern IL Univ	664	3,394,099	-	659,639	659,639
UNIV	University of IL	676	668,559	-	129,934	129,934
UNIV	University of IL - Foundation	676A	8,400,302	-	1,632,589	1,632,589
UNIV	University of IL - Alumni Association	676B	4,063,394	-	789,716	789,716
			<u>\$ 1,129,764,304</u>	<u>\$ 1,118,894,676</u>	<u>\$ 2,112,500</u>	<u>\$ 2,112,500</u>
0455	IL State Toll Highway	557	-	10,869,628	(2,112,500)	(2,112,500)
		<b>Grand Total</b>	<u><u>\$ 1,129,764,304</u></u>	<u><u>\$ 1,129,764,304</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
As of July 1, 2019

		<u>Change in Proportionate Share FY19 Layer (Continued)</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
UNIV	Eastern IL Univ	612	\$ (454,552)	\$ (454,552)	\$ (454,552)	\$ (66,087)
UNIV	Governor's State Univ	616	(608,870)	(608,870)	(608,870)	(88,519)
UNIV	Northeastern State Univ	620	(135,320)	(135,320)	(135,320)	(19,675)
UNIV	Western IL Univ	628	223,979	223,979	223,979	32,565
UNIV	Illinois State Univ	636	602,153	602,153	602,153	87,545
UNIV	Northern IL Univ	644	(375,451)	(375,451)	(375,451)	(54,586)
UNIV	Southern IL Univ	664	659,639	659,639	659,639	95,904
UNIV	University of IL	676	129,934	129,934	129,934	18,889
UNIV	University of IL - Foundation	676A	1,632,589	1,632,589	1,632,589	237,357
UNIV	University of IL - Alumni Association	676B	789,716	789,716	789,716	114,814
			<u>\$ 2,112,500</u>	<u>\$ 2,112,500</u>	<u>\$ 2,112,500</u>	<u>\$ 307,128</u>
0455	IL State Toll Highway	557	<u>(2,112,500)</u>	<u>(2,112,500)</u>	<u>(2,112,500)</u>	<u>(307,128)</u>
	<b>Grand Total</b>		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
TOLL HIGHWAY SPECIFIC LIABILITY/PERCENTAGE CALCULATION  
For the Year Ended June 30, 2020

\$ 36,658,574,396 Total Unfunded Actuarial Accrued Liability from Actuary Report  
\$ 661,739,650 Total OPEB Liability from Actuary (Toll Highway Related Active/Inactive Employees/Retirees)  
\$ 456,698,517 OPEB Liability Specific to Toll Highway Based on 3 Year Average

**1.2458% Calculated Percentage Toll Highway Liability to Total Liability**

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, 2020

<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	\$ 664,714,492	26.4098%
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	1,368,066,708	54.3548%
0001	General Revenue Requested Appropriation - relating to State Agencies	350		
0001	General Revenue Requested Appropriation - relating to State Agencies	416		
0001	General Revenue Requested Appropriation - relating to State Agencies	418		
0001	General Revenue Requested Appropriation - relating to State Agencies	426		
0001	General Revenue Requested Appropriation - relating to State Agencies	444		
0001	General Revenue Requested Appropriation - relating to State Agencies	478		
0001	General Revenue Requested Appropriation - relating to State Agencies	492		
0001	General Revenue Requested Appropriation - relating to State Agencies	494		
0001	General Revenue Requested Appropriation - relating to State Agencies	511		
0001	General Revenue Requested Appropriation - relating to State Agencies	586		
0001	General Revenue Requested Appropriation - relating to State Agencies	691		
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		

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<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>GRF Covered Wages</b>	<b>Secondary Allocation</b>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities		
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	\$ 3,017,104,069	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350	175,554,278	5.8186%
0001	General Revenue Requested Appropriation - relating to State Agencies	416	5,799,282	0.1922%
0001	General Revenue Requested Appropriation - relating to State Agencies	418	224,274,732	7.4334%
0001	General Revenue Requested Appropriation - relating to State Agencies	426	953,915,039	31.6169%
0001	General Revenue Requested Appropriation - relating to State Agencies	444	827,609,550	27.4306%
0001	General Revenue Requested Appropriation - relating to State Agencies	478	60,062,798	1.9907%
0001	General Revenue Requested Appropriation - relating to State Agencies	492	39,071,344	1.2950%
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	586	18,794,094	0.6229%
0001	General Revenue Requested Appropriation - relating to State Agencies	691	7,249,762	0.2403%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	704,773,190	23.3594%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0001	General Revenue	812	\$ -	0.0000%
0007	Education Assistance Fund	812	42,186,370	1.6764%
0011	Road	494	161,533,300	6.4179%
0011	Road	360	26,061	0.0010%
0012	Motor Fuel Tax	492	3,729,720	0.1482%
0012	Motor Fuel Tax	494	1,724,819	0.0685%
0013	Prevent & Treat Alcohol & Sub	444	417,055	0.0166%
0014	Food & Drug Safety	482	-	0.0000%
0016	Teacher Certificate Fee Revolving	586	218,917	0.0087%
0018	Transportation Regulatory	524	1,227,588	0.0488%
0021	Financial Institutions	440	418,423	0.0166%
0022	General Professions Dedicated	440	429,557	0.0171%
0026	Live & Learn	350	57,204	0.0023%
0036	IL Veterans' Rehabilitation	444	-	0.0000%
0039	State Boating Act	422	1,098,684	0.0437%
0040	State Parks	422	397,648	0.0158%
0041	Wildlife & Fish	422	4,691,489	0.1864%
0042	Salmon	422	38,248	0.0015%
0044	Lobbyist Registration Admin	350	104,728	0.0042%
0045	Agricultural Premium	406	-	0.0000%
0047	Fire Prevention	592	1,961,076	0.0779%
0048	Rural/Downstate Health Access	482	7,878	0.0003%
0050	Mental Health	444	544,314	0.0216%
0051	Amusement Ride & Patron Safety	452	25,258	0.0010%
0052	Federal Title III SS & Employ	427	18,693,749	0.7427%
0052	Federal Title III SS & Employ	360	25,562	0.0010%
0054	State Pensions	370	1,232,403	0.0490%
0057	IL State Pharmacy Disciplinary	440	179,067	0.0071%
0059	Public Utility	524	2,679,613	0.1065%
0063	Public Health Services	482	5,725,458	0.2275%
0065	US Environmental Protection	532	2,570,577	0.1021%
0067	Radiation Protection	588	630,654	0.0251%
0068	Hospital Licensure Fund	482	53,432	0.0021%
0072	Underground Storage Tank	532	862,157	0.0343%
0072	Underground Storage Tank	592	384,493	0.0153%
0072	Underground Storage Tank	492	193,272	0.0077%
0074	EPA Special State Projects Trust Fund	532	30,980	0.0012%
0075	Compassionate Use of Medical Cannabis	406	238,276	0.0095%
0075	Compassionate Use of Medical Cannabis	482	258,591	0.0103%
0075	Compassionate Use of Medical Cannabis	440	103,036	0.0041%
0075	Compassionate Use of Medical Cannabis	493	21,422	0.0009%
0077	Mines & Minerals UIC	422	17,627	0.0007%
0078	Solid Waste Management	532	899,247	0.0357%
0081	Vocational Rehabilitation	444	8,246,381	0.3276%
0082	Distance Learning	601	6,284	0.0002%
0085	IL Gaming Law Enforcement	340	73,150	0.0029%
0085	IL Gaming Law Enforcement	492	-	0.0000%



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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0089	Subtitle D Management	532	\$ 161,056	0.0064%
0090	Special Federal Grant Project	295	-	0.0000%
0091	Clean Air Act (CAA) Permit	532	1,154,166	0.0459%
0093	IL State Medical Disciplinary	440	396,012	0.0157%
0103	State Treasurer's Admin	370	1,303,347	0.0518%
0117	St Appellate Defender Federal	290	-	0.0000%
0118	Facility Licensing	482	188,093	0.0075%
0129	State Gaming	565	4,587,171	0.1823%
0129	State Gaming	444	17,069	0.0007%
0131	Council on Dev Disabilities	558	98,099	0.0039%
0137	Plugging & Restoration	422	78,873	0.0031%
0141	Capital Development	511	2,287,297	0.0909%
0141	Capital Development	422	114,274	0.0045%
0141	Capital Development	507	147,607	0.0059%
0144	SBE Special Purpose Trust	586	498,557	0.0198%
0145	Explosives Regulatory	422	26,060	0.0010%
0146	Aggregate Operations Regulatory	422	26,060	0.0010%
0147	Coal Mining Regulatory	422	5,524	0.0002%
0148	Mental Health Reporting	444	38,248	0.0015%
0148	Mental Health Reporting	493	25,956	0.0010%
0151	Reg CPA Admin & Disciplinary	440	84,078	0.0033%
0152	State Crime Laboratory	493	151,922	0.0060%
0156	Motor Vehicle Theft Prevention	546/350	197,055	0.0078%
0159	SBE Teacher Certification Institution	586	246,371	0.0098%
0161	SBE GED Testing Fund	684	6,664	0.0003%
0163	Weights & Measures	406	569,378	0.0226%
0163	Weights & Measures	360	9,193	0.0004%
0166	State Police Merit BD Public Safety	591	340,734	0.0135%
0167	Division of Corp Regis LLP	350	5,444	0.0002%
0169	IL Independent Tax Tribunal	564	-	0.0000%
0175	IL School Asbestos Abatement	482	133,853	0.0053%
0177	CHIP Board Payroll Trust	527	32,102	0.0013%
0182	Driver Services Administration	350	210,561	0.0084%
0184	ICJIA Violence Prevention	546	23,482	0.0009%
0185	Secretary of State Spec Lic Pl	350	244,296	0.0097%
0193	Loc Govt Health Insurance Res	416	74,787	0.0030%
0195	IPTIP Administrative Trust	370	239,667	0.0095%
0199	Illinois Fisheries Management	422	64,684	0.0026%
0203	Tchr Health Insurance Security	416	156,951	0.0062%
0207	Pollution Control Board St Tr	532	-	0.0000%
0209	State Police Firearm Services	493	893,496	0.0355%
0211	DHS Technology Initiative	444	160,502	0.0064%
0214	Brownfields Redevelopment	532	4,801	0.0002%
0215	Capital Develop Brd Revolving	511	-	0.0000%
0218	Professions Indirect Cost	440	2,311,573	0.0918%
0218	Professions Indirect Cost	360	38,573	0.0015%
0220	DCFS Children's Services	360	19,913	0.0008%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0238	IL Health Facilities Planning	482	\$ 82,631	0.0033%
0240	Emergency Public Health	482	127,285	0.0051%
0242	ISAC Accounts Receivable	691	9,187	0.0004%
0243	Credit Union	440	275,373	0.0109%
0244	Savings & Resid Finance Reg	440	341,964	0.0136%
0258	Nursing Dedicated & Professional	440/482	235,471	0.0094%
0259	Optometric Licn & Disc Brd	440	32,060	0.0013%
0261	Underground Resource Conserv	422	181,488	0.0072%
0270	Water Revolving	532	1,854,936	0.0737%
0274	Self-Insurers Administration	563	29,623	0.0012%
0276	Drunk&Drugged Driving Prevention	444	38,042	0.0015%
0285	Long Term Care Monitor/Receive	482	2,278,997	0.0905%
0286	IL Affordable Housing Trust	492	8,044	0.0003%
0287	Home Care Services Agy Licensure	482	166,211	0.0066%
0288	Community Water Supply Lab	532	115,801	0.0046%
0290	Fertilizer Control	406	207,769	0.0083%
0292	Security Investors Education	350	12,188	0.0005%
0294	Used Tire Management	532/482	703,758	0.0280%
0298	Natural Areas Acquisition	422	858,117	0.0341%
0299	Open Space Lands Acquis&Devel	422	180,749	0.0072%
0318	ICJIA Vio Prevent Sp Prj	546	-	0.0000%
0318	ICJIA Vio Prevent Sp Prj	482	-	0.0000%
0326	African American HIV/Aids	482	-	0.0000%
0327	Tatoo & Body Prcng Estab Regis	482	20,315	0.0008%
0329	County Provider Trust	478	558,894	0.0222%
0333	Federal Support Agreement Rev	466	1,473,657	0.0586%
0335	Criminal Justice Info Projects	546	20,359	0.0008%
0336	Environmental Lab Certificate	532	32,102	0.0013%
0339	Illinois Community College Board Contracts and Grants Fund	684	-	0.0000%
0340	Public Health Lab Serv Rev	482	15,792	0.0006%
0342	Audit Expense	103	-	0.0000%
0344	Care Prov for Persons with DD	478	19,913	0.0008%
0345	Long Term Care Provider	478	70,236	0.0028%
0345	Long Term Care Provider	482	77,298	0.0031%
0350	ICCB Federal Trust	684	16,088	0.0006%
0357	Child Labor Enforcement	452	58,759	0.0023%
0359	IMSA Special Purposes Trust Fund	692	23,550	0.0009%
0360	Lead Poisoning Screening	482	500,769	0.0199%
0362	Securities Audit & Enforcement	350	868,659	0.0345%
0363	Dept of Business Serv Sp Ops	350	1,524,231	0.0606%
0368	Drug Treatment	444	-	0.0000%
0369	Feed Control	406	201,726	0.0080%
0370	Tanning Facility Permit	482	31,334	0.0012%
0372	Plumbing Licensure & Program	482	330,584	0.0131%
0384	Tax Compliance & Admin	492	7,535,251	0.2994%
0386	Appraisal Administration	440	67,694	0.0027%
0387	Small Bus Environmental Assist	420	32,503	0.0013%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0394	Gaining Early Awareness & Read	444	\$ -	0.0000%
0396	Senior Health Insurance Prog	402	88,022	0.0035%
0398	EMS Assistance	482	-	0.0000%
0408	DHS Special Purpose Trust	444	997,851	0.0396%
0410	SBE Federal Dept of Agriculture	586	817,630	0.0325%
0421	Public Aid Recoveries Trust	478	4,517,410	0.1795%
0425	IL Power Agency Operations	360/445	171,349	0.0068%
0428	Supreme Court Historic Preserv	210	64,284	0.0026%
0434	Court of Claims Admin & Grant	528	324	0.0000%
0435	Charitable Trust Stabilization Fund	370	29,108	0.0012%
0438	IL State Fair	406	-	0.0000%
0440	Agricultural Master	406	149,028	0.0059%
0445	Sex Offender Investigation	493	-	0.0000%
0447	GI Education	497	95,451	0.0038%
0449	Intrepreters For The Deaf	526	15,273	0.0006%
0453	Monitoring Device Driving Permit	350	318,165	0.0126%
0455	IL State Toll Highway ISP Related Employees	557	3,142,331	0.1248%
0473	Teachers Retirement System	593	3,889,382	0.1545%
0476	Wholesale Meat	406	869,003	0.0345%
0477	Judges Retirement System	275	-	0.0000%
0480	Secretary of State ID Security	350	172,743	0.0069%
0481	General Assembly Retirement	131	-	0.0000%
0483	Secretary of State Spec Serv	350	558,037	0.0222%
0484	Nuclear Civil Protection Planning Fund	588	-	0.0000%
0488	Criminal Justice Trust	546	260,831	0.0104%
0491	Federal Aid Disaster	588	126,863	0.0050%
0495	Old Age Survivors Insurance	444	6,416,864	0.2549%
0497	Federal Civil Prepared Admin	588	5,388	0.0002%
0502	Early Intervention Service Rev	444	176,235	0.0070%
0505	Athletics Supervision and Reg	440	-	0.0000%
0506	Small Business Credit Initiatv	420	9,644	0.0004%
0514	State Asset Forfeiture	493	57,399	0.0023%
0523	Dept of Corrections Reimburse	425	93,046	0.0037%
0523	Dept of Corrections Reimburse	426	169,795	0.0067%
0524	Health Facilities Plan Review	482	134,597	0.0053%
0531	Energy Efficiency Portfolio	420	-	0.0000%
0533	Attorney General Tobacco	340	312,995	0.0124%
0534	IL Workers' Comp Comm Operatns	563/446/360	2,496,110	0.0992%
0535	Sex Offender Registration	493	25,933	0.0010%
0536	Leads Maintenance	493	51,580	0.0020%
0537	State Offender DNA Identification	493	91,559	0.0036%
0538	IL Historic Sites	422	49,126	0.0020%
0539	Death Penalty Abolition	546	5,110	0.0002%
0542	Ag Court Order & Vol Comply	340	1,128,864	0.0449%
0543	Comptrollers Admin Fund	360	222	0.0000%
0546	Public Pension Regulation	446	149,417	0.0059%
0549	IL Charity Bureau	340	321,095	0.0128%

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0550	Supplemental Low Income Energy	420	\$ 154,368	0.0061%
0560	SBE Federal Agency Services	586	26,506	0.0011%
0561	SBE Federal Dept of Education	586	1,784,563	0.0709%
0562	Pawnbroker Regulation	440	7,487	0.0003%
0566	DCFS Federal Projects	418	12,188	0.0005%
0568	School Infrastructure	511	-	0.0000%
0568	School Infrastructure	586	13,789	0.0005%
0568	School Infrastructure	507	7,746	0.0003%
0576	Pesticide Control	406/482	793,430	0.0315%
0577	Community College Health Insur	416	38,279	0.0015%
0579	Savings Institutions Regulatory Fund	440	23,424	0.0009%
0580	Fire Prevention Division	592	-	0.0000%
0581	Juvenile Acct Incentive Block	444	-	0.0000%
0582	DCFS Special Purpose Fund	418	51,486	0.0020%
0592	DHS Federal Projects	444	49,782	0.0020%
0600	Attorney General Whistleblower	340	831,299	0.0330%
0606	Health Information Exchange	534	-	0.0000%
0607	Special Projects Division	442	291,419	0.0116%
0608	Partners for Conservation	422/406	282,094	0.0112%
0612	Statewide 9-1-1 Fund	493	126,861	0.0050%
0618	Services for Older Americans	402	161,691	0.0064%
0622	Motor Vehicle License Plate	350	160,767	0.0064%
0627	Public Transportation	509	111,759	0.0044%
0632	Horse Racing	579	327,600	0.0130%
0635	Death Certificate Surcharge	482	103,082	0.0041%
0635	Death Certificate Surcharge	520	8,262	0.0003%
0636	Commerce & Comm Affairs Asst	420	114,136	0.0045%
0644	Commitment to Human Services Fund	402	719,728	0.0286%
0646	Alcoholism & Substance Abuse	444	-	0.0000%
0649	Motor Carrier Safety Inspection	493	231,893	0.0092%
0654	Healthy Smiles	482	34,084	0.0014%
0659	Historic Property Admistration Fund	420	-	0.0000%
0660	Academic Quality Assurance Fund	601	39,638	0.0016%
0664	Student Loan Operations	691	1,283,760	0.0510%
0668	College Savings Pool Administr	370	148,702	0.0059%
0673	Dept of Insurance Fed Trust	446	256	0.0000%
0674	State Charter School Comm	586	39,627	0.0016%
0675	Electronics Recycling	532	-	0.0000%
0689	Agriculture Pesticide Control	406	84,223	0.0033%
0690	DHS Project Resources	482	4,090	0.0002%
0692	ICCB Adult Education Fund	684	145,207	0.0058%
0698	Long Term Care Ombudsman Fund	402	-	0.0000%
0700	USDA Women, Infants & Children	444	363,963	0.0145%
0701	Federal Student Incentive Tr	691	108,172	0.0043%
0702	Assist Living & Shared Hou Reg	482	144,975	0.0058%
0705	State Police Whistleblower Rew	493	-	0.0000%
0710	Homeland Security Emerg Prepar	588	782,983	0.0311%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0711	State Lottery	458	\$ 2,684,101	0.1066%
0711	State Lottery	360	21,605	0.0009%
0718	Community Mental Health Medical	444	166,873	0.0066%
0722	Comptroller Debt Recovery Trust Fund	360	-	0.0000%
0724	Dept of Labor Federal Projects	452	118,528	0.0047%
0726	Federal Industrial Services	452	163,433	0.0065%
0731	IL Clean Water	532	1,423,765	0.0566%
0732	Secretary of State DUI Adminis	350	158,336	0.0063%
0733	Tobacco Settlement Recovery	482	9,383	0.0004%
0733	Tobacco Settlement Recovery	444	12,188	0.0005%
0737	Energy Administration	420	58,254	0.0023%
0740	Medicaid Buy In Program Revolv	478	17,347	0.0007%
0745	State's Attorney Appel Prosec Co	295	27,576	0.0011%
0746	Home Inspection Administration	440	11,268	0.0004%
0751	Private Business and Vocational Schools Quality Assurance Fund	601	54,986	0.0022%
0755	State Employees Def Comp Plan	416	91,174	0.0036%
0757	Child Support Administrative	478	13,234,492	0.5258%
0762	Local Initiative	444	87,375	0.0035%
0763	Tourism Promotions	420/422	1,307,040	0.0519%
0765	Federal Surface Mining Control	422	268,567	0.0107%
0772	Career and Technical Education	684	42,987	0.0017%
0773	ISAC Loan Purch Prog Payroll	691	86,141	0.0034%
0776	Pres Libr & Museum Operating	541	-	0.0000%
0790	Private Sewage Disposal Program	482	26,061	0.0010%
0792	Cemetery Oversight Lcns&Dscpln	440	29,661	0.0012%
0795	Bank & Trust Company	440/360	1,453,181	0.0577%
0796	Nuclear Safety Emerg Preparedness	588/360	1,458,850	0.0580%
0798	Rehab Servs EL & Second ED Act	444	12,573	0.0005%
0801	AG State Proj & Crt Order Dist	340	846,124	0.0336%
0802	Personal Property Tax Replace	360	10,396,605	0.4131%
0802	Personal Property Tax Replace	492	3,113,229	0.1237%
0802	Personal Property Tax Replace	580	689,697	0.0274%
0802	Personal Property Tax Replace	548	174,780	0.0069%
0802	Personal Property Tax Replace	295	79,148	0.0031%
0817	State Police Operations Assistance	493	42,640	0.0017%
0821	Dram Shop	567/444/492	753,720	0.0299%
0823	IL State Dental Disciplinary	440	114,938	0.0046%
0826	Argriculture Federal Projects	406	32,329	0.0013%
0828	Hazardous Waste	532	637,109	0.0253%
0829	Comm Assoc Manager Lcns & Disc	440	-	0.0000%
0838	Public Health Federal Projects	482	-	0.0000%
0850	Real Estate License Admin	360/440	423,633	0.0168%
0855	National Flood Insurance Program	422	57,413	0.0023%
0859	Federal Energy	420/532	31,135	0.0012%
0863	Cycle Rider Safety Training	494	43,187	0.0017%
0870	Low Income Energy Block Grant	420	293,254	0.0117%
0871	Community Services Block Grant	420	110,964	0.0044%

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0872	Maternal & Child Health Serv Blk	482	\$ 231,649	0.0092%
0872	Maternal & Child Health Serv Blk	444	-	0.0000%
0873	Preventative Health&Hlth Serv Bl	482	148,898	0.0059%
0875	Com Dev/Small City Blk Grant	420	86,913	0.0035%
0876	Community MH Servs Block Grant	444	65,885	0.0026%
0879	Traffic & Crim Conviction Sur	569	362,754	0.0144%
0882	Sheffield 2/1982 Agreed Order	588	-	0.0000%
0883	Intra-Agency Services	420	718,957	0.0286%
0884	DNR Special Projects	422	-	0.0000%
0885	Wage Theft Prevention Fund	452	-	0.0000%
0888	Design Professional Admin & In	440	79,316	0.0032%
0894	DNR Federal Projects	422	255,027	0.0101%
0896	Public Health Spec State Projects	482	158,779	0.0063%
0897	Veterans' Affairs Fed Projects	497	-	0.0000%
0903	State Surplus Property Rev	416	188,405	0.0075%
0904	IL State Police Federal Projs	493	529,890	0.0211%
0905	IL Forestry Development	422	54,556	0.0022%
0906	State Police Services	493	1,023,743	0.0407%
0911	Juvenile Justice Trust	444	2,096	0.0001%
0912	Cannabis Regulation Fund	440	71,072	0.0028%
0912	Cannabis Regulation Fund	546	72,027	0.0029%
0913	Federal Workforce Training	420	805,615	0.0320%
0920	Metabolic Screening and Treatment Fund	482	696,911	0.0277%
0921	DHS Recoveries Trust	444	1,310,855	0.0521%
0922	Insurance Producer Admin	446/360	1,634,221	0.0649%
0925	Coal Technology Assist	422	566,688	0.0225%
0929	Violent Crime Victims Assist	340	170,177	0.0068%
0938	Hearing Instrument Dispen Exam	482	-	0.0000%
0940	Self-Insurers Security	563	76,538	0.0030%
0942	Low-Level Rad Waste Fac Dev&Op	588	33,006	0.0013%
0944	Enviro Protection Permit & Insp	532	650,733	0.0259%
0947	Governor's Grant Fund	310	77,854	0.0031%
0951	Narcotics Profit Forfeiture	295	75,061	0.0030%
0962	Park & Conservation	422/360	4,358,681	0.1732%
0963	Vehicle Inspection	532	663,662	0.0264%
0963	Vehicle Inspection	350	332,823	0.0132%
0969	Local Tourism Fund	420	57,069	0.0023%
0971	Build Illinois Bond	420/482/507	291,981	0.0116%
0973	IL Capital Revolving Loan	420	-	0.0000%
0982	Adeline Jay Geo-Karis IL Beach	422	-	0.0000%
0988	Attorney General Federal Grant	340	46,026	0.0018%
0991	Abandoned Minded Lands Reclam	422	472,652	0.0188%
0997	Insurance Financial Regulation	446	1,960,540	0.0779%
UNIV	Chicago State Univ	608	300,313	0.0119%
UNIV	Eastern IL Univ	612	436,540	0.0173%
UNIV	Governor's State Univ	616	395,992	0.0157%
UNIV	Northeastern State Univ	620	2,122,658	0.0843%

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, 2020

<u>Fund #</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>Group Insurance Contributions Paid</u>	<u>Primary Allocation</u>
UNIV	Western IL Univ	628	\$ 969,745	0.0385%
UNIV	Illinois State Univ	636	1,475,072	0.0586%
UNIV	Northern IL Univ	644	2,521,169	0.1002%
UNIV	Southern IL Univ	664	7,698,183	0.3059%
UNIV	University of IL	676	66,193,244	2.6299%
UNIV	University of IL - Foundation	676A	2,468,493	0.0981%
UNIV	University of IL - Alumni Association	676B	212,639	0.0084%
<b>GRAND TOTAL OF PRIMARY ALLOCATION*</b>			<b><u>\$ 2,516,920,066</u></b>	<b><u>100.0000%</u></b>

*\*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, 2020

**Notes:**

- (a) Method of Allocation: Actual Contributions for the primary allocation and GRF Covered Payroll for the secondary allocation (GRF only). University allocations were based on Non-Exempt contribution amounts calculated in the University Benefit Analysis (UBA). The \$45 million reserve payments made by the Universities with State Appropriations will be included under agency 812.
- (b) Source: Comptroller's SAMs DataWarehouse FY 2020 Expenditures coded with detail object code "1180" Group Insurance Contributions (GI Contributions). Comptroller's SAMs Data Warehouse FY 2020 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll).

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

0301 Working Capital Revolving	\$	1,680,370
0303 State Garage Revolving		3,061,185
0304 Technology Mgmt Revolving		13,545,183
0314 Facilities Management Revolving		5,752,224
0317 Professional Services		3,425,808
0332 Workers' Compensation Revolving		75,923
0342 Audit Expense Fund		44,339
0407 Grant Accountability and Transparency Fund		210,071
0477 Judges Retirement System		121,385
0479 State Employees' Retirement Sys		1,657,116
0481 General Assembly Retirement		30,674
0529 IL State Board of Investments		169,296
		29,773,574

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

0455 Illinois State Toll Highway Revenue	27,641,003
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- (f) Excluded reimbursement payments made from GRF. These payments should not have been made as GRF employees are exempt from reimbursement payments.

0001 General Revenue Fund	586	10,638
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Reconciliation of Total Contributions to SAMS Warehouse

Total Contributions from Schedule of Employer Allocation by Fund		2,516,920,066
Add:		
GRF Exclusions (f) above		10,638
Toll Highway exclusions (d) above		27,641,003
Revolving Fund Exclusions (c) above		29,773,574
Rounding		7
Less:		
University contributions from UBA		(84,794,048)

TOTAL SAMS WAREHOUSE GI CONTRIBUTIONS		\$ 2,489,551,240
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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF UNIVERSITY SPECIAL FUNDING SITUATIONS  
For the Year Ended June 30, 2020

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 Special Funding Situations Liability Calculation*
0001	UNIV	Chicago State UNIV	608	\$ 10,965,978	\$ 1,024,000	\$ 9,941,978	1.4957%	\$ 851,053	\$ 1,231,056	\$ 2,082,109	\$ 165,268,111	\$ 17,024,913	\$ 182,293,024
0001	UNIV	Eastern Illinois UNIV	612	19,600,952	1,713,000	17,887,952	2.6911%	1,531,236	2,059,734	3,590,970	297,354,425	28,485,141	325,839,566
0001	UNIV	Governors State UNIV	616	9,968,228	656,000	9,312,228	1.4009%	797,112	788,885	1,585,998	154,793,138	10,909,910	165,703,048
0001	UNIV	Northeastern Illinois UNIV	620	15,458,130	1,073,000	14,385,130	2.1641%	1,231,373	1,289,483	2,520,856	239,123,299	17,832,932	256,956,231
0001	UNIV	Western Illinois UNIV	628	22,599,259	1,945,000	20,654,259	3.1072%	1,767,997	2,338,044	4,106,041	343,331,600	32,334,035	375,665,635
0001	UNIV	Illinois State UNIV	636	55,317,015	3,078,000	52,239,015	7.8589%	4,471,715	3,700,741	8,172,455	868,373,041	51,179,483	919,552,524
0001	UNIV	Northern Illinois UNIV	644	48,820,106	3,541,000	45,279,106	6.8118%	3,875,915	4,257,361	8,133,275	752,673,209	58,877,271	811,550,480
0001	UNIV	Southern Illinois UNIV	664	113,006,594	7,076,000	105,930,594	15.9363%	9,067,756	5,124,594	14,192,349	1,760,889,348	70,870,691	1,831,760,038
0001	UNIV	University of Illinois	676	413,977,230	24,893,000	389,084,230	58.5340%	33,305,850	29,926,674	63,232,524	6,467,743,270	413,871,652	6,881,614,922
				<u>\$ 709,713,492</u>	<u>\$ 44,999,000</u>	<u>\$ 664,714,492</u>	<u>100.0000%</u>	<u>\$ 56,900,006</u>	<u>\$ 50,716,571</u>	<u>\$ 107,616,577</u>	<u>\$ 11,049,549,442</u>	<u>\$ 701,386,027</u>	<u>\$ 11,750,935,469</u>

Specific Allocation of University Cash Payments related to State Appropriation

Fund #	Type	Fund Name	Agency #	GI Contributions Paid	GI Contributions Paid	Primary Allocation (Based on Contributions)	Primary Allocation (Based on University Contributions)	OPEB expense (Specific Allocation of Actual Cash Pmts)	Add Specific Allocation of Actual Cash Pmts
		Chicago State UNIV	608	\$ 1,024,000	\$ 1,024,000	0.0407%	2.4273%	\$ 1,231,056	\$ 17,024,913
		Eastern Illinois UNIV	612	1,713,300	1,713,300	0.0681%	4.0613%	2,059,734	28,485,141
		Governors State UNIV	616	656,200	656,200	0.0261%	1.5555%	788,885	10,909,910
		Northeastern Illinois UNIV	620	1,072,600	1,072,600	0.0426%	2.5425%	1,289,483	17,832,932
		Western Illinois UNIV	628	1,944,800	1,944,800	0.0773%	4.6100%	2,338,044	32,334,035
		Illinois State UNIV	636	3,078,300	3,078,300	0.1223%	7.2969%	3,700,741	51,179,483
		Northern Illinois UNIV	644	3,541,300	3,541,300	0.1407%	8.3944%	4,257,361	58,877,271
		Southern Illinois UNIV	664	4,262,670	4,262,670	0.1694%	10.1044%	5,124,594	70,870,691
		University of Illinois	676	24,893,200	24,893,200	0.9892%	59.0077%	29,926,674	413,871,652
0007		Education Assistance Fund		<u>\$ 42,186,370</u>	<u>\$ 42,186,370</u>	<u>1.6764%</u>	<u>100.0000%</u>	<u>\$ 50,716,571</u>	<u>\$ 701,386,027</u>

In FY 2020, 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	\$ 709,713,492
Less University State Appropriation Repayment	(44,999,000)
Net University General Revenue Requested Appropriation	664,714,492
State Agency General Revenue Requested Appropriation	<u>1,368,066,708</u>
<b>Total General Revenue Appropriation Reconciliation</b>	<b><u>\$ 2,032,781,200</u></b>

*Note:* The special funding situations 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 \$709,713 million less \$45 million.

\* Note: Total Special Funding Situations 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, 2020

FUND	Fund Name	Agency #	FY 19 Primary Allocation	FY 19 Secondary Allocation	FY 20 Primary Allocation	FY 20 Secondary Allocation
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	28.2664%		26.4098%	
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	53.4592%	100.0000%	54.3548%	100.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	350		5.2788%		5.8186%
0001	General Revenue Requested Appropriation - relating to State Agencies	416		0.3190%		0.1922%
0001	General Revenue Requested Appropriation - relating to State Agencies	418		7.3566%		7.4334%
0001	General Revenue Requested Appropriation - relating to State Agencies	426		31.5726%		31.6169%
0001	General Revenue Requested Appropriation - relating to State Agencies	444		27.6249%		27.4306%
0001	General Revenue Requested Appropriation - relating to State Agencies	478		2.1297%		1.9907%
0001	General Revenue Requested Appropriation - relating to State Agencies	492		1.7396%		1.2950%
0001	General Revenue Requested Appropriation - relating to State Agencies	494		0.0284%		0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	511		0.0137%		0.0000%
0001	General Revenue Requested Appropriation - relating to State Agencies	586		0.5609%		0.6229%
0001	General Revenue Requested Appropriation - relating to State Agencies	691		0.2642%		0.2403%
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others		23.1116%		23.3594%
0001	General Revenue	812	0.0000%		0.0000%	
0007	Education Assistance Fund	812	1.3693%		1.6764%	
0011	Road	494	4.6973%		6.4179%	
0011	Road	360	0.0007%		0.0010%	
0012	Motor Fuel Tax	492	0.1698%		0.1482%	
0012	Motor Fuel Tax	494	0.1243%		0.0685%	
0013	Prevent & Treat Alcohol & Sub	444	0.0149%		0.0166%	
0014	Food & Drug Safety	482	0.0000%		0.0000%	
0016	Teacher Certificate Fee Revolving	586	0.0106%		0.0087%	
0018	Transportation Regulatory	524	0.0546%		0.0488%	
0021	Financial Institutions	440	0.0296%		0.0166%	
0022	General Professions Dedicated	440	0.0159%		0.0171%	
0026	Live & Learn	350	0.0029%		0.0023%	
0036	IL Veterans' Rehabilitation	444	0.0000%		0.0000%	
0039	State Boating Act	422	0.0673%		0.0437%	
0040	State Parks	422	0.0435%		0.0158%	
0041	Wildlife & Fish	422	0.1889%		0.1864%	
0042	Salmon	422	0.0007%		0.0015%	
0044	Lobbyist Registration Admin	350	0.0047%		0.0042%	
0045	Agricultural Premium	406	0.0000%		0.0000%	
0047	Fire Prevention	592	0.0785%		0.0779%	
0048	Rural/Downstate Health Access	482	0.0002%		0.0003%	
0050	Mental Health	444	0.0238%		0.0216%	
0051	Amusement Ride & Patron Safety	452	0.0011%		0.0010%	

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, 2020

FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 12,249,561,483	\$ 11,049,549,442
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	23,167,143,917	22,741,408,494
0001	General Revenue Requested Appropriation - relating to State Agencies	350	1,222,947,193	1,323,231,595
0001	General Revenue Requested Appropriation - relating to State Agencies	416	73,903,189	43,708,987
0001	General Revenue Requested Appropriation - relating to State Agencies	418	1,704,314,109	1,690,459,859
0001	General Revenue Requested Appropriation - relating to State Agencies	426	7,314,469,680	7,190,128,382
0001	General Revenue Requested Appropriation - relating to State Agencies	444	6,399,900,340	6,238,104,798
0001	General Revenue Requested Appropriation - relating to State Agencies	478	493,390,664	452,713,219
0001	General Revenue Requested Appropriation - relating to State Agencies	492	403,015,636	294,501,240
0001	General Revenue Requested Appropriation - relating to State Agencies	494	6,579,469	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	3,173,899	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	129,944,510	141,656,234
0001	General Revenue Requested Appropriation - relating to State Agencies	691	61,207,594	54,647,605
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	5,354,297,634	5,312,256,575
0001	General Revenue	812	-	-
0007	Education Assistance Fund	812	593,401,513	701,386,027
0011	Road	494	2,035,627,640	2,685,173,813
0011	Road	360	303,353	418,388
0012	Motor Fuel Tax	492	73,584,734	62,005,135
0012	Motor Fuel Tax	494	53,866,799	28,659,594
0013	Prevent & Treat Alcohol & Sub	444	6,457,082	6,945,245
0014	Food & Drug Safety	482	-	-
0016	Teacher Certificate Fee Revolving	586	4,593,629	3,639,978
0018	Transportation Regulatory	524	23,661,522	20,417,346
0021	Financial Institutions	440	12,827,492	6,945,245
0022	General Professions Dedicated	440	6,890,443	7,154,439
0026	Live & Learn	350	1,256,748	962,293
0036	IL Veterans' Rehabilitation	444	-	-
0039	State Boating Act	422	29,165,210	18,283,566
0040	State Parks	422	18,851,213	6,610,534
0041	Wildlife & Fish	422	81,861,934	77,987,566
0042	Salmon	422	303,353	627,582
0044	Lobbyist Registration Admin	350	2,036,798	1,757,231
0045	Agricultural Premium	406	-	-
0047	Fire Prevention	592	34,018,855	32,592,443
0048	Rural/Downstate Health Access	482	86,672	125,516
0050	Mental Health	444	10,313,997	9,037,186
0051	Amusement Ride & Patron Safety	452	476,697	418,388

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, 2020

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 62,529,944	\$ 301,960,238	\$ -	\$ 364,490,182
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	128,694,764	621,473,378	1,024,347,256	1,774,515,398
0001	General Revenue Requested Appropriation - relating to State Agencies	350	7,488,234	36,161,050	123,869,062	167,518,346
0001	General Revenue Requested Appropriation - relating to State Agencies	416	247,351	1,194,472	4,899,219	6,341,042
0001	General Revenue Requested Appropriation - relating to State Agencies	418	9,566,397	46,196,602	79,040,327	134,803,326
0001	General Revenue Requested Appropriation - relating to State Agencies	426	40,689,295	196,490,616	291,749,238	528,929,149
0001	General Revenue Requested Appropriation - relating to State Agencies	444	35,301,746	170,473,876	224,788,380	430,564,002
0001	General Revenue Requested Appropriation - relating to State Agencies	478	2,561,927	12,371,671	20,848,431	35,782,029
0001	General Revenue Requested Appropriation - relating to State Agencies	492	1,666,597	8,048,080	45,074,524	54,789,201
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	4,099,188	4,099,188
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	1,977,425	1,977,425
0001	General Revenue Requested Appropriation - relating to State Agencies	586	801,640	3,871,158	18,325,339	22,998,137
0001	General Revenue Requested Appropriation - relating to State Agencies	691	309,254	1,493,401	13,553,273	15,355,928
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	30,062,323	145,172,452	196,122,850	371,357,625
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	3,969,178	19,167,359	125,075,951	148,212,488
0011	Road	494	15,195,532	73,379,977	625,089,053	713,664,562
0011	Road	360	2,368	11,434	109,029	122,831
0012	Motor Fuel Tax	492	350,890	1,694,466	-	2,045,356
0012	Motor Fuel Tax	494	162,186	783,205	27,325,115	28,270,506
0013	Prevent & Treat Alcohol & Sub	444	39,303	189,798	997,036	1,226,137
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	20,599	99,473	837,485	957,557
0018	Transportation Regulatory	524	115,543	557,962	-	673,505
0021	Financial Institutions	440	39,303	189,798	-	229,101
0022	General Professions Dedicated	440	40,487	195,515	436,621	672,623
0026	Live & Learn	350	5,446	26,297	-	31,743
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	103,468	499,650	3,189,639	3,792,757
0040	State Parks	422	37,409	180,652	2,351,277	2,569,338
0041	Wildlife & Fish	422	441,336	2,131,231	3,521,634	6,094,201
0042	Salmon	422	3,552	17,150	290,560	311,262
0044	Lobbyist Registration Admin	350	9,944	48,021	-	57,965
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	184,442	890,681	-	1,075,123
0048	Rural/Downstate Health Access	482	710	3,430	36,338	40,478
0050	Mental Health	444	51,142	246,967	-	298,109
0051	Amusement Ride & Patron Safety	452	2,368	11,434	189,024	202,826

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, 2020

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ 118,983,152	\$ 1,109,647,296	\$ 943,090,063	\$ 2,171,720,511
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	244,882,791	2,283,798,314	205,089,111	2,733,770,216
0001	General Revenue Requested Appropriation - relating to State Agencies	350	14,248,750	132,885,089	66,579,037	213,712,876
0001	General Revenue Requested Appropriation - relating to State Agencies	416	470,665	4,389,460	23,982,743	28,842,868
0001	General Revenue Requested Appropriation - relating to State Agencies	418	18,203,117	169,763,864	-	187,966,981
0001	General Revenue Requested Appropriation - relating to State Agencies	426	77,424,347	722,066,229	-	799,490,576
0001	General Revenue Requested Appropriation - relating to State Agencies	444	67,172,819	626,459,580	-	693,632,399
0001	General Revenue Requested Appropriation - relating to State Agencies	478	4,874,882	45,463,573	20,450,889	70,789,344
0001	General Revenue Requested Appropriation - relating to State Agencies	492	3,171,232	29,575,188	82,053,432	114,799,852
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	5,512,749	5,512,749
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	2,659,320	2,659,320
0001	General Revenue Requested Appropriation - relating to State Agencies	586	1,525,375	14,225,780	-	15,751,155
0001	General Revenue Requested Appropriation - relating to State Agencies	691	588,453	5,487,967	3,850,941	9,927,361
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	57,203,151	533,481,584	-	590,684,735
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	7,552,627	70,436,456	-	77,989,083
0011	Road	494	28,914,342	269,657,679	187,045,870	485,617,891
0011	Road	360	4,505	42,016	-	46,521
0012	Motor Fuel Tax	492	667,680	6,226,845	13,897,317	20,791,842
0012	Motor Fuel Tax	494	308,611	2,878,130	20,257,434	23,444,175
0013	Prevent & Treat Alcohol & Sub	444	74,787	697,474	-	772,261
0014	Food & Drug Safety	482	-	-	1,646,570	1,646,570
0016	Teacher Certificate Fee Revolving	586	39,196	365,544	689,434	1,094,174
0018	Transportation Regulatory	524	219,857	2,050,405	2,585,665	4,855,927
0021	Financial Institutions	440	74,787	697,474	5,284,324	6,056,585
0022	General Professions Dedicated	440	77,040	718,482	673,768	1,469,290
0026	Live & Learn	350	10,362	96,638	271,534	378,534
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	196,880	1,836,121	8,566,885	10,599,886
0040	State Parks	422	71,183	663,861	10,057,067	10,792,111
0041	Wildlife & Fish	422	839,781	7,831,875	897,951	9,569,607
0042	Salmon	422	6,758	63,025	188,904	258,687
0044	Lobbyist Registration Admin	350	18,922	176,469	288,989	484,380
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	350,960	3,273,085	343,512	3,967,557
0048	Rural/Downstate Health Access	482	1,352	12,605	-	13,957
0050	Mental Health	444	97,314	907,556	931,070	1,935,940
0051	Amusement Ride & Patron Safety	452	4,505	42,016	36,257	82,778

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For the Year Ended June 30, 2020

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	\$ 305,753,987	\$ (248,853,981)	\$ 56,900,006
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	629,281,446	235,604,547	864,885,993
0001	General Revenue Requested Appropriation - relating to State Agencies	350	36,615,370	8,827,503	45,442,873
0001	General Revenue Requested Appropriation - relating to State Agencies	416	1,209,479	(4,249,797)	(3,040,318)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	46,777,007	22,151,443	68,928,450
0001	General Revenue Requested Appropriation - relating to State Agencies	426	198,959,286	84,243,429	283,202,715
0001	General Revenue Requested Appropriation - relating to State Agencies	444	172,615,676	67,505,125	240,120,801
0001	General Revenue Requested Appropriation - relating to State Agencies	478	12,527,106	1,676,105	14,203,211
0001	General Revenue Requested Appropriation - relating to State Agencies	492	8,149,195	(5,538,754)	2,610,441
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	(31,665)	(31,665)
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	(15,275)	(15,275)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	3,919,794	4,759,284	8,679,078
0001	General Revenue Requested Appropriation - relating to State Agencies	691	1,512,163	3,376,438	4,888,601
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	146,996,370	52,900,711	199,897,081
0001	General Revenue	812	-	-	-
0007	Education Assistance Fund	812	19,408,174	31,308,397	50,716,571
0011	Road	494	74,301,909	91,897,640	166,199,549
0011	Road	360	11,577	26,404	37,981
0012	Motor Fuel Tax	492	1,715,755	(3,824,587)	(2,108,832)
0012	Motor Fuel Tax	494	793,045	3,782,056	4,575,101
0013	Prevent & Treat Alcohol & Sub	444	192,183	270,142	462,325
0014	Food & Drug Safety	482	-	(523,488)	(523,488)
0016	Teacher Certificate Fee Revolving	586	100,722	99,312	200,034
0018	Transportation Regulatory	524	564,972	(662,658)	(97,686)
0021	Financial Institutions	440	192,183	(1,322,396)	(1,130,213)
0022	General Professions Dedicated	440	197,972	(108,481)	89,491
0026	Live & Learn	350	26,628	(69,828)	(43,200)
0036	IL Veterans' Rehabilitation	444	-	-	-
0039	State Boating Act	422	505,928	(1,060,390)	(554,462)
0040	State Parks	422	182,921	(1,687,772)	(1,504,851)
0041	Wildlife & Fish	422	2,158,007	902,181	3,060,188
0042	Salmon	422	17,366	10,301	27,667
0044	Lobbyist Registration Admin	350	48,625	(78,137)	(29,512)
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	592	901,871	(93,014)	808,857
0048	Rural/Downstate Health Access	482	3,473	8,800	12,273
0050	Mental Health	444	250,070	(235,564)	14,506
0051	Amusement Ride & Patron Safety	452	11,577	51,315	62,892

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For the Year Ended June 30, 2020

<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>	<b>FY 20 Primary Allocation</b>	<b>FY 20 Secondary Allocation</b>
0052	Federal Title III SS & Employ	427	0.8338%		0.7427%	
0052	Federal Title III SS & Employ	360	0.0008%		0.0010%	
0054	State Pensions	370	0.0832%		0.0490%	
0057	IL State Pharmacy Disciplinary	440	0.0084%		0.0071%	
0059	Public Utility	524	0.1211%		0.1065%	
0063	Public Health Services	482	0.2524%		0.2275%	
0065	US Environmental Protection	532	0.1053%		0.1021%	
0067	Radiation Protection	588	0.0226%		0.0251%	
0068	Hospital Licensure Fund	482	0.0033%		0.0021%	
0072	Underground Storage Tank	532	0.0355%		0.0343%	
0072	Underground Storage Tank	592	0.0139%		0.0153%	
0072	Underground Storage Tank	492	0.0083%		0.0077%	
0074	EPA Special State Projects Trust Fund	532	0.0009%		0.0012%	
0075	Compassionate Use of Medical Cannabis	406	0.0075%		0.0095%	
0075	Compassionate Use of Medical Cannabis	482	0.0113%		0.0103%	
0075	Compassionate Use of Medical Cannabis	440	0.0042%		0.0041%	
0075	Compassionate Use of Medical Cannabis	493	0.0011%		0.0009%	
0077	Mines & Minerals UIC	422	0.0014%		0.0007%	
0078	Solid Waste Management	532	0.0401%		0.0357%	
0081	Vocational Rehabilitation	444	0.3508%		0.3276%	
0082	Distance Learning	601	0.0003%		0.0002%	
0085	IL Gaming Law Enforcement	340	0.0053%		0.0029%	
0085	IL Gaming Law Enforcement	492	0.0000%		0.0000%	
0089	Subtitle D Management	532	0.0078%		0.0064%	
0090	Special Federal Grant Project	295	0.0000%		0.0000%	
0091	Clean Air Act (CAA) Permit	532	0.0506%		0.0459%	
0093	IL State Medical Disciplinary	440	0.0137%		0.0157%	
0103	State Treasurer's Administrative	370	0.0263%		0.0518%	
0117	St Appellate Defender Federal	290	0.0000%		0.0000%	
0118	Facility Licensing	482	0.0052%		0.0075%	
0129	State Gaming	565	0.1992%		0.1823%	
0129	State Gaming	444	0.0006%		0.0007%	
0131	Council on Dev Disabilities	558	0.0043%		0.0039%	
0137	Plugging & Restoration	422	0.0011%		0.0031%	
0141	Capital Development	511	0.0909%		0.0909%	
0141	Capital Development	422	0.0051%		0.0045%	
0141	Capital Development	507	0.0038%		0.0059%	
0144	SBE Special Purpose Trust	586	0.0068%		0.0198%	

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0052	Federal Title III SS & Employ	427	\$ 361,336,582	\$ 310,736,937
0052	Federal Title III SS & Employ	360	346,689	418,388
0054	State Pensions	370	36,055,653	20,501,023
0057	IL State Pharmacy Disciplinary	440	3,640,234	2,970,556
0059	Public Utility	524	52,480,043	44,558,346
0063	Public Health Services	482	109,380,371	95,183,322
0065	US Environmental Protection	532	45,632,936	42,717,438
0067	Radiation Protection	588	9,793,963	10,501,545
0068	Hospital Licensure Fund	482	1,430,092	878,615
0072	Underground Storage Tank	532	15,384,323	14,350,716
0072	Underground Storage Tank	592	6,023,721	6,401,340
0072	Underground Storage Tank	492	3,596,898	3,221,589
0074	EPA Special State Projects Trust Fund	532	390,025	502,066
0075	Compassionate Use of Medical Cannabis	406	3,250,209	3,974,688
0075	Compassionate Use of Medical Cannabis	482	4,896,982	4,309,399
0075	Compassionate Use of Medical Cannabis	440	1,820,117	1,715,392
0075	Compassionate Use of Medical Cannabis	493	476,697	376,549
0077	Mines & Minerals UIC	422	606,706	292,872
0078	Solid Waste Management	532	17,377,785	14,936,460
0081	Vocational Rehabilitation	444	152,023,115	137,063,984
0082	Distance Learning	601	130,008	83,678
0085	IL Gaming Law Enforcement	340	2,296,814	1,213,326
0085	IL Gaming Law Enforcement	492	-	-
0089	Subtitle D Management	532	3,380,217	2,677,685
0090	Special Federal Grant Project	295	-	-
0091	Clean Air Act (CAA) Permit	532	21,928,078	19,204,020
0093	IL State Medical Disciplinary	440	5,937,049	6,568,695
0103	State Treasurer's Administrative	370	11,397,400	21,672,510
0117	St Appellate Defender Federal	290	-	-
0118	Facility Licensing	482	2,253,478	3,137,912
0129	State Gaming	565	86,325,554	76,272,174
0129	State Gaming	444	260,017	292,872
0131	Council on Dev Disabilities	558	1,863,453	1,631,714
0137	Plugging & Restoration	422	476,697	1,297,004
0141	Capital Development	511	39,392,535	38,031,490
0141	Capital Development	422	2,210,142	1,882,747
0141	Capital Development	507	1,646,773	2,468,491
0144	SBE Special Purpose Trust	586	2,946,856	8,284,087



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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0052	Federal Title III SS & Employ	427	\$ 1,758,476	\$ 8,491,767	\$ -	\$ 10,250,243
0052	Federal Title III SS & Employ	360	2,368	11,434	72,673	86,475
0054	State Pensions	370	116,016	560,249	7,671,523	8,347,788
0057	IL State Pharmacy Disciplinary	440	16,811	81,179	-	97,990
0059	Public Utility	524	252,158	1,217,683	-	1,469,841
0063	Public Health Services	482	538,647	2,601,154	2,176,206	5,316,007
0065	US Environmental Protection	532	241,740	1,167,375	-	1,409,115
0067	Radiation Protection	588	59,429	286,984	909,072	1,255,485
0068	Hospital Licensure Fund	482	4,972	24,011	-	28,983
0072	Underground Storage Tank	532	81,211	392,174	326,275	799,660
0072	Underground Storage Tank	592	36,226	174,935	509,146	720,307
0072	Underground Storage Tank	492	18,231	88,039	-	106,270
0074	EPA Special State Projects Trust Fund	532	2,841	13,720	108,993	125,554
0075	Compassionate Use of Medical Cannabis	406	22,493	108,620	726,701	857,814
0075	Compassionate Use of Medical Cannabis	482	24,387	117,767	729,560	871,714
0075	Compassionate Use of Medical Cannabis	440	9,707	46,878	-	56,585
0075	Compassionate Use of Medical Cannabis	493	2,131	10,290	-	12,421
0077	Mines & Minerals UIC	422	1,657	8,004	27,086	36,747
0078	Solid Waste Management	532	84,526	408,181	2,664	495,371
0081	Vocational Rehabilitation	444	775,652	3,745,661	-	4,521,313
0082	Distance Learning	601	474	2,287	54,005	56,766
0085	IL Gaming Law Enforcement	340	6,866	33,158	-	40,024
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	15,153	73,175	-	88,328
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	108,677	524,804	-	633,481
0093	IL State Medical Disciplinary	440	37,173	179,508	727,027	943,708
0103	State Treasurer's Administrative	370	122,646	592,263	16,362,689	17,077,598
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	17,758	85,752	1,348,739	1,452,249
0129	State Gaming	565	431,628	2,084,353	-	2,515,981
0129	State Gaming	444	1,657	8,004	63,379	73,040
0131	Council on Dev Disabilities	558	9,234	44,591	27,279	81,104
0137	Plugging & Restoration	422	7,340	35,444	726,365	769,149
0141	Capital Development	511	215,222	1,039,318	4,780	1,259,320
0141	Capital Development	422	10,655	51,451	189,290	251,396
0141	Capital Development	507	13,969	67,458	762,823	844,250
0144	SBE Special Purpose Trust	586	46,880	226,386	4,721,355	4,994,621

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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	
0052	Federal Title III SS & Employ	427	\$ 3,346,060	\$ 31,205,653	\$ 41,567,795	\$ 76,119,508
0052	Federal Title III SS & Employ	360	4,505	42,016	107,918	154,439
0054	State Pensions	370	220,758	2,058,808	12,415,477	14,695,043
0057	IL State Pharmacy Disciplinary	440	31,987	298,317	633,058	963,362
0059	Public Utility	524	479,811	4,474,757	5,800,493	10,755,061
0063	Public Health Services	482	1,024,948	9,558,753	9,029,251	19,612,952
0065	US Environmental Protection	532	459,988	4,289,884	2,580,183	7,330,055
0067	Radiation Protection	588	113,082	1,054,614	214,441	1,382,137
0068	Hospital Licensure Fund	482	9,461	88,235	516,370	614,066
0072	Underground Storage Tank	532	154,531	1,441,166	433,918	2,029,615
0072	Underground Storage Tank	592	68,931	642,852	727,885	1,439,668
0072	Underground Storage Tank	492	34,691	323,527	378,862	737,080
0074	EPA Special State Projects Trust Fund	532	5,406	50,420	242,877	298,703
0075	Compassionate Use of Medical Cannabis	406	42,800	399,157	296,423	738,380
0075	Compassionate Use of Medical Cannabis	482	46,404	432,770	362,560	841,734
0075	Compassionate Use of Medical Cannabis	440	18,472	172,268	278,754	469,494
0075	Compassionate Use of Medical Cannabis	493	4,055	37,815	153,479	195,349
0077	Mines & Minerals UIC	422	3,154	29,412	254,135	286,701
0078	Solid Waste Management	532	160,838	1,499,989	1,595,767	3,256,594
0081	Vocational Rehabilitation	444	1,475,925	13,764,605	16,481,288	31,721,818
0082	Distance Learning	601	901	8,403	36,299	45,603
0085	IL Gaming Law Enforcement	340	13,065	121,848	1,059,887	1,194,800
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	28,834	268,906	642,451	940,191
0090	Special Federal Grant Project	295	-	-	350,908	350,908
0091	Clean Air Act (CAA) Permit	532	206,792	1,928,557	1,997,721	4,133,070
0093	IL State Medical Disciplinary	440	70,733	659,659	511,954	1,242,346
0103	State Treasurer's Administrative	370	233,373	2,176,455	-	2,409,828
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	33,789	315,124	-	348,913
0129	State Gaming	565	821,310	7,659,607	7,166,308	15,647,225
0129	State Gaming	444	3,154	29,412	-	32,566
0131	Council on Dev Disabilities	558	17,571	163,864	145,036	326,471
0137	Plugging & Restoration	422	13,966	130,251	755,730	899,947
0141	Capital Development	511	409,529	3,819,300	965,707	5,194,536
0141	Capital Development	422	20,274	189,074	217,624	426,972
0141	Capital Development	507	26,581	247,897	404,642	679,120
0144	SBE Special Purpose Trust	586	89,204	831,927	1,538,146	2,459,277

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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
0052	Federal Title III SS & Employ	427	\$ 8,598,456	\$ (10,711,837)	\$ (2,113,381)
0052	Federal Title III SS & Employ	360	11,577	(16,712)	(5,135)
0054	State Pensions	370	567,287	(567,413)	(126)
0057	IL State Pharmacy Disciplinary	440	82,199	(165,524)	(83,325)
0059	Public Utility	524	1,232,982	(1,442,834)	(209,852)
0063	Public Health Services	482	2,633,834	(1,494,547)	1,139,287
0065	US Environmental Protection	532	1,182,042	(732,667)	449,375
0067	Radiation Protection	588	290,590	151,954	442,544
0068	Hospital Licensure Fund	482	24,312	(131,159)	(106,847)
0072	Underground Storage Tank	532	397,101	(1,341)	395,760
0072	Underground Storage Tank	592	177,133	(108,124)	69,009
0072	Underground Storage Tank	492	89,145	(103,973)	(14,828)
0074	EPA Special State Projects Trust Fund	532	13,893	(50,824)	(36,931)
0075	Compassionate Use of Medical Cannabis	406	109,984	81,729	191,713
0075	Compassionate Use of Medical Cannabis	482	119,246	144,153	263,399
0075	Compassionate Use of Medical Cannabis	440	47,467	(85,887)	(38,420)
0075	Compassionate Use of Medical Cannabis	493	10,420	(43,295)	(32,875)
0077	Mines & Minerals UIC	422	8,104	(52,927)	(44,823)
0078	Solid Waste Management	532	413,309	(385,566)	27,743
0081	Vocational Rehabilitation	444	3,792,721	(4,602,791)	(810,070)
0082	Distance Learning	601	2,315	8,380	10,695
0085	IL Gaming Law Enforcement	340	33,574	(270,941)	(237,367)
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	74,095	(165,757)	(91,662)
0090	Special Federal Grant Project	295	-	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	531,398	(505,991)	25,407
0093	IL State Medical Disciplinary	440	181,764	13,284	195,048
0103	State Treasurer's Administrative	370	599,704	4,500,288	5,099,992
0117	St Appellate Defender Federal	290	-	-	-
0118	Facility Licensing	482	86,830	365,485	452,315
0129	State Gaming	565	2,110,541	(1,814,081)	296,460
0129	State Gaming	444	8,104	17,395	25,499
0131	Council on Dev Disabilities	558	45,151	(26,447)	18,704
0137	Plugging & Restoration	422	35,890	(64,378)	(28,488)
0141	Capital Development	511	1,052,376	(305,865)	746,511
0141	Capital Development	422	52,098	7,483	59,581
0141	Capital Development	507	68,306	56,070	124,376
0144	SBE Special Purpose Trust	586	229,230	654,253	883,483

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FUND	Fund Name	Agency #	FY 19 Primary Allocation	FY 19 Secondary Allocation	FY 20 Primary Allocation	FY 20 Secondary Allocation
0145	Explosives Regulatory	422	0.0004%		0.0010%	
0146	Aggregate Operations Regulatory	422	0.0011%		0.0010%	
0147	Coal Mining Regulatory	422	0.0001%		0.0002%	
0148	Mental Health Reporting	444	0.0012%		0.0015%	
0148	Mental Health Reporting	493	0.0026%		0.0010%	
0151	Reg CPA Admin & Disciplinary	440	0.0024%		0.0033%	
0152	State Crime Laboratory	493	0.0059%		0.0060%	
0156	Motor Vehicle Theft Prevention	546/350	0.0008%		0.0078%	
0159	SBE Teacher Certification Institution	586	0.0015%		0.0098%	
0161	SBE GED Testing Fund	684	0.0005%		0.0003%	
0163	Weights & Measures	406	0.0333%		0.0226%	
0163	Weights & Measures	360	0.0005%		0.0004%	
0166	State Police Merit BD Public Safety	591	0.0000%		0.0135%	
0167	Division of Corp Regis LLP	350	0.0007%		0.0002%	
0169	IL Independent Tax Tribunal	564	0.0000%		0.0000%	
0175	IL School Asbestos Abatement	482	0.0029%		0.0053%	
0177	CHIP Board Payroll Trust	527	0.0014%		0.0013%	
0182	Driver Services Administration	350	0.0000%		0.0084%	
0184	ICJIA Violence Prevention	546	0.0011%		0.0009%	
0185	Secretary of State Spec Lic Pl	350	0.0108%		0.0097%	
0193	Loc Govt Health Insurance Res	416	0.0049%		0.0030%	
0195	IPTIP Administrative Trust	370	0.0116%		0.0095%	
0199	Illinois Fisheries Management	422	0.0032%		0.0026%	
0203	Tehr Health Insurance Security	416	0.0065%		0.0062%	
0207	Pollution Control Board St Tr	532	0.0000%		0.0000%	
0209	State Police Firearm Services	493	0.0350%		0.0355%	
0211	DHS Technology Initiative	444	0.0049%		0.0064%	
0214	Brownfields Redevelopment	532	0.0039%		0.0002%	
0215	Capital Develop Brd Revolving	511	0.0000%		0.0000%	
0218	Professions Indirect Cost	440	0.0862%		0.0918%	
0218	Professions Indirect Cost	360	0.0022%		0.0015%	
0220	DCFS Children's Services	360/418	0.0003%		0.0008%	
0238	IL Health Facilities Planning	482	0.0042%		0.0033%	
0240	Emergency Public Health	482	0.0032%		0.0051%	
0242	ISAC Accounts Receivable	691	0.0000%		0.0004%	
0243	Credit Union	440	0.0147%		0.0109%	
0244	Savings & Resid Finance Reg	440	0.0147%		0.0136%	
0258	Nursing Dedicated & Professional	440/482	0.0099%		0.0094%	

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0145	Explosives Regulatory	422	\$ 173,344	\$ 418,388
0146	Aggregate Operations Regulatory	422	476,697	418,388
0147	Coal Mining Regulatory	422	43,336	83,678
0148	Mental Health Reporting	444	520,033	627,582
0148	Mental Health Reporting	493	1,126,739	418,388
0151	Reg CPA Admin & Disciplinary	440	1,040,067	1,380,681
0152	State Crime Laboratory	493	2,556,831	2,510,329
0156	Motor Vehicle Theft Prevention	546/350	346,689	3,263,428
0159	SBE Teacher Certification Institution	586	650,042	4,100,205
0161	SBE GED Testing Fund	684	216,681	125,516
0163	Weights & Measures	406	14,430,928	9,455,574
0163	Weights & Measures	360	216,681	167,355
0166	State Police Merit BD Public Safety	591	-	5,648,241
0167	Division of Corp Regis LLP	350	303,353	83,678
0169	IL Independent Tax Tribunal	564	-	-
0175	IL School Asbestos Abatement	482	1,256,748	2,217,458
0177	CHIP Board Payroll Trust	527	606,706	543,905
0182	Driver Services Administration	350	-	3,514,461
0184	ICJIA Violence Prevention	546	476,697	376,549
0185	Secretary of State Spec Lic Pl	350	4,680,301	4,058,366
0193	Loc Govt Health Insurance Res	416	2,123,470	1,255,165
0195	IPTIP Administrative Trust	370	5,026,990	3,974,688
0199	Illinois Fisheries Management	422	1,386,756	1,087,809
0203	Tehr Health Insurance Security	416	2,816,848	2,594,007
0207	Pollution Control Board St Tr	532	-	-
0209	State Police Firearm Services	493	15,167,643	14,852,782
0211	DHS Technology Initiative	444	2,123,470	2,677,685
0214	Brownfields Redevelopment	532	1,690,109	83,678
0215	Capital Develop Brd Revolving	511	-	-
0218	Professions Indirect Cost	440	37,355,737	38,408,039
0218	Professions Indirect Cost	360	953,395	627,582
0220	DCFS Children's Services	360/418	130,008	334,711
0238	IL Health Facilities Planning	482	1,820,117	1,380,681
0240	Emergency Public Health	482	1,386,756	2,133,780
0242	ISAC Accounts Receivable	691	-	167,355
0243	Credit Union	440	6,370,410	4,560,432
0244	Savings & Resid Finance Reg	440	6,370,410	5,690,080
0258	Nursing Dedicated & Professional	440/482	4,290,276	3,932,849

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0145	Explosives Regulatory	422	\$ 2,368	\$ 11,434	\$ 325,912	\$ 339,714
0146	Aggregate Operations Regulatory	422	2,368	11,434	296,995	310,797
0147	Coal Mining Regulatory	422	474	2,287	36,321	39,082
0148	Mental Health Reporting	444	3,552	17,150	217,063	237,765
0148	Mental Health Reporting	493	2,368	11,434	-	13,802
0151	Reg CPA Admin & Disciplinary	440	7,813	37,731	326,965	372,509
0152	State Crime Laboratory	493	14,206	68,602	64,010	146,818
0156	Motor Vehicle Theft Prevention	546/350	18,468	89,182	2,677,134	2,784,784
0159	SBE Teacher Certification Institution	586	23,203	112,050	3,014,254	3,149,507
0161	SBE GED Testing Fund	684	710	3,430	-	4,140
0163	Weights & Measures	406	53,510	258,400	218,156	530,066
0163	Weights & Measures	360	947	4,573	-	5,520
0166	State Police Merit BD Public Safety	591	31,964	154,354	4,902,573	5,088,891
0167	Division of Corp Regis LLP	350	474	2,287	-	2,761
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	12,549	60,598	1,114,850	1,187,997
0177	CHIP Board Payroll Trust	527	3,078	14,864	-	17,942
0182	Driver Services Administration	350	19,889	96,043	3,050,490	3,166,422
0184	ICJIA Violence Prevention	546	2,131	10,290	-	12,421
0185	Secretary of State Spec Lic Pl	350	22,966	110,906	1,323,372	1,457,244
0193	Loc Govt Health Insurance Res	416	7,103	34,301	540,184	581,588
0195	IPTIP Administrative Trust	370	22,493	108,620	-	131,113
0199	Illinois Fisheries Management	422	6,156	29,727	189,163	225,046
0203	Tehr Health Insurance Security	416	14,680	70,889	-	85,569
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	84,053	405,894	1,157,489	1,647,436
0211	DHS Technology Initiative	444	15,153	73,175	572,307	660,635
0214	Brownfields Redevelopment	532	474	2,287	-	2,761
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	217,353	1,049,608	2,038,193	3,305,154
0218	Professions Indirect Cost	360	3,552	17,150	-	20,702
0220	DCFS Children's Services	360/418	1,894	9,147	262,591	273,632
0238	IL Health Facilities Planning	482	7,813	37,731	-	45,544
0240	Emergency Public Health	482	12,075	58,312	1,095,266	1,165,653
0242	ISAC Accounts Receivable	691	947	4,573	145,262	150,782
0243	Credit Union	440	25,808	124,627	-	150,435
0244	Savings & Resid Finance Reg	440	32,200	155,498	-	187,698
0258	Nursing Dedicated & Professional	440/482	22,256	107,476	-	129,732

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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	
0145	Explosives Regulatory	422	\$ 4,505	\$ 42,016	\$ -	\$ 46,521
0146	Aggregate Operations Regulatory	422	4,505	42,016	36,257	82,778
0147	Coal Mining Regulatory	422	901	8,403	26,986	36,290
0148	Mental Health Reporting	444	6,758	63,025	-	69,783
0148	Mental Health Reporting	493	4,505	42,016	850,665	897,186
0151	Reg CPA Admin & Disciplinary	440	14,867	138,654	215,784	369,305
0152	State Crime Laboratory	493	27,032	252,099	-	279,131
0156	Motor Vehicle Theft Prevention	546/350	35,141	327,729	-	362,870
0159	SBE Teacher Certification Institution	586	44,152	411,762	1,349,547	1,805,461
0161	SBE GED Testing Fund	684	1,352	12,605	126,558	140,515
0163	Weights & Measures	406	101,819	949,573	3,883,992	4,935,384
0163	Weights & Measures	360	1,802	16,807	333,178	351,787
0166	State Police Merit BD Public Safety	591	60,821	567,223	4,750,757	5,378,801
0167	Division of Corp Regis LLP	350	901	8,403	316,458	325,762
0169	IL Independent Tax Tribunal	564	-	-	80,980	80,980
0175	IL School Asbestos Abatement	482	23,878	222,687	-	246,565
0177	CHIP Board Payroll Trust	527	5,857	54,621	144,122	204,600
0182	Driver Services Administration	350	37,844	352,939	-	390,783
0184	ICJIA Violence Prevention	546	4,055	37,815	153,479	195,349
0185	Secretary of State Spec Lic Pl	350	43,701	407,560	398,900	850,161
0193	Loc Govt Health Insurance Res	416	13,516	126,049	689,734	829,299
0195	IPTIP Administrative Trust	370	42,800	399,157	950,193	1,392,150
0199	Illinois Fisheries Management	422	11,714	109,243	217,724	338,681
0203	Tehr Health Insurance Security	416	27,933	260,502	189,152	477,587
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	159,937	1,491,586	-	1,651,523
0211	DHS Technology Initiative	444	28,834	268,906	-	297,740
0214	Brownfields Redevelopment	532	901	8,403	1,640,126	1,649,430
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	413,583	3,857,114	642,103	4,912,800
0218	Professions Indirect Cost	360	6,758	63,025	280,938	350,721
0220	DCFS Children's Services	360/418	3,604	33,613	-	37,217
0238	IL Health Facilities Planning	482	14,867	138,654	353,333	506,854
0240	Emergency Public Health	482	22,977	214,284	-	237,261
0242	ISAC Accounts Receivable	691	1,802	16,807	215,943	234,552
0243	Credit Union	440	49,107	457,980	1,432,219	1,939,306
0244	Savings & Resid Finance Reg	440	61,272	571,424	667,648	1,300,344
0258	Nursing Dedicated & Professional	440/482	42,349	394,955	585,294	1,022,598

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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
0145	Explosives Regulatory	422	\$ 11,577	\$ 87,104	\$ 98,681
0146	Aggregate Operations Regulatory	422	11,577	85,643	97,220
0147	Coal Mining Regulatory	422	2,315	215	2,530
0148	Mental Health Reporting	444	17,366	60,749	78,115
0148	Mental Health Reporting	493	11,577	(226,429)	(214,852)
0151	Reg CPA Admin & Disciplinary	440	38,205	10,570	48,775
0152	State Crime Laboratory	493	69,464	17,576	87,040
0156	Motor Vehicle Theft Prevention	546/350	90,303	658,496	748,799
0159	SBE Teacher Certification Institution	586	113,457	300,841	414,298
0161	SBE GED Testing Fund	684	3,473	(34,734)	(31,261)
0163	Weights & Measures	406	261,647	(871,145)	(609,498)
0163	Weights & Measures	360	4,631	(103,176)	(98,545)
0166	State Police Merit BD Public Safety	591	156,293	(323,238)	(166,945)
0167	Division of Corp Regis LLP	350	2,315	(86,854)	(84,539)
0169	IL Independent Tax Tribunal	564	-	(25,745)	(25,745)
0175	IL School Asbestos Abatement	482	61,360	288,383	349,743
0177	CHIP Board Payroll Trust	527	15,050	(43,073)	(28,023)
0182	Driver Services Administration	350	97,249	738,672	835,921
0184	ICJIA Violence Prevention	546	10,420	(43,295)	(32,875)
0185	Secretary of State Spec Lic Pl	350	112,300	324,141	436,441
0193	Loc Govt Health Insurance Res	416	34,732	4,721	39,453
0195	IPTIP Administrative Trust	370	109,984	(244,347)	(134,363)
0199	Illinois Fisheries Management	422	30,101	7,418	37,519
0203	Tehr Health Insurance Security	416	71,779	(51,906)	19,873
0207	Pollution Control Board St Tr	532	-	-	-
0209	State Police Firearm Services	493	410,994	354,097	765,091
0211	DHS Technology Initiative	444	74,095	140,654	214,749
0214	Brownfields Redevelopment	532	2,315	(419,635)	(417,320)
0215	Capital Develop Brd Revolving	511	-	-	-
0218	Professions Indirect Cost	440	1,062,795	289,404	1,352,199
0218	Professions Indirect Cost	360	17,366	(70,063)	(52,697)
0220	DCFS Children's Services	360/418	9,262	69,724	78,986
0238	IL Health Facilities Planning	482	38,205	(87,583)	(49,378)
0240	Emergency Public Health	482	59,044	295,915	354,959
0242	ISAC Accounts Receivable	691	4,631	(33,479)	(28,848)
0243	Credit Union	440	126,192	(350,827)	(224,635)
0244	Savings & Resid Finance Reg	440	157,451	(182,051)	(24,600)
0258	Nursing Dedicated & Professional	440/482	108,827	(172,360)	(63,533)



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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>	<b>FY 20 Primary Allocation</b>	<b>FY 20 Secondary Allocation</b>
0259	Optometric Licn & Disc Brd	440	0.0011%		0.0013%	
0261	Underground Resource Conserv	422	0.0049%		0.0072%	
0270	Water Revolving	532	0.0799%		0.0737%	
0274	Self-Insurers Administration	563	0.0034%		0.0012%	
0276	Drunk & Drugged Driving Prevention	444	0.0046%		0.0015%	
0285	Long Term Care Monitor/Receive	482	0.1166%		0.0905%	
0286	IL Affordable Housing Trust	492	0.0003%		0.0003%	
0287	Home Care Services Agy Licensure	482	0.0068%		0.0066%	
0288	Community Water Supply Lab	532	0.0054%		0.0046%	
0290	Fertilizer Control	406	0.0081%		0.0083%	
0292	Security Investors Education	350	0.0006%		0.0005%	
0294	Used Tire Management	532/482	0.0325%		0.0280%	
0298	Natural Areas Acquisition	422	0.0347%		0.0341%	
0299	Open Space Lands Acquis&Devel	422	0.0070%		0.0072%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0008%		0.0000%	
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		0.0000%	
0326	African American HIV/Aids	482	0.0000%		0.0000%	
0327	Tattoo & Body Prong Estab Regis	482	0.0000%		0.0008%	
0329	County Provider Trust	478	0.0206%		0.0222%	
0333	Federal Support Agreement Rev	466	0.0660%		0.0586%	
0335	Criminal Justice Info Projects	546	0.0008%		0.0008%	
0336	Environmental Lab Certificate	532	0.0014%		0.0013%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0000%		0.0000%	
0340	Public Health Lab Serv Rev	482	0.0008%		0.0006%	
0342	Audit Expense	103	0.0060%		0.0000%	
0344	Care Prov for Persons with DD	478	0.0008%		0.0008%	
0345	Long Term Care Provider	478	0.0036%		0.0028%	
0345	Long Term Care Provider	482	0.0035%		0.0031%	
0350	ICCB Federal Trust	684	0.0002%		0.0006%	
0357	Child Labor Enforcement	452	0.0027%		0.0023%	
0359	IMSA Special Purposes Trust Fund	692	0.0016%		0.0009%	
0360	Lead Poisoning Screening	482	0.0197%		0.0199%	
0362	Securities Audit & Enforcement	350	0.0385%		0.0345%	
0363	Dept of Business Serv Sp Ops	350	0.0694%		0.0606%	
0368	Drug Treatment	444	0.0006%		0.0000%	
0369	Feed Control	406	0.0097%		0.0080%	
0370	Tanning Facility Permit	482	0.0011%		0.0012%	
0372	Plumbing Licensure & Program	482	0.0120%		0.0131%	

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0259	Optometric Licn & Disc Brd	440	\$ 476,697	\$ 543,905
0261	Underground Resource Conserv	422	2,123,470	3,012,395
0270	Water Revolving	532	34,625,561	30,835,212
0274	Self-Insurers Administration	563	1,473,428	502,066
0276	Drunk & Drugged Driving Prevention	444	1,993,462	627,582
0285	Long Term Care Monitor/Receive	482	50,529,918	37,864,135
0286	IL Affordable Housing Trust	492	130,008	125,516
0287	Home Care Services Agy Licensure	482	2,946,856	2,761,362
0288	Community Water Supply Lab	532	2,340,151	1,924,586
0290	Fertilizer Control	406	3,510,226	3,472,622
0292	Security Investors Education	350	260,017	209,194
0294	Used Tire Management	532/482	14,084,240	11,714,870
0298	Natural Areas Acquisition	422	15,037,634	14,267,039
0299	Open Space Lands Acquis&Devel	422	3,033,529	3,012,395
0318	ICJIA Vio Prevent Sp Prj	546	346,689	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-
0326	African American HIV/Aids	482	-	-
0327	Tattoo & Body Prong Estab Regis	482	-	334,711
0329	County Provider Trust	478	8,927,241	9,288,219
0333	Federal Support Agreement Rev	466	28,601,840	24,517,550
0335	Criminal Justice Info Projects	546	346,689	334,711
0336	Environmental Lab Certificate	532	606,706	543,905
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-
0340	Public Health Lab Serv Rev	482	346,689	251,033
0342	Audit Expense	103	2,600,167	-
0344	Care Prov for Persons with DD	478	346,689	334,711
0345	Long Term Care Provider	478	1,560,100	1,171,487
0345	Long Term Care Provider	482	1,516,764	1,297,004
0350	ICCB Federal Trust	684	86,672	251,033
0357	Child Labor Enforcement	452	1,170,075	962,293
0359	IMSA Special Purposes Trust Fund	692	693,378	376,549
0360	Lead Poisoning Screening	482	8,537,216	8,325,926
0362	Securities Audit & Enforcement	350	16,684,407	14,434,394
0363	Dept of Business Serv Sp Ops	350	30,075,268	25,354,327
0368	Drug Treatment	444	260,017	-
0369	Feed Control	406	4,203,604	3,347,106
0370	Tanning Facility Permit	482	476,697	502,066
0372	Plumbing Licensure & Program	482	5,200,335	5,480,886

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0259	Optometric Licn & Disc Brd	440	\$ 3,078	\$ 14,864	\$ 126,746	\$ 144,688
0261	Underground Resource Conserv	422	17,047	82,322	1,861,568	1,960,937
0270	Water Revolving	532	174,498	842,659	464,190	1,481,347
0274	Self-Insurers Administration	563	2,841	13,720	54,211	70,772
0276	Drunk & Drugged Driving Prevention	444	3,552	17,150	162,263	182,965
0285	Long Term Care Monitor/Receive	482	214,275	1,034,745	3,165,921	4,414,941
0286	IL Affordable Housing Trust	492	710	3,430	81,014	85,154
0287	Home Care Services Agy Licensure	482	15,627	75,462	451	91,540
0288	Community Water Supply Lab	532	10,891	52,595	-	63,486
0290	Fertilizer Control	406	19,652	94,899	73,057	187,608
0292	Security Investors Education	350	1,184	5,717	39	6,940
0294	Used Tire Management	532/482	66,295	320,142	-	386,437
0298	Natural Areas Acquisition	422	80,738	389,887	-	470,625
0299	Open Space Lands Acquis&Devel	422	17,047	82,322	370,386	469,755
0318	ICJIA Vio Prevent Sp Prj	546	-	-	215,997	215,997
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Preng Estab Regis	482	1,894	9,147	290,522	301,563
0329	County Provider Trust	478	52,562	253,827	582,128	888,517
0333	Federal Support Agreement Rev	466	138,746	670,011	-	808,757
0335	Criminal Justice Info Projects	546	1,894	9,147	54,081	65,122
0336	Environmental Lab Certificate	532	3,078	14,864	-	17,942
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	1,421	6,860	-	8,281
0342	Audit Expense	103	-	-	567,250	567,250
0344	Care Prov for Persons with DD	478	1,894	9,147	42	11,083
0345	Long Term Care Provider	478	6,630	32,014	162,197	200,841
0345	Long Term Care Provider	482	7,340	35,444	108,203	150,987
0350	ICCB Federal Trust	684	1,421	6,860	145,272	153,553
0357	Child Labor Enforcement	452	5,446	26,297	-	31,743
0359	IMSA Special Purposes Trust Fund	692	2,131	10,290	216,050	228,471
0360	Lead Poisoning Screening	482	47,117	227,529	3,853,986	4,128,632
0362	Securities Audit & Enforcement	350	81,685	394,461	-	476,146
0363	Dept of Business Serv Sp Ops	350	143,481	692,879	598,455	1,434,815
0368	Drug Treatment	444	-	-	-	-
0369	Feed Control	406	18,941	91,469	-	110,410
0370	Tanning Facility Permit	482	2,841	13,720	333,368	349,929
0372	Plumbing Licensure & Program	482	31,017	149,781	1,453,619	1,634,417

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0259	Optometric Licn & Disc Brd	440	\$ 5,857	\$ 54,621	\$ -	\$ 60,478
0261	Underground Resource Conserv	422	32,438	302,519	-	334,957
0270	Water Revolving	532	332,038	3,096,616	2,247,350	5,676,004
0274	Self-Insurers Administration	563	5,406	50,420	798,759	854,585
0276	Drunk & Drugged Driving Prevention	444	6,758	63,025	1,125,534	1,195,317
0285	Long Term Care Monitor/Receive	482	407,727	3,802,493	9,472,177	13,682,397
0286	IL Affordable Housing Trust	492	1,352	12,605	-	13,957
0287	Home Care Services Agy Licensure	482	29,735	277,309	72,273	379,317
0288	Community Water Supply Lab	532	20,724	193,276	316,875	530,875
0290	Fertilizer Control	406	37,394	348,737	134,426	520,557
0292	Security Investors Education	350	2,253	21,008	36,284	59,545
0294	Used Tire Management	532/482	126,147	1,176,462	2,116,195	3,418,804
0298	Natural Areas Acquisition	422	153,630	1,432,763	780,613	2,367,006
0299	Open Space Lands Acquis&Devel	422	32,438	302,519	-	334,957
0318	ICJIA Vio Prevent Sp Prj	546	-	-	290,481	290,481
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	-	26,993	26,993
0327	Tattoo & Body Preng Estab Regis	482	3,604	33,613	161,957	199,174
0329	County Provider Trust	478	100,017	932,766	1,213,313	2,246,096
0333	Federal Support Agreement Rev	466	264,009	2,462,167	3,921,155	6,647,331
0335	Criminal Justice Info Projects	546	3,604	33,613	-	37,217
0336	Environmental Lab Certificate	532	5,857	54,621	63,144	123,622
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	26,993	26,993
0340	Public Health Lab Serv Rev	482	2,703	25,210	801,345	829,258
0342	Audit Expense	103	-	-	2,178,605	2,178,605
0344	Care Prov for Persons with DD	478	3,604	33,613	26,940	64,157
0345	Long Term Care Provider	478	12,615	117,646	290,333	420,594
0345	Long Term Care Provider	482	13,966	130,251	145,078	289,295
0350	ICCB Federal Trust	684	2,703	25,210	566,839	594,752
0357	Child Labor Enforcement	452	10,362	96,638	306,897	413,897
0359	IMSA Special Purposes Trust Fund	692	4,055	37,815	254,123	295,993
0360	Lead Poisoning Screening	482	89,655	836,128	-	925,783
0362	Securities Audit & Enforcement	350	155,432	1,449,569	2,743,693	4,348,694
0363	Dept of Business Serv Sp Ops	350	273,019	2,546,200	3,192,101	6,011,320
0368	Drug Treatment	444	-	-	919,639	919,639
0369	Feed Control	406	36,042	336,132	805,158	1,177,332
0370	Tanning Facility Permit	482	5,406	50,420	-	55,826
0372	Plumbing Licensure & Program	482	59,019	550,416	-	609,435

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For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0259	Optometric Licn & Disc Brd	440	\$ 15,050	\$ 34,788	\$ 49,838
0261	Underground Resource Conserv	422	83,357	528,528	611,885
0270	Water Revolving	532	853,246	(396,615)	456,631
0274	Self-Insurers Administration	563	13,893	(176,183)	(162,290)
0276	Drunk & Drugged Driving Prevention	444	17,366	(220,958)	(203,592)
0285	Long Term Care Monitor/Receive	482	1,047,745	(1,287,146)	(239,401)
0286	IL Affordable Housing Trust	492	3,473	25,756	29,229
0287	Home Care Services Agy Licensure	482	76,410	(17,357)	59,053
0288	Community Water Supply Lab	532	53,256	(78,749)	(25,493)
0290	Fertilizer Control	406	96,092	(25,046)	71,046
0292	Security Investors Education	350	5,789	(8,773)	(2,984)
0294	Used Tire Management	532/482	324,164	(549,088)	(224,924)
0298	Natural Areas Acquisition	422	394,786	(231,804)	162,982
0299	Open Space Lands Acquis&Devel	422	83,357	112,223	195,580
0318	ICJIA Vio Prevent Sp Prj	546	-	(1,668)	(1,668)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-
0326	African American HIV/Aids	482	-	(8,582)	(8,582)
0327	Tattoo & Body Prong Estab Regis	482	9,262	18,859	28,121
0329	County Provider Trust	478	257,016	(244,782)	12,234
0333	Federal Support Agreement Rev	466	678,429	(1,043,261)	(364,832)
0335	Criminal Justice Info Projects	546	9,262	17,191	26,453
0336	Environmental Lab Certificate	532	15,050	(17,328)	(2,278)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	(8,582)	(8,582)
0340	Public Health Lab Serv Rev	482	6,946	(249,268)	(242,322)
0342	Audit Expense	103	-	(347,202)	(347,202)
0344	Care Prov for Persons with DD	478	9,262	(8,555)	707
0345	Long Term Care Provider	478	32,416	(18,738)	13,678
0345	Long Term Care Provider	482	35,890	(729)	35,161
0350	ICCB Federal Trust	684	6,946	(145,036)	(138,090)
0357	Child Labor Enforcement	452	26,628	(86,574)	(59,946)
0359	IMSA Special Purposes Trust Fund	692	10,420	7,152	17,572
0360	Lead Poisoning Screening	482	230,388	1,219,700	1,450,088
0362	Securities Audit & Enforcement	350	399,417	(762,369)	(362,952)
0363	Dept of Business Serv Sp Ops	350	701,584	(582,698)	118,886
0368	Drug Treatment	444	-	(275,868)	(275,868)
0369	Feed Control	406	92,618	(209,238)	(116,620)
0370	Tanning Facility Permit	482	13,893	103,231	117,124
0372	Plumbing Licensure & Program	482	151,663	431,825	583,488

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FUND	Fund Name	Agency #	FY 19 Primary Allocation	FY 19 Secondary Allocation	FY 20 Primary Allocation	FY 20 Secondary Allocation
0384	Tax Compliance & Admin	492	0.2963%		0.2994%	
0386	Appraisal Administration	440	0.0033%		0.0027%	
0387	Small Bus Environmental Assist	420	0.0020%		0.0013%	
0394	Gaining Early Awareness & Read	444	0.0000%		0.0000%	
0396	Senior Health Insurance Prog	402	0.0050%		0.0035%	
0398	EMS Assistance	482	0.0001%		0.0000%	
0408	DHS Special Purpose Trust	444	0.0341%		0.0396%	
0410	SBE Federal Dept of Agriculture	586	0.0362%		0.0325%	
0421	Public Aid Recoveries Trust	478	0.1887%		0.1795%	
0425	IL Power Agency Operations	360/445	0.0060%		0.0068%	
0428	Supreme Court Historic Preserv	210	0.0028%		0.0026%	
0434	Court of Claims Admin & Grant	528	0.0000%		0.0000%	
0435	Charitable Trust Stabilization Fund	370	0.0009%		0.0012%	
0438	IL State Fair	406	0.0007%		0.0000%	
0440	Agricultural Master	406	0.0071%		0.0059%	
0445	Sex Offender Investigation	493	0.0005%		0.0000%	
0447	GI Education	497	0.0042%		0.0038%	
0449	Interpreters for the Deaf	526	0.0007%		0.0006%	
0453	Monitoring Device Driving Permit	350	0.0124%		0.0126%	
0455	IL State Toll Highway Revenue	557	0.1322%		0.1248%	
0473	Teachers Retirement System	593	0.1604%		0.1545%	
0476	Wholesale Meat	406	0.0415%		0.0345%	
0477	Judges Retirement System	275	0.0000%		0.0000%	
0480	Secretary of State ID Security	350	0.0071%		0.0069%	
0481	General Assembly Retirement	131	0.0000%		0.0000%	
0483	Secretary of State Spec Serv	350	0.0322%		0.0222%	
0484	Nuclear Civil Protection Planning Fund	588	0.0004%		0.0000%	
0488	Criminal Justice Trust	546	0.0156%		0.0104%	
0491	Federal Aid Disaster	588	0.0035%		0.0050%	
0495	Old Age Survivors Insurance	444	0.2995%		0.2549%	
0497	Federal Civil Prepared Admin	588	0.0001%		0.0002%	
0502	Early Intervention Service Rev	444	0.0084%		0.0070%	
0505	Athletics Supervision and Reg	440	0.0000%		0.0000%	
0506	Small Business Credit Initiatv	420	0.0011%		0.0004%	
0514	State Asset Forfeiture	493	0.0025%		0.0023%	
0523	Dept of Corrections Reimburse	425	0.0071%		0.0037%	
0523	Dept of Corrections Reimburse	426	0.0050%		0.0067%	
0524	Health Facilities Plan Review	482	0.0066%		0.0053%	

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0384	Tax Compliance & Admin	492	\$ 128,404,928	\$ 125,265,436
0386	Appraisal Administration	440	1,430,092	1,129,648
0387	Small Bus Environmental Assist	420	866,722	543,905
0394	Gaining Early Awareness & Read	444	-	-
0396	Senior Health Insurance Prog	402	2,166,806	1,464,359
0398	EMS Assistance	482	43,336	-
0408	DHS Special Purpose Trust	444	14,777,617	16,568,174
0410	SBE Federal Dept of Agriculture	586	15,687,676	13,597,617
0421	Public Aid Recoveries Trust	478	81,775,261	75,100,687
0425	IL Power Agency Operations	360/445	2,600,167	2,845,040
0428	Supreme Court Historic Preserv	210	1,213,411	1,087,809
0434	Court of Claims Admin & Grant	528	-	-
0435	Charitable Trust Stabilization Fund	370	390,025	502,066
0438	IL State Fair	406	303,353	-
0440	Agricultural Master	406	3,076,865	2,468,491
0445	Sex Offender Investigation	493	216,681	-
0447	GI Education	497	1,820,117	1,589,875
0449	Interpreters for the Deaf	526	303,353	251,033
0453	Monitoring Device Driving Permit	350	5,373,679	5,271,692
0455	IL State Toll Highway Revenue	557	57,290,353	52,214,851
0473	Teachers Retirement System	593	69,511,139	64,640,981
0476	Wholesale Meat	406	17,984,490	14,434,394
0477	Judges Retirement System	275	-	-
0480	Secretary of State ID Security	350	3,076,865	2,886,879
0481	General Assembly Retirement	131	-	-
0483	Secretary of State Spec Serv	350	13,954,231	9,288,219
0484	Nuclear Civil Protection Planning Fund	588	173,344	-
0488	Criminal Justice Trust	546	6,760,435	4,351,238
0491	Federal Aid Disaster	588	1,516,764	2,091,941
0495	Old Age Survivors Insurance	444	129,791,684	106,647,160
0497	Federal Civil Prepared Admin	588	43,336	83,678
0502	Early Intervention Service Rev	444	3,640,234	2,928,718
0505	Athletics Supervision and Reg	440	-	-
0506	Small Business Credit Initiatv	420	476,697	167,355
0514	State Asset Forfeiture	493	1,083,403	962,293
0523	Dept of Corrections Reimburse	425	3,076,865	1,548,036
0523	Dept of Corrections Reimburse	426	2,166,806	2,803,201
0524	Health Facilities Plan Review	482	2,860,184	2,217,458

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0384	Tax Compliance & Admin	492	\$ 708,883	\$ 3,423,233	\$ 1,141,359	\$ 5,273,475
0386	Appraisal Administration	440	6,393	30,871	-	37,264
0387	Small Bus Environmental Assist	420	3,078	14,864	108,104	126,046
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	8,287	40,018	-	48,305
0398	EMS Assistance	482	-	-	27,000	27,000
0408	DHS Special Purpose Trust	444	93,760	452,772	1,999,139	2,545,671
0410	SBE Federal Dept of Agriculture	586	76,950	371,593	812,193	1,260,736
0421	Public Aid Recoveries Trust	478	424,999	2,052,339	-	2,477,338
0425	IL Power Agency Operations	360/445	16,100	77,749	588,162	682,011
0428	Supreme Court Historic Preserv	210	6,156	29,727	216,130	252,013
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	2,841	13,720	108,993	125,554
0438	IL State Fair	406	-	-	81,026	81,026
0440	Agricultural Master	406	13,969	67,458	471	81,898
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	8,997	43,448	-	52,445
0449	Interpreters for the Deaf	526	1,421	6,860	188,997	197,278
0453	Monitoring Device Driving Permit	350	29,833	144,064	1,747,668	1,921,565
0455	IL State Toll Highway Revenue	557	295,486	1,426,919	-	1,722,405
0473	Teachers Retirement System	593	365,807	1,766,498	-	2,132,305
0476	Wholesale Meat	406	81,685	394,461	-	476,146
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	16,337	78,892	783,268	878,497
0481	General Assembly Retirement	131	-	-	-	-
0483	Secretary of State Spec Serv	350	52,562	253,827	2,674,441	2,980,830
0484	Nuclear Civil Protection Planning Fund	588	-	-	27	27
0488	Criminal Justice Trust	546	24,624	118,910	-	143,534
0491	Federal Aid Disaster	588	11,838	57,168	761,090	830,096
0495	Old Age Survivors Insurance	444	603,522	2,914,436	-	3,517,958
0497	Federal Civil Prepared Admin	588	474	2,287	36,328	39,089
0502	Early Intervention Service Rev	444	16,574	80,036	27,551	124,161
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	947	4,573	216,016	221,536
0514	State Asset Forfeiture	493	5,446	26,297	351,075	382,818
0523	Dept of Corrections Reimburse	425	8,760	42,304	270,401	321,465
0523	Dept of Corrections Reimburse	426	15,863	76,605	617,625	710,093
0524	Health Facilities Plan Review	482	12,549	60,598	513,303	586,450



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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	
0384	Tax Compliance & Admin	492	\$ 1,348,876	\$ 12,579,739	\$ 9,265,883	\$ 23,194,498
0386	Appraisal Administration	440	12,164	113,445	433,444	559,053
0387	Small Bus Environmental Assist	420	5,857	54,621	254,103	314,581
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	15,768	147,058	679,098	841,924
0398	EMS Assistance	482	-	-	36,310	36,310
0408	DHS Special Purpose Trust	444	178,409	1,663,853	2,022,205	3,864,467
0410	SBE Federal Dept of Agriculture	586	146,421	1,365,536	1,341,765	2,853,722
0421	Public Aid Recoveries Trust	478	808,695	7,541,961	7,097,564	15,448,220
0425	IL Power Agency Operations	360/445	30,636	285,712	-	316,348
0428	Supreme Court Historic Preserv	210	11,714	109,243	72,483	193,440
0434	Court of Claims Admin & Grant	528	-	-	161,957	161,957
0435	Charitable Trust Stabilization Fund	370	5,406	50,420	350,849	406,675
0438	IL State Fair	406	-	-	254,171	254,171
0440	Agricultural Master	406	26,581	247,897	435,411	709,889
0445	Sex Offender Investigation	493	-	-	235,504	235,504
0447	GI Education	497	17,120	159,663	171,756	348,539
0449	Interpreters for the Deaf	526	2,703	25,210	36,279	64,192
0453	Monitoring Device Driving Permit	350	56,766	529,408	-	586,174
0455	IL State Toll Highway Revenue	557	562,257	5,243,659	11,093,398	16,899,314
0473	Teachers Retirement System	593	696,063	6,491,549	2,960,295	10,147,907
0476	Wholesale Meat	406	155,432	1,449,569	3,778,811	5,383,812
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	31,086	289,914	72,257	393,257
0481	General Assembly Retirement	131	-	-	-	-
0483	Secretary of State Spec Serv	350	100,017	932,766	3,629,843	4,662,626
0484	Nuclear Civil Protection Planning Fund	588	-	-	145,239	145,239
0488	Criminal Justice Trust	546	46,855	436,972	2,237,450	2,721,277
0491	Federal Aid Disaster	588	22,526	210,082	-	232,608
0495	Old Age Survivors Insurance	444	1,148,392	10,710,005	19,724,066	31,582,463
0497	Federal Civil Prepared Admin	588	901	8,403	-	9,304
0502	Early Intervention Service Rev	444	31,537	294,115	507,972	833,624
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	1,802	16,807	254,149	272,758
0514	State Asset Forfeiture	493	10,362	96,638	72,500	179,500
0523	Dept of Corrections Reimburse	425	16,669	155,461	1,234,348	1,406,478
0523	Dept of Corrections Reimburse	426	30,185	281,511	809,455	1,121,151
0524	Health Facilities Plan Review	482	23,878	222,687	471,753	718,318

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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
0384	Tax Compliance & Admin	492	\$ 3,466,242	\$ (2,669,487)	\$ 796,755
0386	Appraisal Administration	440	31,259	(121,304)	(90,045)
0387	Small Bus Environmental Assist	420	15,050	(27,162)	(12,112)
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402	40,521	(174,645)	(134,124)
0398	EMS Assistance	482	-	(208)	(208)
0408	DHS Special Purpose Trust	444	458,461	(158,824)	299,637
0410	SBE Federal Dept of Agriculture	586	376,262	(66,689)	309,573
0421	Public Aid Recoveries Trust	478	2,078,124	(2,004,078)	74,046
0425	IL Power Agency Operations	360/445	78,726	164,952	243,678
0428	Supreme Court Historic Preserv	210	30,101	51,161	81,262
0434	Court of Claims Admin & Grant	528	-	(51,491)	(51,491)
0435	Charitable Trust Stabilization Fund	370	13,893	(85,151)	(71,258)
0438	IL State Fair	406	-	(35,787)	(35,787)
0440	Agricultural Master	406	68,306	(105,284)	(36,978)
0445	Sex Offender Investigation	493	-	(61,115)	(61,115)
0447	GI Education	497	43,994	(43,614)	380
0449	Interpreters for the Deaf	526	6,946	51,302	58,248
0453	Monitoring Device Driving Permit	350	145,874	550,076	695,950
0455	IL State Toll Highway Revenue	557	1,444,846	(3,323,766)	(1,878,920)
0473	Teachers Retirement System	593	1,788,692	(779,432)	1,009,260
0476	Wholesale Meat	406	399,417	(1,008,915)	(609,498)
0477	Judges Retirement System	275	-	-	-
0480	Secretary of State ID Security	350	79,883	231,524	311,407
0481	General Assembly Retirement	131	-	-	-
0483	Secretary of State Spec Serv	350	257,016	(28,687)	228,329
0484	Nuclear Civil Protection Planning Fund	588	-	(35,162)	(35,162)
0488	Criminal Justice Trust	546	120,404	(568,308)	(447,904)
0491	Federal Aid Disaster	588	57,886	200,678	258,564
0495	Old Age Survivors Insurance	444	2,951,052	(5,044,646)	(2,093,594)
0497	Federal Civil Prepared Admin	588	2,315	8,797	11,112
0502	Early Intervention Service Rev	444	81,041	(114,246)	(33,205)
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	4,631	7,135	11,766
0514	State Asset Forfeiture	493	26,628	94,060	120,688
0523	Dept of Corrections Reimburse	425	42,836	(212,929)	(170,093)
0523	Dept of Corrections Reimburse	426	77,568	(107,790)	(30,222)
0524	Health Facilities Plan Review	482	61,360	48,959	110,319

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2020

<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>	<b>FY 20 Primary Allocation</b>	<b>FY 20 Secondary Allocation</b>
0531	Energy Efficiency Portfolio	420	0.0000%		0.0000%	
0533	Attorney General Tobacco	340	0.0134%		0.0124%	
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1109%		0.0992%	
0535	Sex Offender Registration	493	0.0011%		0.0010%	
0536	Leads Maintenance	493	0.0023%		0.0020%	
0537	State Offender DNA Identification	493	0.0033%		0.0036%	
0538	IL Historic Sites	422	0.0020%		0.0020%	
0539	Death Penalty Abolition	546	0.0001%		0.0002%	
0542	Ag Court Order & Vol Comply	340	0.0524%		0.0449%	
0543	Comptroller's Administrative	360	0.0000%		0.0000%	
0546	Public Pension Regulation	446	0.0060%		0.0059%	
0549	IL Charity Bureau	340	0.0127%		0.0128%	
0550	Supplemental Low Income Energy	420	0.0077%		0.0061%	
0560	SBE Federal Agency Services	586	0.0014%		0.0011%	
0561	SBE Federal Dept of Education	586	0.0723%		0.0709%	
0562	Pawnbroker Regulation	440	0.0005%		0.0003%	
0566	DCFS Federal Projects	418	0.0001%		0.0005%	
0568	School Infrastructure	511	0.0000%		0.0000%	
0568	School Infrastructure	586	0.0011%		0.0005%	
0568	School Infrastructure	507	0.0004%		0.0003%	
0576	Pesticide Control	406/482	0.0301%		0.0315%	
0577	Community College Health Insur	416	0.0017%		0.0015%	
0579	Savings Institutions Regulatory Fund	440	0.0019%		0.0009%	
0580	Fire Prevention Division	592	0.0019%		0.0000%	
0581	Juvenile Acct Incentive Block	444	0.0000%		0.0000%	
0582	DCFS Special Purpose Fund	418	0.0029%		0.0020%	
0592	DHS Federal Projects	444	0.0029%		0.0020%	
0600	Attorney General Whistleblower	340	0.0254%		0.0330%	
0606	Health Information Exchange	534	0.0000%		0.0000%	
0607	Special Projects Division	442	0.0119%		0.0116%	
0608	Partners for Conservation	422/406	0.0177%		0.0112%	
0612	Statewide 9-1-1 Fund	493	0.0059%		0.0050%	
0618	Services for Older Americans	402	0.0076%		0.0064%	
0622	Motor Vehicle License Plate	350	0.0077%		0.0064%	
0627	Public Transportation	509	0.0050%		0.0044%	
0632	Horse Racing	579	0.0154%		0.0130%	
0635	Death Certificate Surcharge	482	0.0037%		0.0041%	
0635	Death Certificate Surcharge	520	0.0000%		0.0003%	

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0531	Energy Efficiency Portfolio	420	\$ -	\$ -
0533	Attorney General Tobacco	340	5,807,040	5,188,014
0534	IL Workers' Comp Comm Operatns	563/446/360	48,059,759	41,504,112
0535	Sex Offender Registration	493	476,697	418,388
0536	Leads Maintenance	493	996,731	836,776
0537	State Offender DNA Identification	493	1,430,092	1,506,198
0538	IL Historic Sites	422	866,722	836,776
0539	Death Penalty Abolition	546	43,336	83,678
0542	Ag Court Order & Vol Comply	340	22,708,128	18,785,631
0543	Comptroller's Administrative	360	-	-
0546	Public Pension Regulation	446	2,600,167	2,468,491
0549	IL Charity Bureau	340	5,503,687	5,355,369
0550	Supplemental Low Income Energy	420	3,336,881	2,552,168
0560	SBE Federal Agency Services	586	606,706	460,227
0561	SBE Federal Dept of Education	586	31,332,016	29,663,725
0562	Pawnbroker Regulation	440	216,681	125,516
0566	DCFS Federal Projects	418	43,336	209,194
0568	School Infrastructure	511	-	-
0568	School Infrastructure	586	476,697	209,194
0568	School Infrastructure	507	173,344	125,516
0576	Pesticide Control	406/482	13,044,173	13,179,229
0577	Community College Health Insur	416	736,714	627,582
0579	Savings Institutions Regulatory Fund	440	823,386	376,549
0580	Fire Prevention Division	592	823,386	-
0581	Juvenile Acct Incentive Block	444	-	-
0582	DCFS Special Purpose Fund	418	1,256,748	836,776
0592	DHS Federal Projects	444	1,256,748	836,776
0600	Attorney General Whistleblower	340	11,007,375	13,806,812
0606	Health Information Exchange	534	-	-
0607	Special Projects Division	442	5,156,998	4,853,303
0608	Partners for Conservation	422/406	7,670,494	4,685,948
0612	Statewide 9-1-1 Fund	493	2,556,831	2,091,941
0618	Services for Older Americans	402	3,293,545	2,677,685
0622	Motor Vehicle License Plate	350	3,336,881	2,677,685
0627	Public Transportation	509	2,166,806	1,840,908
0632	Horse Racing	579	6,673,763	5,439,047
0635	Death Certificate Surcharge	482	1,603,436	1,715,392
0635	Death Certificate Surcharge	520	-	125,516

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0531	Energy Efficiency Portfolio	420	\$ -	\$ -	\$ -	\$ -
0533	Attorney General Tobacco	340	29,359	141,777	1,539,488	1,710,624
0534	IL Workers' Comp Comm Operatns	563/446/360	234,874	1,134,217	-	1,369,091
0535	Sex Offender Registration	493	2,368	11,434	27,065	40,867
0536	Leads Maintenance	493	4,735	22,867	-	27,602
0537	State Offender DNA Identification	493	8,524	41,161	325,282	374,967
0538	IL Historic Sites	422	4,735	22,867	105	27,707
0539	Death Penalty Abolition	546	474	2,287	36,321	39,082
0542	Ag Court Order & Vol Comply	340	106,309	513,371	1,596,065	2,215,745
0543	Comptroller's Administrative	360	-	-	-	-
0546	Public Pension Regulation	446	13,969	67,458	-	81,427
0549	IL Charity Bureau	340	30,306	146,351	253,770	430,427
0550	Supplemental Low Income Energy	420	14,443	69,745	-	84,188
0560	SBE Federal Agency Services	586	2,604	12,577	270,023	285,204
0561	SBE Federal Dept of Education	586	167,868	810,645	301,726	1,280,239
0562	Pawnbroker Regulation	440	710	3,430	-	4,140
0566	DCFS Federal Projects	418	1,184	5,717	145,268	152,169
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	1,184	5,717	108,044	114,945
0568	School Infrastructure	507	710	3,430	27	4,167
0576	Pesticide Control	406/482	74,582	360,160	509,997	944,739
0577	Community College Health Insur	416	3,552	17,150	162,071	182,773
0579	Savings Institutions Regulatory Fund	440	2,131	10,290	189,077	201,498
0580	Fire Prevention Division	592	-	-	512,992	512,992
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	4,735	22,867	189,143	216,745
0592	DHS Federal Projects	444	4,735	22,867	54,178	81,780
0600	Attorney General Whistleblower	340	78,133	377,310	2,761,302	3,216,745
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	27,465	132,630	27,784	187,879
0608	Partners for Conservation	422/406	26,518	128,057	1,134,879	1,289,454
0612	Statewide 9-1-1 Fund	493	11,838	57,168	81,371	150,377
0618	Services for Older Americans	402	15,153	73,175	-	88,328
0622	Motor Vehicle License Plate	350	15,153	73,175	1,161,209	1,249,537
0627	Public Transportation	509	10,418	50,308	243,269	303,995
0632	Horse Racing	579	30,780	148,637	-	179,417
0635	Death Certificate Surcharge	482	9,707	46,878	145,703	202,288
0635	Death Certificate Surcharge	520	710	3,430	108,946	113,086

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For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0531	Energy Efficiency Portfolio	420	\$ -	\$ -	\$ -	\$ -
0533	Attorney General Tobacco	340	55,865	521,005	362,449	939,319
0534	IL Workers' Comp Comm Operatns	563/446/360	446,922	4,168,037	9,877,221	14,492,180
0535	Sex Offender Registration	493	4,505	42,016	36,257	82,778
0536	Leads Maintenance	493	9,011	84,033	243,636	336,680
0537	State Offender DNA Identification	493	16,219	151,259	-	167,478
0538	IL Historic Sites	422	9,011	84,033	1,160,564	1,253,608
0539	Death Penalty Abolition	546	901	8,403	53,980	63,284
0542	Ag Court Order & Vol Comply	340	202,286	1,886,541	2,720,896	4,809,723
0543	Comptroller's Administrative	360	-	-	-	-
0546	Public Pension Regulation	446	26,581	247,897	116,579	391,057
0549	IL Charity Bureau	340	57,667	537,811	-	595,478
0550	Supplemental Low Income Energy	420	27,482	256,301	715,094	998,877
0560	SBE Federal Agency Services	586	4,956	46,218	108,873	160,047
0561	SBE Federal Dept of Education	586	319,423	2,978,970	504,613	3,803,006
0562	Pawnbroker Regulation	440	1,352	12,605	99,565	113,522
0566	DCFS Federal Projects	418	2,253	21,008	215,937	239,198
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	2,253	21,008	217,834	241,095
0568	School Infrastructure	507	1,352	12,605	36,294	50,251
0576	Pesticide Control	406/482	141,916	1,323,520	915,759	2,381,195
0577	Community College Health Insur	416	6,758	63,025	72,540	142,323
0579	Savings Institutions Regulatory Fund	440	4,055	37,815	363,054	404,924
0580	Fire Prevention Division	592	-	-	689,893	689,893
0581	Juvenile Acct Incentive Block	444	-	-	107,971	107,971
0582	DCFS Special Purpose Fund	418	9,011	84,033	326,686	419,730
0592	DHS Federal Projects	444	9,011	84,033	326,686	419,730
0600	Attorney General Whistleblower	340	148,674	1,386,544	1,536,909	3,072,127
0606	Health Information Exchange	534	-	-	53,986	53,986
0607	Special Projects Division	442	52,261	487,391	108,320	647,972
0608	Partners for Conservation	422/406	50,459	470,585	2,359,568	2,880,612
0612	Statewide 9-1-1 Fund	493	22,526	210,082	326,528	559,136
0618	Services for Older Americans	402	28,834	268,906	596,837	894,577
0622	Motor Vehicle License Plate	350	28,834	268,906	471,695	769,435
0627	Public Transportation	509	19,823	184,873	217,628	422,324
0632	Horse Racing	579	58,568	546,214	1,490,573	2,095,355
0635	Death Certificate Surcharge	482	18,472	172,268	-	190,740
0635	Death Certificate Surcharge	520	1,352	12,605	-	13,957

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For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0531	Energy Efficiency Portfolio	420	\$ -	\$ -	\$ -
0533	Attorney General Tobacco	340	143,558	401,676	545,234
0534	IL Workers' Comp Comm Operatns	563/446/360	1,148,467	(2,818,697)	(1,670,230)
0535	Sex Offender Registration	493	11,577	(175)	11,402
0536	Leads Maintenance	493	23,155	(69,212)	(46,057)
0537	State Offender DNA Identification	493	41,678	95,146	136,824
0538	IL Historic Sites	422	23,155	(368,947)	(345,792)
0539	Death Penalty Abolition	546	2,315	(8,366)	(6,051)
0542	Ag Court Order & Vol Comply	340	519,820	(151,430)	368,390
0543	Comptroller's Administrative	360	-	-	-
0546	Public Pension Regulation	446	68,306	(34,335)	33,971
0549	IL Charity Bureau	340	148,189	77,878	226,067
0550	Supplemental Low Income Energy	420	70,621	(183,347)	(112,726)
0560	SBE Federal Agency Services	586	12,735	59,483	72,218
0561	SBE Federal Dept of Education	586	820,830	(26,264)	794,566
0562	Pawnbroker Regulation	440	3,473	(26,152)	(22,679)
0566	DCFS Federal Projects	418	5,789	(33,476)	(27,687)
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	5,789	(18,398)	(12,609)
0568	School Infrastructure	507	3,473	(8,780)	(5,307)
0576	Pesticide Control	406/482	364,685	(167,649)	197,036
0577	Community College Health Insur	416	17,366	33,960	51,326
0579	Savings Institutions Regulatory Fund	440	10,420	(27,800)	(17,380)
0580	Fire Prevention Division	592	-	(3,962)	(3,962)
0581	Juvenile Acct Incentive Block	444	-	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	23,155	(18,972)	4,183
0592	DHS Federal Projects	444	23,155	(61,881)	(38,726)
0600	Attorney General Whistleblower	340	382,051	180,022	562,073
0606	Health Information Exchange	534	-	(17,164)	(17,164)
0607	Special Projects Division	442	134,297	(17,396)	116,901
0608	Partners for Conservation	422/406	129,666	(210,559)	(80,893)
0612	Statewide 9-1-1 Fund	493	57,886	(53,198)	4,688
0618	Services for Older Americans	402	74,095	(156,758)	(82,663)
0622	Motor Vehicle License Plate	350	74,095	254,958	329,053
0627	Public Transportation	509	50,940	24,643	75,583
0632	Horse Racing	579	150,505	(407,908)	(257,403)
0635	Death Certificate Surcharge	482	47,467	35,300	82,767
0635	Death Certificate Surcharge	520	3,473	26,381	29,854

STATE OF ILLINOIS  
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2020

<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>	<b>FY 20 Primary Allocation</b>	<b>FY 20 Secondary Allocation</b>
0636	Commerce & Comm Affairs Asst	420	0.0065%		0.0045%	
0644	Commitment to Human Services Fund	402/546	0.0000%		0.0286%	
0646	Alcoholism & Substance Abuse	444	0.0000%		0.0000%	
0649	Motor Carrier Safety Inspection	493	0.0099%		0.0092%	
0654	Healthy Smiles	482	0.0006%		0.0014%	
0659	Historic Property Admnsitration Fund	420	0.0007%		0.0000%	
0660	Academic Quality Assurance Fund	601	0.0024%		0.0016%	
0664	Student Loan Operations	691	0.0404%		0.0510%	
0668	College Savings Pool Administr	370	0.0099%		0.0059%	
0673	Dept of Insurance Fed Trust	446	0.0000%		0.0000%	
0674	State Charter School Comm	586	0.0022%		0.0016%	
0675	Electronics Recycling	532	0.0000%		0.0000%	
0689	Agriculture Pesticide Control	406	0.0040%		0.0033%	
0690	DHS Private Resource	482	0.0000%		0.0002%	
0692	ICCB Adult Education Fund	684	0.0065%		0.0058%	
0698	Long Term Care Ombudsman Fund	402	0.0000%		0.0000%	
0700	USDA Women, Infants & Children	444	0.0164%		0.0145%	
0701	Federal Student Incentive Tr	691	0.0043%		0.0043%	
0702	Assist Living & Shared Hou Reg	482	0.0062%		0.0058%	
0705	State Police Whistleblower Rew	493	0.0000%		0.0000%	
0710	Homeland Security Emerg Prepar	588	0.0376%		0.0311%	
0711	State Lottery	458	0.1188%		0.1066%	
0711	State Lottery	360	0.0002%		0.0009%	
0718	Community Mental Health Medical	444	0.0078%		0.0066%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0000%		0.0000%	
0724	Dept of Labor Federal Projects	452	0.0036%		0.0047%	
0726	Federal Industrial Services	452	0.0060%		0.0065%	
0731	IL Clean Water	532	0.0594%		0.0566%	
0732	Secretary of State DUI Adminis	350	0.0066%		0.0063%	
0733	Tobacco Settlement Recovery	482	0.0001%		0.0004%	
0733	Tobacco Settlement Recovery	444	0.0006%		0.0005%	
0737	Energy Administration	420	0.0022%		0.0023%	
0740	Medicaid Buy In Program Revolv	478	0.0007%		0.0007%	
0745	State's Attorney Appel Prosec Co	295	0.0021%		0.0011%	
0746	Home Inspection Administration	440	0.0000%		0.0004%	
0751	Private Business and Vocational Schools Quality Assurance Fund	601	0.0025%		0.0022%	
0755	State Employees Def Comp Plan	416	0.0042%		0.0036%	
0757	Child Support Administrative	478	0.5925%		0.5258%	



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For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0636	Commerce & Comm Affairs Asst	420	\$ 2,816,848	\$ 1,882,747
0644	Commitment to Human Services Fund	402/546	-	11,965,903
0646	Alcoholism & Substance Abuse	444	-	-
0649	Motor Carrier Safety Inspection	493	4,290,276	3,849,172
0654	Healthy Smiles	482	260,017	585,744
0659	Historic Property Adminsitration Fund	420	303,353	-
0660	Academic Quality Assurance Fund	601	1,040,067	669,421
0664	Student Loan Operations	691	17,507,793	21,337,800
0668	College Savings Pool Administr	370	4,290,276	2,468,491
0673	Dept of Insurance Fed Trust	446	-	-
0674	State Charter School Comm	586	953,395	669,421
0675	Electronics Recycling	532	-	-
0689	Agriculture Pesticide Control	406	1,733,445	1,380,681
0690	DHS Private Resource	482	-	83,678
0692	ICCB Adult Education Fund	684	2,816,848	2,426,652
0698	Long Term Care Ombudsman Fund	402	-	-
0700	USDA Women, Infants & Children	444	7,107,124	6,066,629
0701	Federal Student Incentive Tr	691	1,863,453	1,799,069
0702	Assist Living & Shared Hou Reg	482	2,686,840	2,426,652
0705	State Police Whistleblower Rew	493	-	-
0710	Homeland Security Emerg Prepar	588	16,294,382	13,011,874
0711	State Lottery	458	51,483,312	44,600,185
0711	State Lottery	360	86,672	376,549
0718	Community Mental Health Medical	444	3,380,217	2,761,362
0722	Comptroller Debt Recovery Trust Fund	360	-	-
0724	Dept of Labor Federal Projects	452	1,560,100	1,966,425
0726	Federal Industrial Services	452	2,600,167	2,719,523
0731	IL Clean Water	532	25,741,656	23,680,774
0732	Secretary of State DUI Adminis	350	2,860,184	2,635,846
0733	Tobacco Settlement Recovery	482	43,336	167,355
0733	Tobacco Settlement Recovery	444	260,017	209,194
0737	Energy Administration	420	953,395	962,293
0740	Medicaid Buy In Program Revolv	478	303,353	292,872
0745	State's Attorney Appel Prosec Co	295	910,059	460,227
0746	Home Inspection Administration	440	-	167,355
0751	Private Business and Vocational Schools Quality Assurance Fund	601	1,083,403	920,454
0755	State Employees Def Comp Plan	416	1,820,117	1,506,198
0757	Child Support Administrative	478	256,766,520	219,988,531

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For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0636	Commerce & Comm Affairs Asst	420	\$ 10,655	\$ 51,451	\$ 81,410	\$ 143,516
0644	Commitment to Human Services Fund	402/546	67,716	327,002	10,386,192	10,780,910
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	21,783	105,190	-	126,973
0654	Healthy Smiles	482	3,315	16,007	290,555	309,877
0659	Historic Property Adminsitration Fund	420	-	-	54,033	54,033
0660	Academic Quality Assurance Fund	601	3,788	18,294	162,118	184,200
0664	Student Loan Operations	691	120,752	583,116	3,851,553	4,555,421
0668	College Savings Pool Administr	370	13,969	67,458	-	81,427
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	3,788	18,294	108,118	130,200
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	7,813	37,731	621,102	666,646
0690	DHS Private Resource	482	474	2,287	72,631	75,392
0692	ICCB Adult Education Fund	684	13,733	66,315	162,389	242,437
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	34,331	165,788	217,033	417,152
0701	Federal Student Incentive Tr	691	10,181	49,165	227	59,573
0702	Assist Living & Shared Hou Reg	482	13,733	66,315	405,305	485,353
0705	State Police Whistleblower Rew	493	-	-	-	-
0710	Homeland Security Emerg Prepar	588	73,635	355,586	-	429,221
0711	State Lottery	458	252,395	1,218,826	-	1,471,221
0711	State Lottery	360	2,131	10,290	254,218	266,639
0718	Community Mental Health Medical	444	15,627	75,462	675,342	766,431
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	11,128	53,738	669,827	734,693
0726	Federal Industrial Services	452	15,390	74,319	587,186	676,895
0731	IL Clean Water	532	134,011	647,144	-	781,155
0732	Secretary of State DUI Adminis	350	14,916	72,032	864,212	951,160
0733	Tobacco Settlement Recovery	482	947	4,573	108,959	114,479
0733	Tobacco Settlement Recovery	444	1,184	5,717	161,997	168,898
0737	Energy Administration	420	5,446	26,297	36,430	68,173
0740	Medicaid Buy In Program Revolv	478	1,657	8,004	36	9,697
0745	State's Attorney Appel Prosec Co	295	2,604	12,577	297,061	312,242
0746	Home Inspection Administration	440	947	4,573	145,262	150,782
0751	Private Business and Vocational Schools Quality Assurance Fund	601	5,209	25,154	166	30,529
0755	State Employees Def Comp Plan	416	8,524	41,161	-	49,685
0757	Child Support Administrative	478	1,244,926	6,011,809	-	7,256,735

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For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0636	Commerce & Comm Affairs Asst	420	\$ 20,274	\$ 189,074	\$ 725,966	\$ 935,314
0644	Commitment to Human Services Fund	402/546	128,851	1,201,672	-	1,330,523
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	41,448	386,552	684,916	1,112,916
0654	Healthy Smiles	482	6,307	58,823	26,954	92,084
0659	Historic Property Adminsitration Fund	420	-	-	254,171	254,171
0660	Academic Quality Assurance Fund	601	7,208	67,226	290,397	364,831
0664	Student Loan Operations	691	229,769	2,142,841	11,658,265	14,030,875
0668	College Savings Pool Administr	370	26,581	247,897	1,829,338	2,103,816
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	7,208	67,226	217,778	292,212
0675	Electronics Recycling	532	-	-	728,810	728,810
0689	Agriculture Pesticide Control	406	14,867	138,654	253,998	407,519
0690	DHS Private Resource	482	901	8,403	-	9,304
0692	ICCB Adult Education Fund	684	26,131	243,696	253,866	523,693
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	65,326	609,239	689,130	1,363,695
0701	Federal Student Incentive Tr	691	19,373	180,671	107,687	307,731
0702	Assist Living & Shared Hou Reg	482	26,131	243,696	144,937	414,764
0705	State Police Whistleblower Rew	493	-	-	26,993	26,993
0710	Homeland Security Emerg Prepar	588	140,114	1,306,713	2,679,937	4,126,764
0711	State Lottery	458	480,261	4,478,959	4,551,298	9,510,518
0711	State Lottery	360	4,055	37,815	188,939	230,809
0718	Community Mental Health Medical	444	29,735	277,309	435,374	742,418
0722	Comptroller Debt Recovery Trust Fund	360	-	-	728,810	728,810
0724	Dept of Labor Federal Projects	452	21,175	197,478	-	218,653
0726	Federal Industrial Services	452	29,284	273,107	-	302,391
0731	IL Clean Water	532	254,998	2,378,134	2,359,405	4,992,537
0732	Secretary of State DUI Adminis	350	28,383	264,704	108,599	401,686
0733	Tobacco Settlement Recovery	482	1,802	16,807	-	18,609
0733	Tobacco Settlement Recovery	444	2,253	21,008	36,284	59,545
0737	Energy Administration	420	10,362	96,638	107,825	214,825
0740	Medicaid Buy In Program Revolv	478	3,154	29,412	107,926	140,492
0745	State's Attorney Appel Prosec Co	295	4,956	46,218	363,044	414,218
0746	Home Inspection Administration	440	1,802	16,807	296,923	315,532
0751	Private Business and Vocational Schools Quality Assurance Fund	601	9,912	92,436	108,815	211,163
0755	State Employees Def Comp Plan	416	16,219	151,259	703,265	870,743
0757	Child Support Administrative	478	2,368,868	22,092,274	34,274,169	58,735,311

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For the Year Ended June 30, 2020

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0636	Commerce & Comm Affairs Asst	420	\$ 52,098	\$ (149,908)	\$ (97,810)
0644	Commitment to Human Services Fund	402/546	331,111	2,515,001	2,846,112
0646	Alcoholism & Substance Abuse	444	-	-	-
0649	Motor Carrier Safety Inspection	493	106,511	(198,529)	(92,018)
0654	Healthy Smiles	482	16,208	61,787	77,995
0659	Historic Property Adminsitration Fund	420	-	(44,369)	(44,369)
0660	Academic Quality Assurance Fund	601	18,524	(18,778)	(254)
0664	Student Loan Operations	691	590,442	(2,773,817)	(2,183,375)
0668	College Savings Pool Administr	370	68,306	(471,558)	(403,252)
0673	Dept of Insurance Fed Trust	446	-	-	-
0674	State Charter School Comm	586	18,524	(18,360)	164
0675	Electronics Recycling	532	-	(231,707)	(231,707)
0689	Agriculture Pesticide Control	406	38,205	135,960	174,165
0690	DHS Private Resource	482	2,315	17,587	19,902
0692	ICCB Adult Education Fund	684	67,148	(9,845)	57,303
0698	Long Term Care Ombudsman Fund	402	-	-	-
0700	USDA Women, Infants & Children	444	167,871	(97,871)	70,000
0701	Federal Student Incentive Tr	691	49,782	(34,181)	15,601
0702	Assist Living & Shared Hou Reg	482	67,148	93,761	160,909
0705	State Police Whistleblower Rew	493	-	(8,582)	(8,582)
0710	Homeland Security Emerg Prepar	588	360,054	(673,299)	(313,245)
0711	State Lottery	458	1,234,139	(1,111,719)	122,420
0711	State Lottery	360	10,420	1,491	11,911
0718	Community Mental Health Medical	444	76,410	109,284	185,694
0722	Comptroller Debt Recovery Trust Fund	360	-	(231,707)	(231,707)
0724	Dept of Labor Federal Projects	452	54,413	182,671	237,084
0726	Federal Industrial Services	452	75,252	172,898	248,150
0731	IL Clean Water	532	655,275	(673,300)	(18,025)
0732	Secretary of State DUI Adminis	350	72,937	248,459	321,396
0733	Tobacco Settlement Recovery	482	4,631	26,385	31,016
0733	Tobacco Settlement Recovery	444	5,789	42,717	48,506
0737	Energy Administration	420	26,628	(25,459)	1,169
0740	Medicaid Buy In Program Revolv	478	8,104	(34,303)	(26,199)
0745	State's Attorney Appel Prosec Co	295	12,735	6,533	19,268
0746	Home Inspection Administration	440	4,631	(59,224)	(54,593)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	25,470	(26,296)	(826)
0755	State Employees Def Comp Plan	416	41,678	(207,092)	(165,414)
0757	Child Support Administrative	478	6,087,341	(9,063,503)	(2,976,162)

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2020

<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>	<b>FY 20 Primary Allocation</b>	<b>FY 20 Secondary Allocation</b>
0762	Local Initiative	444	0.0040%		0.0035%	
0763	Tourism Promotions	420/422	0.0620%		0.0519%	
0765	Federal Surface Mining Control	422	0.0144%		0.0107%	
0772	Career and Technical Education	684	0.0009%		0.0017%	
0773	ISAC Loan Purch Prog Payroll	691	0.0043%		0.0034%	
0776	Pres Libr & Museum Operating	541	0.0000%		0.0000%	
0790	Private Sewage Disposal Program	482	0.0011%		0.0010%	
0792	Cemetery Oversight Lnns&Dscpln	440	0.0032%		0.0012%	
0795	Bank & Trust Company	440/360	0.0689%		0.0577%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0681%		0.0580%	
0798	Rehab Servs EL & Second ED Act	444	0.0008%		0.0005%	
0801	AG State Proj & Crt Order Dist	340	0.0483%		0.0336%	
0802	Personal Property Tax Replace	360	0.4586%		0.4131%	
0802	Personal Property Tax Replace	492	0.1337%		0.1237%	
0802	Personal Property Tax Replace	580	0.0272%		0.0274%	
0802	Personal Property Tax Replace	548	0.0091%		0.0069%	
0802	Personal Property Tax Replace	295	0.0022%		0.0031%	
0817	State Police Operations Assist	493	0.0000%		0.0017%	
0821	Dram Shop	567/444/492	0.0265%		0.0299%	
0823	IL State Dental Disciplinary	440	0.0030%		0.0046%	
0826	Agriculture Federal Projects	406	0.0000%		0.0013%	
0828	Hazardous Waste	532	0.0249%		0.0253%	
0829	Comm Assoc Manager Lnns & Disc	440	0.0000%		0.0000%	
0838	Public Health Federal Projects	482	0.0009%		0.0000%	
0850	Real Estate License Admin	360/440	0.0237%		0.0168%	
0855	National Flood Insurance Program	422	0.0030%		0.0023%	
0859	Federal Energy	420/532	0.0011%		0.0012%	
0863	Cycle Rider Safety Training	494	0.0025%		0.0017%	
0870	Low Income Energy Block Grant	420	0.0131%		0.0117%	
0871	Community Services Block Grant	420	0.0051%		0.0044%	
0872	Maternal & Child Health Serv Blk	482	0.0097%		0.0092%	
0872	Maternal & Child Health Serv Blk	444	0.0000%		0.0000%	
0873	Preventative Health&Hlth Serv Bl	482	0.0073%		0.0059%	
0875	Com Dev/Small City Blk Grant	420	0.0045%		0.0035%	
0876	Community MH Servs Block Grant	444	0.0027%		0.0026%	
0879	Traffic & Crim Conviction Sur	569	0.0154%		0.0144%	
0882	Sheffield 2/1982 Agreed Order	588	0.0003%		0.0000%	
0883	Intra-Agency Services	420	0.0269%		0.0286%	

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FUND	Fund Name	Agency #	Beginning Total OPEB Liability	Ending Total OPEB Liability
0762	Local Initiative	444	\$ 1,733,445	\$ 1,464,359
0763	Tourism Promotions	420/422	26,868,395	21,714,349
0765	Federal Surface Mining Control	422	6,240,402	4,476,754
0772	Career and Technical Education	684	390,025	711,260
0773	ISAC Loan Purch Prog Payroll	691	1,863,453	1,422,520
0776	Pres Libr & Museum Operating	541	-	-
0790	Private Sewage Disposal Program	482	476,697	418,388
0792	Cemetery Oversight Lnns&Dscpln	440	1,386,756	502,066
0795	Bank & Trust Company	440/360	29,858,588	24,141,001
0796	Nuclear Safety Emerg Preparedness	588/360	29,511,899	24,266,517
0798	Rehab Servs EL & Second ED Act	444	346,689	209,194
0801	AG State Proj & Crt Order Dist	340	20,931,347	14,057,844
0802	Personal Property Tax Replace	360	198,739,454	172,836,177
0802	Personal Property Tax Replace	492	57,940,395	51,754,624
0802	Personal Property Tax Replace	580	11,787,425	11,463,837
0802	Personal Property Tax Replace	548	3,943,587	2,886,879
0802	Personal Property Tax Replace	295	953,395	1,297,004
0817	State Police Operations Assist	493	-	711,260
0821	Dram Shop	567/444/492	11,484,072	12,509,808
0823	IL State Dental Disciplinary	440	1,300,084	1,924,586
0826	Agriculture Federal Projects	406	-	543,905
0828	Hazardous Waste	532	10,790,694	10,585,222
0829	Comm Assoc Manager Lnns & Disc	440	-	-
0838	Public Health Federal Projects	482	390,025	-
0850	Real Estate License Admin	360/440	10,270,661	7,028,922
0855	National Flood Insurance Program	422	1,300,084	962,293
0859	Federal Energy	420/532	476,697	502,066
0863	Cycle Rider Safety Training	494	1,083,403	711,260
0870	Low Income Energy Block Grant	420	5,677,032	4,895,142
0871	Community Services Block Grant	420	2,210,142	1,840,908
0872	Maternal & Child Health Serv Blk	482	4,203,604	3,849,172
0872	Maternal & Child Health Serv Blk	444	-	-
0873	Preventative Health&Hlth Serv Bl	482	3,163,537	2,468,491
0875	Com Dev/Small City Blk Grant	420	1,950,125	1,464,359
0876	Community MH Servs Block Grant	444	1,170,075	1,087,809
0879	Traffic & Crim Conviction Sur	569	6,673,763	6,024,790
0882	Sheffield 2/1982 Agreed Order	588	130,008	-
0883	Intra-Agency Services	420	11,657,417	11,965,903

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0762	Local Initiative	444	\$ 8,287	\$ 40,018	\$ 405,159	\$ 453,464
0763	Tourism Promotions	420/422	122,883	593,406	489,993	1,206,282
0765	Federal Surface Mining Control	422	25,334	122,340	297,879	445,553
0772	Career and Technical Education	684	4,025	19,437	290,570	314,032
0773	ISAC Loan Purch Prog Payroll	691	8,050	38,874	54,272	101,196
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	2,368	11,434	27,065	40,867
0792	Cemetery Oversight Lnns&Dscpln	440	2,841	13,720	-	16,561
0795	Bank & Trust Company	440/360	136,615	659,721	-	796,336
0796	Nuclear Safety Emerg Preparedness	588/360	137,325	663,151	355,433	1,155,909
0798	Rehab Servs EL & Second ED Act	444	1,184	5,717	108,026	114,927
0801	AG State Proj & Crt Order Dist	340	79,554	384,170	2,081,665	2,545,389
0802	Personal Property Tax Replace	360	978,089	4,723,238	-	5,701,327
0802	Personal Property Tax Replace	492	292,882	1,414,342	-	1,707,224
0802	Personal Property Tax Replace	580	64,874	313,282	102,862	481,018
0802	Personal Property Tax Replace	548	16,337	78,892	-	95,229
0802	Personal Property Tax Replace	295	7,340	35,444	624,023	666,807
0817	State Police Operations Assist	493	4,025	19,437	617,361	640,823
0821	Dram Shop	567/444/492	70,794	341,866	1,236,115	1,648,775
0823	IL State Dental Disciplinary	440	10,891	52,595	581,202	644,688
0826	Agriculture Federal Projects	406	3,078	14,864	472,099	490,041
0828	Hazardous Waste	532	59,902	289,271	607,106	956,279
0829	Comm Assoc Manager Lnns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	-	-	54,045	54,045
0850	Real Estate License Admin	360/440	39,777	192,085	-	231,862
0855	National Flood Insurance Program	422	5,446	26,297	162,156	193,899
0859	Federal Energy	420/532	2,841	13,720	198,403	214,964
0863	Cycle Rider Safety Training	494	4,025	19,437	378,068	401,530
0870	Low Income Energy Block Grant	420	27,702	133,774	-	161,476
0871	Community Services Block Grant	420	10,418	50,308	-	60,726
0872	Maternal & Child Health Serv Blk	482	21,783	105,190	-	126,973
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	13,969	67,458	-	81,427
0875	Com Dev/Small City Blk Grant	420	8,287	40,018	-	48,305
0876	Community MH Servs Block Grant	444	6,156	29,727	-	35,883
0879	Traffic & Crim Conviction Sur	569	34,095	164,644	-	198,739
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	67,716	327,002	618,775	1,013,493

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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	
0762	Local Initiative	444	\$ 15,768	\$ 147,058	\$ 181,367	\$ 344,193
0763	Tourism Promotions	420/422	233,823	2,180,656	3,664,590	6,079,069
0765	Federal Surface Mining Control	422	48,206	449,577	1,342,911	1,840,694
0772	Career and Technical Education	684	7,659	71,428	161,898	240,985
0773	ISAC Loan Purch Prog Payroll	691	15,318	142,856	326,612	484,786
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	4,505	42,016	36,257	82,778
0792	Cemetery Oversight Lcns&Dscpln	440	5,406	50,420	968,863	1,024,689
0795	Bank & Trust Company	440/360	259,954	2,424,352	4,410,025	7,094,331
0796	Nuclear Safety Emerg Preparedness	588/360	261,305	2,436,957	3,664,270	6,362,532
0798	Rehab Servs EL & Second ED Act	444	2,253	21,008	108,903	132,164
0801	AG State Proj & Crt Order Dist	340	151,377	1,411,754	5,335,818	6,898,949
0802	Personal Property Tax Replace	360	1,861,125	17,357,015	23,190,141	42,408,281
0802	Personal Property Tax Replace	492	557,301	5,197,441	6,206,944	11,961,686
0802	Personal Property Tax Replace	580	123,444	1,151,252	-	1,274,696
0802	Personal Property Tax Replace	548	31,086	289,914	1,013,798	1,334,798
0802	Personal Property Tax Replace	295	13,966	130,251	-	144,217
0817	State Police Operations Assist	493	7,659	71,428	-	79,087
0821	Dram Shop	567/444/492	134,707	1,256,293	349,148	1,740,148
0823	IL State Dental Disciplinary	440	20,724	193,276	134,766	348,766
0826	Agriculture Federal Projects	406	5,857	54,621	-	60,478
0828	Hazardous Waste	532	113,983	1,063,017	-	1,177,000
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	-	-	326,791	326,791
0850	Real Estate License Admin	360/440	75,688	705,877	3,042,798	3,824,363
0855	National Flood Insurance Program	422	10,362	96,638	254,051	361,051
0859	Federal Energy	420/532	5,406	50,420	-	55,826
0863	Cycle Rider Safety Training	494	7,659	71,428	290,392	369,479
0870	Low Income Energy Block Grant	420	52,712	491,593	857,764	1,402,069
0871	Community Services Block Grant	420	19,823	184,873	334,579	539,275
0872	Maternal & Child Health Serv Blk	482	41,448	386,552	531,331	959,331
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	26,581	247,897	723,491	997,969
0875	Com Dev/Small City Blk Grant	420	15,768	147,058	389,610	552,436
0876	Community MH Servs Block Grant	444	11,714	109,243	251,938	372,895
0879	Traffic & Crim Conviction Sur	569	64,876	605,038	982,159	1,652,073
0882	Sheffield 2/1982 Agreed Order	588	-	-	351,847	351,847
0883	Intra-Agency Services	420	128,851	1,201,672	1,536,809	2,867,332



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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
0762	Local Initiative	444	\$ 40,521	\$ 84,892	\$ 125,413
0763	Tourism Promotions	420/422	600,862	(731,594)	(130,732)
0765	Federal Surface Mining Control	422	123,877	(230,480)	(106,603)
0772	Career and Technical Education	684	19,681	18,889	38,570
0773	ISAC Loan Purch Prog Payroll	691	39,363	(61,834)	(22,471)
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	11,577	(175)	11,402
0792	Cemetery Oversight Lnns&Dscpln	440	13,893	(253,001)	(239,108)
0795	Bank & Trust Company	440/360	668,010	(1,094,125)	(426,115)
0796	Nuclear Safety Emerg Preparedness	588/360	671,483	(774,295)	(102,812)
0798	Rehab Servs EL & Second ED Act	444	5,789	7,973	13,762
0801	AG State Proj & Crt Order Dist	340	388,997	(630,244)	(241,247)
0802	Personal Property Tax Replace	360	4,782,580	(6,122,468)	(1,339,888)
0802	Personal Property Tax Replace	492	1,432,111	(1,698,693)	(266,582)
0802	Personal Property Tax Replace	580	317,218	27,090	344,308
0802	Personal Property Tax Replace	548	79,883	(261,808)	(181,925)
0802	Personal Property Tax Replace	295	35,890	173,617	209,507
0817	State Police Operations Assist	493	19,681	149,493	169,174
0821	Dram Shop	567/444/492	346,161	188,321	534,482
0823	IL State Dental Disciplinary	440	53,256	97,892	151,148
0826	Agriculture Federal Projects	406	15,050	114,318	129,368
0828	Hazardous Waste	532	292,906	181,908	474,814
0829	Comm Assoc Manager Lnns & Disc	440	-	-	-
0838	Public Health Federal Projects	482	-	(61,950)	(61,950)
0850	Real Estate License Admin	360/440	194,499	(777,599)	(583,100)
0855	National Flood Insurance Program	422	26,628	(9,964)	16,664
0859	Federal Energy	420/532	13,893	60,322	74,215
0863	Cycle Rider Safety Training	494	19,681	49,879	69,560
0870	Low Income Energy Block Grant	420	135,454	(234,231)	(98,777)
0871	Community Services Block Grant	420	50,940	(87,128)	(36,188)
0872	Maternal & Child Health Serv Blk	482	106,511	(155,203)	(48,692)
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	68,306	(191,519)	(123,213)
0875	Com Dev/Small City Blk Grant	420	40,521	(96,367)	(55,846)
0876	Community MH Servs Block Grant	444	30,101	(77,356)	(47,255)
0879	Traffic & Crim Conviction Sur	569	166,713	(284,796)	(118,083)
0882	Sheffield 2/1982 Agreed Order	588	-	(103,606)	(103,606)
0883	Intra-Agency Services	420	331,111	(338,756)	(7,645)

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>	<b>FY 20 Primary Allocation</b>	<b>FY 20 Secondary Allocation</b>
0884	DNR Special Projects	422	0.0000%		0.0000%	
0885	Wage Theft Prevention Fund	452	0.0000%		0.0000%	
0888	Design Professional Admin & In	440	0.0048%		0.0032%	
0894	DNR Federal Projects	422	0.0125%		0.0101%	
0896	Public Health Spec State Projects	482	0.0066%		0.0063%	
0897	Veterans' Affairs Fed Projects	497	0.0000%		0.0000%	
0903	State Surplus Property Rev	416	0.0076%		0.0075%	
0904	IL State Police Federal Projs	493	0.0221%		0.0211%	
0905	IL Forestry Development	422	0.0090%		0.0022%	
0906	State Police Services	493	0.0452%		0.0407%	
0911	Juvenile Justice Trust	444	0.0000%		0.0001%	
0912	Cannabis Regulation	440	0.0000%		0.0028%	
0912	Cannabis Regulation	546	0.0000%		0.0029%	
0913	Federal Workforce Training	420	0.0355%		0.0320%	
0920	Metabolic Screening and Treatment	482	0.0278%		0.0277%	
0921	DHS Recoveries Trust	444	0.0570%		0.0521%	
0922	Insurance Producer Admin	446/360	0.0873%		0.0649%	
0925	Coal Technology Assist	422	0.0238%		0.0225%	
0929	Violent Crime Victims Assist	340	0.0221%		0.0068%	
0938	Hearing Instrument Dispen Exam	482	0.0000%		0.0000%	
0940	Self-Insurers Security	563	0.0013%		0.0030%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0016%		0.0013%	
0944	Enviro Protection Permit & Insp	532	0.0432%		0.0259%	
0947	Governor's Grant	310	0.0000%		0.0031%	
0951	Narcotics Profit Forfeiture	295	0.0014%		0.0030%	
0962	Park & Conservation	422/360	0.1479%		0.1732%	
0963	Vehicle Inspection	532	0.0354%		0.0264%	
0963	Vehicle Inspection	350	0.0128%		0.0132%	
0969	Local Tourism Fund	420	0.0000%		0.0023%	
0971	Build Illinois Bond	420/482/507	0.0068%		0.0116%	
0973	IL Capital Revolving Loan	420	0.0008%		0.0000%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		0.0000%	
0988	Attorney General Federal Grant	340	0.0018%		0.0018%	
0991	Abandoned Minded Lands Reclam	422	0.0182%		0.0188%	
0997	Insurance Financial Regulation	446	0.0826%		0.0779%	
UNIV	Chicago State Univ	608	0.0131%		0.0119%	
UNIV	Eastern IL Univ	612	0.0133%		0.0173%	
UNIV	Governor's State Univ	616	0.0206%		0.0157%	

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0884	DNR Special Projects	422	\$ -	\$ -
0885	Wage Theft Prevention Fund	452	-	-
0888	Design Professional Admin & In	440	2,080,134	1,338,842
0894	DNR Federal Projects	422	5,417,015	4,225,721
0896	Public Health Spec State Projects	482	2,860,184	2,635,846
0897	Veterans' Affairs Fed Projects	497	-	-
0903	State Surplus Property Rev	416	3,293,545	3,137,912
0904	IL State Police Federal Projs	493	9,577,283	8,827,992
0905	IL Forestry Development	422	3,900,251	920,454
0906	State Police Services	493	19,587,927	17,028,401
0911	Juvenile Justice Trust	444	-	41,839
0912	Cannabis Regulation	440	-	1,171,487
0912	Cannabis Regulation	546	-	1,213,326
0913	Federal Workforce Training	420	15,384,323	13,388,423
0920	Metabolic Screening and Treatment	482	12,047,442	11,589,354
0921	DHS Recoveries Trust	444	24,701,589	21,798,027
0922	Insurance Producer Admin	446/360	37,832,434	27,153,396
0925	Coal Technology Assist	422	10,313,997	9,413,735
0929	Violent Crime Victims Assist	340	9,577,283	2,845,040
0938	Hearing Instrument Dispen Exam	482	-	-
0940	Self-Insurers Security	563	563,370	1,255,165
0942	Low-Level Rad Waste Fac Dev&Op	588	693,378	543,905
0944	Enviro Protection Permit & Insp	532	18,721,205	10,836,255
0947	Governor's Grant	310	-	1,297,004
0951	Narcotics Profit Forfeiture	295	606,706	1,255,165
0962	Park & Conservation	422/360	64,094,124	72,464,841
0963	Vehicle Inspection	532	15,340,987	11,045,449
0963	Vehicle Inspection	350	5,547,024	5,522,725
0969	Local Tourism Fund	420	-	962,293
0971	Build Illinois Bond	420/482/507	2,946,856	4,853,303
0973	IL Capital Revolving Loan	420	346,689	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-
0988	Attorney General Federal Grant	340	780,050	753,099
0991	Abandoned Minded Lands Reclam	422	7,887,174	7,865,699
0997	Insurance Financial Regulation	446	35,795,636	32,592,443
UNIV	Chicago State Univ	608	5,677,032	4,978,820
UNIV	Eastern IL Univ	612	5,763,704	7,238,116
UNIV	Governor's State Univ	616	8,927,241	6,568,695

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0884	DNR Special Projects	422	\$ -	\$ -	\$ -	\$ -
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	7,577	36,588	-	44,165
0894	DNR Federal Projects	422	23,914	115,480	-	139,394
0896	Public Health Spec State Projects	482	14,916	72,032	567,290	654,238
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	17,758	85,752	1,107,215	1,210,725
0904	IL State Police Federal Projs	493	49,958	241,250	-	291,208
0905	IL Forestry Development	422	5,209	25,154	-	30,363
0906	State Police Services	493	96,365	465,349	-	561,714
0911	Juvenile Justice Trust	444	237	1,143	36,315	37,695
0912	Cannabis Regulation	440	6,630	32,014	1,016,830	1,055,474
0912	Cannabis Regulation	546	6,866	33,158	1,053,146	1,093,170
0913	Federal Workforce Training	420	75,766	365,877	-	441,643
0920	Metabolic Screening and Treatment	482	65,585	316,712	730,656	1,112,953
0921	DHS Recoveries Trust	444	123,356	595,693	624,625	1,343,674
0922	Insurance Producer Admin	446/360	153,662	742,043	-	895,705
0925	Coal Technology Assist	422	53,273	257,257	3,267,727	3,578,257
0929	Violent Crime Victims Assist	340	16,100	77,749	1,467	95,316
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	7,103	34,301	617,429	658,833
0942	Low-Level Rad Waste Fac Dev&Op	588	3,078	14,864	270,036	287,978
0944	Enviro Protection Permit & Insp	532	61,323	296,131	-	357,454
0947	Governor's Grant	310	7,340	35,444	1,125,776	1,168,560
0951	Narcotics Profit Forfeiture	295	7,103	34,301	662,190	703,594
0962	Park & Conservation	422/360	410,082	1,980,307	9,195,563	11,585,952
0963	Vehicle Inspection	532	62,507	301,848	-	364,355
0963	Vehicle Inspection	350	31,253	150,924	145,934	328,111
0969	Local Tourism Fund	420	5,446	26,297	835,253	866,996
0971	Build Illinois Bond	420/482/507	27,465	132,630	1,743,494	1,903,589
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	4,262	20,581	94	24,937
0991	Abandoned Minded Lands Reclam	422	44,512	214,952	218,851	478,315
0997	Insurance Financial Regulation	446	184,442	890,681	-	1,075,123
UNIV	Chicago State Univ	608	28,175	136,060	-	164,235
UNIV	Eastern IL Univ	612	40,961	197,802	1,453,314	1,692,077
UNIV	Governor's State Univ	616	37,173	179,508	-	216,681

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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	
0884	DNR Special Projects	422	\$ -	\$ -	\$ -	\$ -
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	14,417	134,453	715,440	864,310
0894	DNR Federal Projects	422	45,503	424,367	951,058	1,420,928
0896	Public Health Spec State Projects	482	28,383	264,704	108,599	401,686
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	33,789	315,124	35,914	384,827
0904	IL State Police Federal Projs	493	95,061	886,548	1,197,305	2,178,914
0905	IL Forestry Development	422	9,912	92,436	3,008,232	3,110,580
0906	State Police Services	493	183,364	1,710,071	2,897,479	4,790,914
0911	Juvenile Justice Trust	444	451	4,202	-	4,653
0912	Cannabis Regulation	440	12,615	117,646	-	130,261
0912	Cannabis Regulation	546	13,065	121,848	-	134,913
0913	Federal Workforce Training	420	144,168	1,344,528	2,265,549	3,754,245
0920	Metabolic Screening and Treatment	482	124,796	1,163,857	34,855	1,323,508
0921	DHS Recoveries Trust	444	234,724	2,189,060	1,776,455	4,200,239
0922	Insurance Producer Admin	446/360	292,392	2,726,871	9,932,776	12,952,039
0925	Coal Technology Assist	422	101,368	945,371	470,848	1,517,587
0929	Violent Crime Victims Assist	340	30,636	285,712	5,555,088	5,871,436
0938	Hearing Instrument Dispen Exam	482	-	-	107,971	107,971
0940	Self-Insurers Security	563	13,516	126,049	26,907	166,472
0942	Low-Level Rad Waste Fac Dev&Op	588	5,857	54,621	108,863	169,341
0944	Enviro Protection Permit & Insp	532	116,686	1,088,227	6,763,286	7,968,199
0947	Governor's Grant	310	13,966	130,251	-	144,217
0951	Narcotics Profit Forfeiture	295	13,516	126,049	-	139,565
0962	Park & Conservation	422/360	780,312	7,277,257	5,091,837	13,149,406
0963	Vehicle Inspection	532	118,939	1,109,236	5,963,462	7,191,637
0963	Vehicle Inspection	350	59,470	554,618	107,121	721,209
0969	Local Tourism Fund	420	10,362	96,638	404,895	511,895
0971	Build Illinois Bond	420/482/507	52,261	487,391	215,492	755,144
0973	IL Capital Revolving Loan	420	-	-	614,343	614,343
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	8,109	75,630	188,832	272,571
0991	Abandoned Minded Lands Reclam	422	84,699	789,910	673,614	1,548,223
0997	Insurance Financial Regulation	446	350,960	3,273,085	2,479,783	6,103,828
UNIV	Chicago State Univ	608	53,613	499,996	461,217	1,014,826
UNIV	Eastern IL Univ	612	77,941	726,885	1,429,743	2,234,569
UNIV	Governor's State Univ	616	70,733	659,659	3,693,499	4,423,891

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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
0884	DNR Special Projects	422	\$ -	\$ -	\$ -
0885	Wage Theft Prevention Fund	452	-	-	-
0888	Design Professional Admin & In	440	37,047	(183,446)	(146,399)
0894	DNR Federal Projects	422	116,931	(236,371)	(119,440)
0896	Public Health Spec State Projects	482	72,937	154,059	226,996
0897	Veterans' Affairs Fed Projects	497	-	-	-
0903	State Surplus Property Rev	416	86,830	343,316	430,146
0904	IL State Police Federal Projs	493	244,281	(353,224)	(108,943)
0905	IL Forestry Development	422	25,470	(769,303)	(743,833)
0906	State Police Services	493	471,196	(797,529)	(326,333)
0911	Juvenile Justice Trust	444	1,158	8,794	9,952
0912	Cannabis Regulation	440	32,416	246,224	278,640
0912	Cannabis Regulation	546	33,574	255,018	288,592
0913	Federal Workforce Training	420	370,473	(624,103)	(253,630)
0920	Metabolic Screening and Treatment	482	320,691	223,854	544,545
0921	DHS Recoveries Trust	444	603,177	(231,582)	371,595
0922	Insurance Producer Admin	446/360	751,366	(2,541,812)	(1,790,446)
0925	Coal Technology Assist	422	260,489	924,881	1,185,370
0929	Violent Crime Victims Assist	340	78,726	(1,344,689)	(1,265,963)
0938	Hearing Instrument Dispen Exam	482	-	(34,327)	(34,327)
0940	Self-Insurers Security	563	34,732	140,955	175,687
0942	Low-Level Rad Waste Fac Dev&Op	588	15,050	59,490	74,540
0944	Enviro Protection Permit & Insp	532	299,852	(1,674,321)	(1,374,469)
0947	Governor's Grant	310	35,890	272,605	308,495
0951	Narcotics Profit Forfeiture	295	34,732	166,492	201,224
0962	Park & Conservation	422/360	2,005,187	607,864	2,613,051
0963	Vehicle Inspection	532	305,641	(1,648,411)	(1,342,770)
0963	Vehicle Inspection	350	152,820	1,282	154,102
0969	Local Tourism Fund	420	26,628	73,529	100,157
0971	Build Illinois Bond	420/482/507	134,297	353,675	487,972
0973	IL Capital Revolving Loan	420	-	(173,303)	(173,303)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-
0988	Attorney General Federal Grant	340	20,839	(60,011)	(39,172)
0991	Abandoned Minded Lands Reclam	422	217,653	(161,166)	56,487
0997	Insurance Financial Regulation	446	901,871	(659,378)	242,493
UNIV	Chicago State Univ	608	137,770	(113,663)	24,107
UNIV	Eastern IL Univ	612	200,287	(102,634)	97,653
UNIV	Governor's State Univ	616	181,764	(1,039,499)	(857,735)

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>FY 19 Primary Allocation</b>	<b>FY 19 Secondary Allocation</b>	<b>FY 20 Primary Allocation</b>	<b>FY 20 Secondary Allocation</b>
UNIV	Northeastern State Univ	620	0.0941%		0.0843%	
UNIV	Western IL Univ	628	0.0404%		0.0385%	
UNIV	Illinois State Univ	636	0.0677%		0.0586%	
UNIV	Northern IL Univ	644	0.1016%		0.1002%	
UNIV	Southern IL Univ	664	0.3515%		0.3059%	
UNIV	University of IL	676	2.9008%		2.6299%	
UNIV	University of IL - Foundation	676A	0.0973%		0.0981%	
UNIV	University of IL - Alumni Association	676B	0.0092%		0.0084%	
	Total		<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>
0455	IL State Toll Highway	557	<u>1.2601%</u>		<u>1.2458%</u>	

**Grand Total\***

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

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<b>FUND</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
UNIV	Northeastern State Univ	620	\$ 40,779,290	\$ 35,270,128
UNIV	Western IL Univ	628	17,507,793	16,107,947
UNIV	Illinois State Univ	636	29,338,554	24,517,550
UNIV	Northern IL Univ	644	44,029,500	41,922,501
UNIV	Southern IL Univ	664	152,326,467	127,984,959
UNIV	University of IL	676	1,257,094,215	1,100,319,203
UNIV	University of IL - Foundation	676A	42,166,046	41,043,885
UNIV	University of IL - Alumni Association	676B	3,986,923	3,514,461
	Total		\$ 43,336,121,598	\$ 41,838,822,872
0455	IL State Toll Highway	557	553,047,419	527,803,430
	<b>Grand Total*</b>		<b>\$ 43,889,169,017</b>	<b>\$ 42,366,626,302</b>

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
UNIV	Northeastern State Univ	620	\$ 199,595	\$ 963,856	\$ -	\$ 1,163,451
UNIV	Western IL Univ	628	91,156	440,195	704,502	1,235,853
UNIV	Illinois State Univ	636	138,746	670,011	1,894,004	2,702,761
UNIV	Northern IL Univ	644	237,242	1,145,651	-	1,382,893
UNIV	Southern IL Univ	664	724,273	3,497,551	2,074,821	6,296,645
UNIV	University of IL	676	6,226,761	30,069,338	408,691	36,704,790
UNIV	University of IL - Foundation	676A	232,269	1,121,640	5,430,763	6,784,672
UNIV	University of IL - Alumni Association	676B	19,889	96,043	2,483,962	2,599,894
	Total		\$ 236,767,983	\$ 1,143,364,299	\$ 1,983,354,273	\$ 3,363,486,555
0455	IL State Toll Highway	557	2,986,866	14,423,723	-	17,410,589
	<b>Grand Total*</b>		<b>\$ 239,754,849</b>	<b>\$ 1,157,788,022</b>	<b>\$ 1,983,354,273</b>	<b>3,380,897,144</b>

*\*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			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
UNIV	Northeastern State Univ	620	\$ 379,794	\$ 3,541,991	\$ 3,979,592	\$ 7,901,377
UNIV	Western IL Univ	628	173,453	1,617,635	687,867	2,478,955
UNIV	Illinois State Univ	636	264,009	2,462,167	3,301,137	6,027,313
UNIV	Northern IL Univ	644	451,428	4,210,053	1,684,011	6,345,492
UNIV	Southern IL Univ	664	1,378,161	12,852,847	16,541,319	30,772,327
UNIV	University of IL	676	11,848,397	110,499,187	98,225,762	220,573,346
UNIV	University of IL - Foundation	676A	441,967	4,121,818	-	4,563,785
UNIV	University of IL - Alumni Association	676B	37,844	352,939	290,039	680,822
	Total		\$ 450,526,524	\$ 4,201,649,742	\$ 1,971,451,038	\$ 6,623,627,304
0455	IL State Toll Highway	557	5,683,464	53,004,482	11,903,235	70,591,181
	<b>Grand Total*</b>		<b>\$ 456,209,988</b>	<b>\$ 4,254,654,224</b>	<b>\$ 1,983,354,273</b>	<b>\$ 6,694,218,485</b>

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

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2020

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
UNIV	Northeastern State Univ	620	\$ 975,966	\$ (995,905)	\$ (19,939)
UNIV	Western IL Univ	628	445,726	57,413	503,139
UNIV	Illinois State Univ	636	678,429	(197,213)	481,216
UNIV	Northern IL Univ	644	1,160,045	(497,269)	662,776
UNIV	Southern IL Univ	664	3,541,494	(3,345,817)	195,677
UNIV	University of IL	676	30,447,123	(23,655,288)	6,791,835
UNIV	University of IL - Foundation	676A	1,135,732	1,704,178	2,839,910
UNIV	University of IL - Alumni Association	676B	97,249	719,484	816,733
	Total		\$ 1,157,729,301	\$ 3,385,864	\$ 1,161,115,165
0455	IL State Toll Highway	557	14,604,940	(3,385,864)	<b>11,219,076</b>
	<b>Grand Total*</b>		<b>\$ 1,172,334,241</b>	<b>\$ -</b>	<b>\$ 1,172,334,241</b>

*\*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 DEFERRED AMOUNTS BY MEASUREMENT YEAR  
For the Year Ended June 30, 2020

**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (632,041,170)	\$ (505,598,114)	\$ (315,586,861)	\$ (313,135,796)	\$ (40,868,380)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(553,044,494)	(292,808,218)	98,259,646	(181,336,561)	(30,325,191)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(37,060,830)	(21,918,723)	835,953	10,422,826	1,526,243
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(5,765,580)	(5,265,407)	(4,513,774)	(6,125,780)	(831,286)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(36,471,995)	(17,127,592)	11,942,047	(9,720,114)	(1,786,002)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(165,102,949)	(82,824,307)	40,819,229	(54,135,579)	(9,317,821)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(148,826,038)	(77,441,667)	29,830,594	(57,128,404)	(9,502,882)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(14,023,532)	(8,843,008)	(1,058,020)	(9,631,699)	(1,451,057)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(15,751,759)	(12,381,699)	(7,317,370)	(21,456,726)	(3,103,096)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	(31,665)	(31,665)	(31,665)	(1,145,433)	(173,133)
0001	General Revenue Requested Appropriation - relating to State Agencies	511	(15,275)	(15,275)	(15,275)	(552,550)	(83,520)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(153,211)	1,467,801	3,903,762	1,839,561	189,068
0001	General Revenue Requested Appropriation - relating to State Agencies	691	1,481,315	2,106,662	3,046,398	(987,239)	(218,570)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(131,322,975)	(70,533,338)	20,817,767	(32,715,424)	(5,573,135)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	6,985,040	15,011,195	27,072,433	18,902,984	2,251,755
0011	Road	494	(1,221,472)	29,505,721	75,680,749	109,247,278	14,834,395
0011	Road	360	11,895	16,683	23,879	21,174	2,676
0012	Motor Fuel Tax	492	(5,974,862)	(5,265,321)	(4,199,062)	(2,950,396)	(356,845)
0012	Motor Fuel Tax	494	2,788,170	3,116,130	3,608,969	(3,999,535)	(687,403)
0013	Prevent & Treat Alcohol & Sub	444	29,288	108,764	228,196	80,622	7,006
0014	Food & Drug Safety	482	(523,487)	(523,487)	(523,487)	(76,110)	-
0016	Teacher Certificate Fee Revolving	586	(26,919)	14,735	77,328	(173,608)	(28,153)
0018	Transportation Regulatory	524	(1,370,711)	(1,137,070)	(785,967)	(786,140)	(102,535)
0021	Financial Institutions	440	(1,563,251)	(1,483,775)	(1,364,343)	(1,255,488)	(160,626)
0022	General Professions Dedicated	440	(356,590)	(274,719)	(151,689)	(14,599)	931
0026	Live & Learn	350	(103,200)	(92,187)	(75,640)	(67,209)	(8,555)
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(1,694,445)	(1,485,222)	(1,170,812)	(2,154,937)	(301,713)
0040	State Parks	422	(1,917,019)	(1,841,372)	(1,727,696)	(2,409,026)	(327,660)
0041	Wildlife & Fish	422	(1,802,349)	(909,916)	431,182	(1,026,799)	(167,526)
0042	Salmon	422	(11,462)	(4,280)	6,512	53,802	8,003
0044	Lobbyist Registration Admin	350	(139,076)	(118,968)	(88,749)	(70,790)	(8,832)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(1,223,287)	(850,323)	(289,854)	(464,034)	(64,938)
0048	Rural/Downstate Health Access	482	4,447	5,883	8,042	7,231	918
0050	Mental Health	444	(548,965)	(445,550)	(290,143)	(311,976)	(41,199)
0051	Amusement Ride & Patron Safety	452	36,806	41,594	48,790	(5,261)	(1,884)
0052	Federal Title III SS & Employ	427	(21,487,880)	(17,932,030)	(12,588,508)	(12,268,075)	(1,592,773)
0052	Federal Title III SS & Employ	360	(31,222)	(26,434)	(19,238)	7,394	1,534
0054	State Pensions	370	(1,278,367)	(1,043,767)	(691,226)	(2,907,349)	(426,546)
0057	IL State Pharmacy Disciplinary	440	(268,540)	(234,547)	(183,465)	(158,701)	(20,121)

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

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (39,153,154)	\$ (39,581,500)	\$ 7,990,212	\$ 12,709,015	\$ 1,582,215
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(80,582,304)	(81,463,850)	16,444,913	26,156,788	3,256,426
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(4,688,762)	(4,740,056)	956,864	1,521,959	189,478
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(154,879)	(156,574)	31,607	50,273	6,259
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(5,990,005)	(6,055,534)	1,222,416	1,944,339	242,063
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(25,477,626)	(25,756,344)	5,199,372	8,269,966	1,029,581
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(22,104,209)	(22,346,023)	4,510,938	7,174,964	893,257
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(1,604,152)	(1,621,701)	327,369	520,703	64,826
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(1,043,541)	(1,054,957)	212,962	338,730	42,171
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(501,947)	(507,438)	102,435	162,931	20,284
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(193,639)	(195,758)	39,517	62,855	7,825
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(18,823,544)	(19,029,465)	3,841,433	6,110,068	760,682
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(2,485,303)	(2,512,492)	507,191	806,722	100,434
0011	Road	494	(9,514,692)	(9,618,780)	1,941,720	3,088,442	384,500
0011	Road	360	(1,483)	(1,499)	303	481	60
0012	Motor Fuel Tax	492	(219,710)	(222,114)	44,838	71,317	8,879
0012	Motor Fuel Tax	494	(101,553)	(102,664)	20,725	32,964	4,104
0013	Prevent & Treat Alcohol & Sub	444	(24,610)	(24,879)	5,022	7,988	995
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(12,898)	(13,039)	2,632	4,187	521
0018	Transportation Regulatory	524	(72,347)	(73,139)	14,764	23,484	2,924
0021	Financial Institutions	440	(24,610)	(24,879)	5,022	7,988	995
0022	General Professions Dedicated	440	(25,351)	(25,628)	5,174	8,229	1,024
0026	Live & Learn	350	(3,410)	(3,447)	696	1,107	138
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(64,786)	(65,495)	13,221	21,029	2,618
0040	State Parks	422	(23,424)	(23,680)	4,780	7,603	947
0041	Wildlife & Fish	422	(276,343)	(279,366)	56,395	89,700	11,167
0042	Salmon	422	(2,224)	(2,248)	454	722	90
0044	Lobbyist Registration Admin	350	(6,227)	(6,295)	1,271	2,021	252
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(115,489)	(116,752)	23,568	37,487	4,667
0048	Rural/Downstate Health Access	482	(445)	(450)	91	144	18
0050	Mental Health	444	(32,023)	(32,373)	6,535	10,394	1,294
0051	Amusement Ride & Patron Safety	452	(1,483)	(1,499)	303	481	60
0052	Federal Title III SS & Employ	427	(1,101,071)	(1,113,116)	224,702	357,404	44,496
0052	Federal Title III SS & Employ	360	(1,483)	(1,499)	303	481	60
0054	State Pensions	370	(72,644)	(73,438)	14,825	23,580	2,936
0057	IL State Pharmacy Disciplinary	440	(10,526)	(10,641)	2,148	3,417	425

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
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Assumption Changes

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (344,034,026)	\$ (217,162,624)	\$ (74,723,083)	\$ (150,444,862)	\$ (21,322,460)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	(708,066,737)	(446,948,915)	(153,789,814)	(309,635,086)	(43,884,384)
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(41,199,571)	(26,006,170)	(8,948,414)	(18,016,427)	(2,553,457)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(1,360,904)	(859,036)	(295,584)	(595,119)	(84,346)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	(52,633,433)	(33,223,501)	(11,431,812)	(23,016,414)	(3,262,102)
0001	General Revenue Requested Appropriation - relating to State Agencies	426	(223,868,752)	(141,311,392)	(48,623,572)	(97,897,016)	(13,874,882)
0001	General Revenue Requested Appropriation - relating to State Agencies	444	(194,226,954)	(122,600,769)	(42,185,469)	(84,934,762)	(12,037,750)
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(14,095,485)	(8,897,412)	(3,061,494)	(6,163,906)	(873,606)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(9,169,464)	(5,787,988)	(1,991,578)	(4,009,774)	(568,303)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested Appropriation - relating to State Agencies	586	(4,410,548)	(2,784,045)	(957,957)	(1,928,717)	(273,356)
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(1,701,484)	(1,074,018)	(369,557)	(744,053)	(105,454)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	(165,400,142)	(104,404,584)	(35,924,377)	(72,328,898)	(10,251,128)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(21,838,054)	(13,784,710)	(4,743,155)	(9,549,704)	(1,353,473)
0011	Road	494	(83,604,420)	(52,773,139)	(18,158,611)	(36,559,918)	(5,181,614)
0011	Road	360	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0012	Motor Fuel Tax	492	(1,930,565)	(1,218,620)	(419,313)	(844,229)	(119,652)
0012	Motor Fuel Tax	494	(892,333)	(563,262)	(193,812)	(390,214)	(55,305)
0013	Prevent & Treat Alcohol & Sub	444	(216,244)	(136,499)	(46,968)	(94,563)	(13,402)
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(113,333)	(71,538)	(24,616)	(49,560)	(7,024)
0018	Transportation Regulatory	524	(635,706)	(401,273)	(138,073)	(277,992)	(39,400)
0021	Financial Institutions	440	(216,244)	(136,499)	(46,968)	(94,563)	(13,402)
0022	General Professions Dedicated	440	(222,758)	(140,610)	(48,382)	(97,411)	(13,806)
0026	Live & Learn	350	(29,962)	(18,912)	(6,508)	(13,102)	(1,857)
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(569,269)	(359,337)	(123,643)	(248,939)	(35,282)
0040	State Parks	422	(205,823)	(129,920)	(44,704)	(90,006)	(12,756)
0041	Wildlife & Fish	422	(2,428,187)	(1,532,731)	(527,394)	(1,061,838)	(150,494)
0042	Salmon	422	(19,540)	(12,334)	(4,244)	(8,545)	(1,211)
0044	Lobbyist Registration Admin	350	(54,712)	(34,536)	(11,883)	(23,926)	(3,391)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(1,014,784)	(640,557)	(220,408)	(443,762)	(62,894)
0048	Rural/Downstate Health Access	482	(3,908)	(2,467)	(849)	(1,709)	(242)
0050	Mental Health	444	(281,378)	(177,613)	(61,114)	(123,046)	(17,439)
0051	Amusement Ride & Patron Safety	452	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0052	Federal Title III SS & Employ	427	(9,674,972)	(6,107,077)	(2,101,373)	(4,230,831)	(599,633)
0052	Federal Title III SS & Employ	360	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0054	State Pensions	370	(638,311)	(402,917)	(138,639)	(279,131)	(39,561)
0057	IL State Pharmacy Disciplinary	440	(92,490)	(58,382)	(20,089)	(40,446)	(5,732)

STATE OF ILLINOIS  
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Change in Proportionate Share FY19 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY19 Base Layer Deferred Outflow</u>	<u>FY19 Base Layer Deferred Inflow</u>	<u>2019</u>	<u>2020</u>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ -	\$ 442,245,335	\$ (85,949,896)	\$ (85,949,896)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	912,454,747	108,913,451	156,167,351	156,167,351
0001	General Revenue Requested Appropriation - relating to State Agencies	350	-	108,913,451	(21,167,207)	(21,167,207)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	8,014,397	-	1,557,589	1,557,589
0001	General Revenue Requested Appropriation - relating to State Agencies	418	65,020,580	-	12,636,677	12,636,677
0001	General Revenue Requested Appropriation - relating to State Agencies	426	293,521,570	-	57,045,588	57,045,588
0001	General Revenue Requested Appropriation - relating to State Agencies	444	282,213,291	-	54,847,837	54,847,837
0001	General Revenue Requested Appropriation - relating to State Agencies	478	34,104,947	-	6,628,258	6,628,258
0001	General Revenue Requested Appropriation - relating to State Agencies	492	73,735,250	-	14,330,363	14,330,363
0001	General Revenue Requested Appropriation - relating to State Agencies	494	6,705,666	-	1,303,239	1,303,239
0001	General Revenue Requested Appropriation - relating to State Agencies	511	3,234,775	-	628,675	628,675
0001	General Revenue Requested Appropriation - relating to State Agencies	586	6,947,515	-	1,350,242	1,350,242
0001	General Revenue Requested Appropriation - relating to State Agencies	691	22,171,149	-	4,308,938	4,308,938
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	116,785,607	-	22,697,152	22,697,152
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	22,050,437	-	4,285,478	4,285,478
0011	Road	494	-	305,979,362	(59,466,746)	(59,466,746)
0011	Road	360	75	-	15	15
0012	Motor Fuel Tax	492	-	9,916,745	(1,927,308)	(1,927,308)
0012	Motor Fuel Tax	494	44,699,843	-	8,687,364	8,687,364
0013	Prevent & Treat Alcohol & Sub	444	619,809	-	120,459	120,459
0014	Food & Drug Safety	482	-	2,693,545	(523,487)	(523,487)
0016	Teacher Certificate Fee Revolving	586	1,370,001	-	266,258	266,258
0018	Transportation Regulatory	524	-	788,882	(153,318)	(153,318)
0021	Financial Institutions	440	-	924,068	(179,592)	(179,592)
0022	General Professions Dedicated	440	-	1,102,184	(214,208)	(214,208)
0026	Live & Learn	350	-	87,998	(17,102)	(17,102)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	5,217,777	-	1,014,069	1,014,069
0040	State Parks	422	3,846,341	-	747,532	747,532
0041	Wildlife & Fish	422	5,760,872	-	1,119,619	1,119,619
0042	Salmon	422	-	309,019	(60,057)	(60,057)
0044	Lobbyist Registration Admin	350	-	176,116	(34,228)	(34,228)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	-	212,251	(41,251)	(41,251)
0048	Rural/Downstate Health Access	482	20	-	4	4
0050	Mental Health	444	-	218,196	(42,406)	(42,406)
0051	Amusement Ride & Patron Safety	452	309,215	-	60,096	60,096
0052	Federal Title III SS & Employ	427	-	13,951,121	(2,711,385)	(2,711,385)
0052	Federal Title III SS & Employ	360	-	176,538	(34,310)	(34,310)
0054	State Pensions	370	12,549,476	-	2,438,977	2,438,977
0057	IL State Pharmacy Disciplinary	440	-	264,026	(51,313)	(51,313)

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For the Year Ended June 30, 2020

Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (85,949,896)	\$ (85,949,896)	\$ (85,949,896)	\$ (12,495,855)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	156,167,351	156,167,351	156,167,351	22,704,541
0001	General Revenue Requested Appropriation - relating to State Agencies	350	(21,167,207)	(21,167,207)	(21,167,207)	(3,077,416)
0001	General Revenue Requested Appropriation - relating to State Agencies	416	1,557,589	1,557,589	1,557,589	226,452
0001	General Revenue Requested Appropriation - relating to State Agencies	418	12,636,677	12,636,677	12,636,677	1,837,195
0001	General Revenue Requested Appropriation - relating to State Agencies	426	57,045,588	57,045,588	57,045,588	8,293,630
0001	General Revenue Requested Appropriation - relating to State Agencies	444	54,847,837	54,847,837	54,847,837	7,974,106
0001	General Revenue Requested Appropriation - relating to State Agencies	478	6,628,258	6,628,258	6,628,258	963,657
0001	General Revenue Requested Appropriation - relating to State Agencies	492	14,330,363	14,330,363	14,330,363	2,083,435
0001	General Revenue Requested Appropriation - relating to State Agencies	494	1,303,239	1,303,239	1,303,239	189,471
0001	General Revenue Requested Appropriation - relating to State Agencies	511	628,675	628,675	628,675	91,400
0001	General Revenue Requested Appropriation - relating to State Agencies	586	1,350,242	1,350,242	1,350,242	196,305
0001	General Revenue Requested Appropriation - relating to State Agencies	691	4,308,938	4,308,938	4,308,938	626,459
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	22,697,152	22,697,152	22,697,152	3,299,847
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	4,285,478	4,285,478	4,285,478	623,047
0011	Road	494	(59,466,746)	(59,466,746)	(59,466,746)	(8,645,632)
0011	Road	360	15	15	15	-
0012	Motor Fuel Tax	492	(1,927,308)	(1,927,308)	(1,927,308)	(280,205)
0012	Motor Fuel Tax	494	8,687,364	8,687,364	8,687,364	1,263,023
0013	Prevent & Treat Alcohol & Sub	444	120,459	120,459	120,459	17,514
0014	Food & Drug Safety	482	(523,487)	(523,487)	(523,487)	(76,110)
0016	Teacher Certificate Fee Revolving	586	266,258	266,258	266,258	38,711
0018	Transportation Regulatory	524	(153,318)	(153,318)	(153,318)	(22,292)
0021	Financial Institutions	440	(179,592)	(179,592)	(179,592)	(26,108)
0022	General Professions Dedicated	440	(214,208)	(214,208)	(214,208)	(31,144)
0026	Live & Learn	350	(17,102)	(17,102)	(17,102)	(2,488)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	1,014,069	1,014,069	1,014,069	147,432
0040	State Parks	422	747,532	747,532	747,532	108,681
0041	Wildlife & Fish	422	1,119,619	1,119,619	1,119,619	162,777
0042	Salmon	422	(60,057)	(60,057)	(60,057)	(8,734)
0044	Lobbyist Registration Admin	350	(34,228)	(34,228)	(34,228)	(4,976)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	(41,251)	(41,251)	(41,251)	(5,996)
0048	Rural/Downstate Health Access	482	4	4	4	-
0050	Mental Health	444	(42,406)	(42,406)	(42,406)	(6,166)
0051	Amusement Ride & Patron Safety	452	60,096	60,096	60,096	8,735
0052	Federal Title III SS & Employ	427	(2,711,385)	(2,711,385)	(2,711,385)	(394,196)
0052	Federal Title III SS & Employ	360	(34,310)	(34,310)	(34,310)	(4,988)
0054	State Pensions	370	2,438,977	2,438,977	2,438,977	354,591
0057	IL State Pharmacy Disciplinary	440	(51,313)	(51,313)	(51,313)	(7,461)



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Change in Proportionate Share FY20 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY20 Base Layer Deferred Outflow</u>	<u>FY20 Base Layer Deferred Inflow</u>	<u>2020</u>	<u>2021</u>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ -	\$ 835,648,605	\$ (162,904,094)	\$ (162,904,094)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	579,538,831	172,050,084	79,437,196	79,437,196
0001	General Revenue Requested Appropriation - relating to State Agencies	350	153,863,772	-	29,994,710	29,994,710
0001	General Revenue Requested Appropriation - relating to State Agencies	416	-	29,790,129	(5,807,386)	(5,807,386)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	48,807,867	-	9,514,766	9,514,766
0001	General Revenue Requested Appropriation - relating to State Agencies	426	139,516,685	-	27,197,841	27,197,841
0001	General Revenue Requested Appropriation - relating to State Agencies	444	64,928,051	-	12,657,288	12,657,288
0001	General Revenue Requested Appropriation - relating to State Agencies	478	-	25,403,042	(4,952,153)	(4,952,153)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	-	101,922,549	(19,869,117)	(19,869,117)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	-	6,847,653	(1,334,904)	(1,334,904)
0001	General Revenue Requested Appropriation - relating to State Agencies	511	-	3,303,270	(643,950)	(643,950)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	17,487,350	-	3,409,042	3,409,042
0001	General Revenue Requested Appropriation - relating to State Agencies	691	-	4,783,441	(932,500)	(932,500)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	154,935,106	-	30,203,559	30,203,559
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	138,619,389	-	27,022,919	27,022,919
0011	Road	494	776,453,439	-	151,364,386	151,364,386
0011	Road	360	135,373	-	26,390	26,390
0012	Motor Fuel Tax	492	-	9,732,467	(1,897,279)	(1,897,279)
0012	Motor Fuel Tax	494	-	25,162,742	(4,905,308)	(4,905,308)
0013	Prevent & Treat Alcohol & Sub	444	767,828	-	149,683	149,683
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	-	856,380	(166,946)	(166,946)
0018	Transportation Regulatory	524	-	2,612,759	(509,340)	(509,340)
0021	Financial Institutions	440	-	5,862,244	(1,142,805)	(1,142,805)
0022	General Professions Dedicated	440	542,348	-	105,727	105,727
0026	Live & Learn	350	-	270,466	(52,726)	(52,726)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	-	10,641,344	(2,074,459)	(2,074,459)
0040	State Parks	422	-	12,492,371	(2,435,304)	(2,435,304)
0041	Wildlife & Fish	422	-	1,115,389	(217,438)	(217,438)
0042	Salmon	422	360,919	-	70,359	70,359
0044	Lobbyist Registration Admin	350	-	225,238	(43,909)	(43,909)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	-	265,526	(51,763)	(51,763)
0048	Rural/Downstate Health Access	482	45,122	-	8,796	8,796
0050	Mental Health	444	-	990,844	(193,158)	(193,158)
0051	Amusement Ride & Patron Safety	452	-	45,037	(8,780)	(8,780)
0052	Federal Title III SS & Employ	427	-	41,039,896	(8,000,452)	(8,000,452)
0052	Federal Title III SS & Employ	360	90,271	-	17,598	17,598
0054	State Pensions	370	-	15,421,866	(3,006,389)	(3,006,389)
0057	IL State Pharmacy Disciplinary	440	-	585,869	(114,211)	(114,211)

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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0001	General Revenue Requested Appropriation - relating to Universities	GRF Universities	\$ (162,904,094)	\$ (162,904,094)	\$ (162,904,094)	\$ (21,128,135)
0001	General Revenue Requested Appropriation - relating to State Agencies	GRF State Agencies	79,437,196	79,437,196	79,437,196	10,302,767
0001	General Revenue Requested Appropriation - relating to State Agencies	350	29,994,710	29,994,710	29,994,710	3,890,222
0001	General Revenue Requested Appropriation - relating to State Agencies	416	(5,807,386)	(5,807,386)	(5,807,386)	(753,199)
0001	General Revenue Requested Appropriation - relating to State Agencies	418	9,514,766	9,514,766	9,514,766	1,234,037
0001	General Revenue Requested Appropriation - relating to State Agencies	426	27,197,841	27,197,841	27,197,841	3,527,480
0001	General Revenue Requested Appropriation - relating to State Agencies	444	12,657,288	12,657,288	12,657,288	1,641,611
0001	General Revenue Requested Appropriation - relating to State Agencies	478	(4,952,153)	(4,952,153)	(4,952,153)	(642,277)
0001	General Revenue Requested Appropriation - relating to State Agencies	492	(19,869,117)	(19,869,117)	(19,869,117)	(2,576,964)
0001	General Revenue Requested Appropriation - relating to State Agencies	494	(1,334,904)	(1,334,904)	(1,334,904)	(173,133)
0001	General Revenue Requested Appropriation - relating to State Agencies	511	(643,950)	(643,950)	(643,950)	(83,520)
0001	General Revenue Requested Appropriation - relating to State Agencies	586	3,409,042	3,409,042	3,409,042	442,140
0001	General Revenue Requested Appropriation - relating to State Agencies	691	(932,500)	(932,500)	(932,500)	(120,941)
0001	General Revenue Requested Appropriation - relating to State Agencies	All Others	30,203,559	30,203,559	30,203,559	3,917,311
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	27,022,919	27,022,919	27,022,919	3,504,794
0011	Road	494	151,364,386	151,364,386	151,364,386	19,631,509
0011	Road	360	26,390	26,390	26,390	3,423
0012	Motor Fuel Tax	492	(1,897,279)	(1,897,279)	(1,897,279)	(246,072)
0012	Motor Fuel Tax	494	(4,905,308)	(4,905,308)	(4,905,308)	(636,202)
0013	Prevent & Treat Alcohol & Sub	444	149,683	149,683	149,683	19,413
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(166,946)	(166,946)	(166,946)	(21,650)
0018	Transportation Regulatory	524	(509,340)	(509,340)	(509,340)	(66,059)
0021	Financial Institutions	440	(1,142,805)	(1,142,805)	(1,142,805)	(148,219)
0022	General Professions Dedicated	440	105,727	105,727	105,727	13,713
0026	Live & Learn	350	(52,726)	(52,726)	(52,726)	(6,836)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	(2,074,459)	(2,074,459)	(2,074,459)	(269,049)
0040	State Parks	422	(2,435,304)	(2,435,304)	(2,435,304)	(315,851)
0041	Wildlife & Fish	422	(217,438)	(217,438)	(217,438)	(28,199)
0042	Salmon	422	70,359	70,359	70,359	9,124
0044	Lobbyist Registration Admin	350	(43,909)	(43,909)	(43,909)	(5,693)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	(51,763)	(51,763)	(51,763)	(6,711)
0048	Rural/Downstate Health Access	482	8,796	8,796	8,796	1,142
0050	Mental Health	444	(193,158)	(193,158)	(193,158)	(25,054)
0051	Amusement Ride & Patron Safety	452	(8,780)	(8,780)	(8,780)	(1,137)
0052	Federal Title III SS & Employ	427	(8,000,452)	(8,000,452)	(8,000,452)	(1,037,636)
0052	Federal Title III SS & Employ	360	17,598	17,598	17,598	2,281
0054	State Pensions	370	(3,006,389)	(3,006,389)	(3,006,389)	(389,921)
0057	IL State Pharmacy Disciplinary	440	(114,211)	(114,211)	(114,211)	(14,814)

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**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
0059	Public Utility	524	\$ (2,988,073)	\$ (2,478,179)	\$ (1,711,941)	\$ (1,861,106)	\$ (245,923)
0063	Public Health Services	482	(4,795,409)	(3,706,200)	(2,069,400)	(3,272,317)	(453,617)
0065	US Environmental Protection	532	(2,214,065)	(1,725,237)	(990,656)	(878,345)	(112,637)
0067	Radiation Protection	588	(212,229)	(92,056)	88,531	79,316	9,787
0068	Hospital Licensure Fund	482	(161,628)	(151,574)	(136,466)	(120,166)	(15,248)
0072	Underground Storage Tank	532	(499,010)	(334,790)	(88,011)	(268,876)	(39,268)
0072	Underground Storage Tank	592	(330,116)	(256,864)	(146,784)	9,849	4,554
0072	Underground Storage Tank	492	(215,693)	(178,828)	(123,428)	(100,278)	(12,583)
0074	EPA Special State Projects Trust Fund	532	(68,235)	(62,489)	(53,856)	8,908	2,524
0075	Compassionate Use of Medical Cannabis	406	(56,109)	(10,626)	57,724	112,725	15,720
0075	Compassionate Use of Medical Cannabis	482	(5,293)	44,021	118,126	(107,789)	(19,087)
0075	Compassionate Use of Medical Cannabis	440	(145,375)	(125,746)	(96,247)	(41,341)	(4,199)
0075	Compassionate Use of Medical Cannabis	493	(56,353)	(52,045)	(45,569)	(26,007)	(2,954)
0077	Mines & Minerals UIC	422	(63,084)	(59,732)	(54,696)	(63,936)	(8,506)
0078	Solid Waste Management	532	(903,547)	(732,625)	(475,773)	(572,477)	(76,799)
0081	Vocational Rehabilitation	444	(9,356,030)	(7,787,569)	(5,430,576)	(4,117,441)	(508,887)
0082	Distance Learning	601	5,478	6,435	7,875	(7,338)	(1,288)
0085	IL Gaming Law Enforcement	340	(313,018)	(299,133)	(278,269)	(234,823)	(29,532)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(258,616)	(227,975)	(181,929)	(162,605)	(20,737)
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(111,563)	(16,219)	-
0091	Clean Air Act (CAA) Permit	532	(1,171,966)	(952,209)	(621,971)	(665,615)	(87,829)
0093	IL State Medical Disciplinary	440	(214,512)	(139,344)	(26,387)	70,505	11,100
0103	State Treasurer's Admin	370	3,748,708	3,996,713	4,369,400	2,300,791	252,156
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	256,665	292,573	346,534	186,930	20,633
0129	State Gaming	565	(4,459,123)	(3,586,319)	(2,274,721)	(2,482,401)	(328,680)
0129	State Gaming	444	7,238	10,590	15,626	6,401	619
0131	Council on Dev Disabilities	558	(83,033)	(64,361)	(36,302)	(54,200)	(7,471)
0137	Plugging & Restoration	422	(109,357)	(94,515)	(72,211)	124,789	20,496
0141	Capital Development	511	(1,624,758)	(1,189,554)	(535,553)	(517,554)	(67,796)
0141	Capital Development	422	(57,808)	(36,264)	(3,888)	(67,415)	(10,199)
0141	Capital Development	507	(29,535)	(1,288)	41,162	135,241	19,549
0144	SBE Special Purpose Trust	586	366,968	461,765	604,220	968,911	133,479
0145	Explosives Regulatory	422	72,593	77,381	84,577	52,546	6,095
0146	Aggregate Operations Regulatory	422	71,132	75,920	83,116	(266)	(1,884)
0147	Coal Mining Regulatory	422	(2,687)	(1,730)	(290)	6,506	992
0148	Mental Health Reporting	444	38,986	46,168	56,960	23,566	2,302
0148	Mental Health Reporting	493	(240,938)	(236,150)	(228,954)	(158,353)	(18,992)
0151	Reg CPA Admin & Disciplinary	440	(37,309)	(21,510)	2,232	51,987	7,803
0152	State Crime Laboratory	493	(69,481)	(40,754)	2,414	(21,155)	(3,336)
0156	Motor Vehicle Theft Prevention	546/350	545,323	582,668	638,787	581,130	74,007

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Actual and Expected Experience

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0059	Public Utility	524	\$ (157,889)	\$ (159,616)	\$ 32,221	\$ 51,250	\$ 6,380
0063	Public Health Services	482	(337,274)	(340,964)	68,830	109,478	13,630
0065	US Environmental Protection	532	(151,366)	(153,022)	30,890	49,133	6,117
0067	Radiation Protection	588	(37,211)	(37,618)	7,594	12,079	1,504
0068	Hospital Licensure Fund	482	(3,113)	(3,147)	635	1,011	126
0072	Underground Storage Tank	532	(50,851)	(51,407)	10,377	16,506	2,055
0072	Underground Storage Tank	592	(22,683)	(22,931)	4,629	7,363	917
0072	Underground Storage Tank	492	(11,415)	(11,540)	2,330	3,705	461
0074	EPA Special State Projects Trust Fund	532	(1,779)	(1,798)	363	577	72
0075	Compassionate Use of Medical Cannabis	406	(14,084)	(14,238)	2,874	4,572	569
0075	Compassionate Use of Medical Cannabis	482	(15,270)	(15,437)	3,116	4,957	617
0075	Compassionate Use of Medical Cannabis	440	(6,078)	(6,145)	1,240	1,973	246
0075	Compassionate Use of Medical Cannabis	493	(1,334)	(1,349)	272	433	54
0077	Mines & Minerals UIC	422	(1,038)	(1,049)	212	337	42
0078	Solid Waste Management	532	(52,926)	(53,505)	10,801	17,180	2,139
0081	Vocational Rehabilitation	444	(485,675)	(490,988)	99,115	157,649	19,627
0082	Distance Learning	601	(297)	(300)	61	96	12
0085	IL Gaming Law Enforcement	340	(4,299)	(4,346)	877	1,396	174
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(9,488)	(9,592)	1,936	3,080	383
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(68,048)	(68,792)	13,887	22,088	2,750
0093	IL State Medical Disciplinary	440	(23,276)	(23,530)	4,750	7,555	941
0103	State Treasurer's Admin	370	(76,795)	(77,635)	15,672	24,927	3,103
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(11,119)	(11,241)	2,269	3,609	449
0129	State Gaming	565	(270,264)	(273,221)	55,154	87,727	10,922
0129	State Gaming	444	(1,038)	(1,049)	212	337	42
0131	Council on Dev Disabilities	558	(5,782)	(5,845)	1,180	1,877	234
0137	Plugging & Restoration	422	(4,596)	(4,646)	938	1,492	186
0141	Capital Development	511	(134,761)	(136,236)	27,502	43,743	5,446
0141	Capital Development	422	(6,671)	(6,744)	1,361	2,166	270
0141	Capital Development	507	(8,747)	(8,843)	1,785	2,839	353
0144	SBE Special Purpose Trust	586	(29,354)	(29,675)	5,990	9,528	1,186
0145	Explosives Regulatory	422	(1,483)	(1,499)	303	481	60
0146	Aggregate Operations Regulatory	422	(1,483)	(1,499)	303	481	60
0147	Coal Mining Regulatory	422	(297)	(300)	61	96	12
0148	Mental Health Reporting	444	(2,224)	(2,248)	454	722	90
0148	Mental Health Reporting	493	(1,483)	(1,499)	303	481	60
0151	Reg CPA Admin & Disciplinary	440	(4,892)	(4,946)	998	1,588	198
0152	State Crime Laboratory	493	(8,895)	(8,992)	1,815	2,887	359
0156	Motor Vehicle Theft Prevention	546/350	(11,564)	(11,690)	2,360	3,754	467

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0059	Public Utility	524	\$ (1,387,350)	\$ (875,729)	\$ (301,328)	\$ (606,683)	\$ (85,985)
0063	Public Health Services	482	(2,963,587)	(1,870,688)	(643,682)	(1,295,966)	(183,676)
0065	US Environmental Protection	532	(1,330,032)	(839,548)	(288,879)	(581,618)	(82,432)
0067	Radiation Protection	588	(326,972)	(206,392)	(71,017)	(142,984)	(20,265)
0068	Hospital Licensure Fund	482	(27,356)	(17,268)	(5,942)	(11,963)	(1,695)
0072	Underground Storage Tank	532	(446,818)	(282,042)	(97,047)	(195,392)	(27,693)
0072	Underground Storage Tank	592	(199,309)	(125,809)	(43,289)	(87,157)	(12,353)
0072	Underground Storage Tank	492	(100,306)	(63,316)	(21,786)	(43,863)	(6,217)
0074	EPA Special State Projects Trust Fund	532	(15,632)	(9,867)	(3,395)	(6,836)	(969)
0075	Compassionate Use of Medical Cannabis	406	(123,754)	(78,117)	(26,879)	(54,117)	(7,670)
0075	Compassionate Use of Medical Cannabis	482	(134,176)	(84,695)	(29,143)	(58,675)	(8,316)
0075	Compassionate Use of Medical Cannabis	440	(53,410)	(33,714)	(11,600)	(23,356)	(3,310)
0075	Compassionate Use of Medical Cannabis	493	(11,724)	(7,401)	(2,546)	(5,127)	(727)
0077	Mines & Minerals UIC	422	(9,119)	(5,756)	(1,981)	(3,988)	(565)
0078	Solid Waste Management	532	(465,055)	(293,554)	(101,008)	(203,367)	(28,823)
0081	Vocational Rehabilitation	444	(4,267,565)	(2,693,791)	(926,901)	(1,866,191)	(264,494)
0082	Distance Learning	601	(2,605)	(1,645)	(566)	(1,139)	(161)
0085	IL Gaming Law Enforcement	340	(37,778)	(23,846)	(8,205)	(16,520)	(2,341)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(83,371)	(52,626)	(18,108)	(36,458)	(5,167)
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(597,928)	(377,427)	(129,868)	(261,472)	(37,058)
0093	IL State Medical Disciplinary	440	(204,520)	(129,098)	(44,421)	(89,436)	(12,676)
0103	State Treasurer's Admin	370	(674,786)	(425,941)	(146,561)	(295,082)	(41,822)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(97,701)	(61,671)	(21,220)	(42,724)	(6,055)
0129	State Gaming	565	(2,374,778)	(1,499,017)	(515,794)	(1,038,482)	(147,183)
0129	State Gaming	444	(9,119)	(5,756)	(1,981)	(3,988)	(565)
0131	Council on Dev Disabilities	558	(50,804)	(32,069)	(11,035)	(22,217)	(3,149)
0137	Plugging & Restoration	422	(40,383)	(25,491)	(8,771)	(17,659)	(2,503)
0141	Capital Development	511	(1,184,132)	(747,453)	(257,190)	(517,817)	(73,390)
0141	Capital Development	422	(58,620)	(37,003)	(12,732)	(25,634)	(3,633)
0141	Capital Development	507	(76,858)	(48,515)	(16,693)	(33,610)	(4,763)
0144	SBE Special Purpose Trust	586	(257,930)	(162,812)	(56,022)	(112,792)	(15,986)
0145	Explosives Regulatory	422	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0146	Aggregate Operations Regulatory	422	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0147	Coal Mining Regulatory	422	(2,605)	(1,645)	(566)	(1,139)	(161)
0148	Mental Health Reporting	444	(19,540)	(12,334)	(4,244)	(8,545)	(1,211)
0148	Mental Health Reporting	493	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0151	Reg CPA Admin & Disciplinary	440	(42,988)	(27,135)	(9,337)	(18,799)	(2,664)
0152	State Crime Laboratory	493	(78,161)	(49,337)	(16,976)	(34,179)	(4,844)
0156	Motor Vehicle Theft Prevention	546/350	(101,609)	(64,138)	(22,069)	(44,433)	(6,297)

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Change in Proportionate Share FY19 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY19 Base Layer Deferred Outflow</u>	<u>FY19 Base Layer Deferred Inflow</u>	<u>2019</u>	<u>2020</u>
0059	Public Utility	524	\$ -	\$ 825,809	\$ (160,495)	\$ (160,495)
0063	Public Health Services	482	3,559,951	-	691,872	691,872
0065	US Environmental Protection	532	-	2,328,847	(452,609)	(452,609)
0067	Radiation Protection	588	-	350,795	(68,177)	(68,177)
0068	Hospital Licensure Fund	482	-	132,111	(25,676)	(25,676)
0072	Underground Storage Tank	532	533,737	-	103,731	103,731
0072	Underground Storage Tank	592	-	1,190,711	(231,413)	(231,413)
0072	Underground Storage Tank	492	-	264,038	(51,315)	(51,315)
0074	EPA Special State Projects Trust Fund	532	-	397,311	(77,217)	(77,217)
0075	Compassionate Use of Medical Cannabis	406	-	484,905	(94,241)	(94,241)
0075	Compassionate Use of Medical Cannabis	482	1,193,452	-	231,946	231,946
0075	Compassionate Use of Medical Cannabis	440	-	396,953	(77,147)	(77,147)
0075	Compassionate Use of Medical Cannabis	493	-	132,350	(25,722)	(25,722)
0077	Mines & Minerals UIC	422	44,308	-	8,611	8,611
0078	Solid Waste Management	532	4,358	-	847	847
0081	Vocational Rehabilitation	444	-	13,208,805	(2,567,116)	(2,567,116)
0082	Distance Learning	601	88,345	-	17,170	17,170
0085	IL Gaming Law Enforcement	340	-	308,518	(59,960)	(59,960)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	219,934	(42,744)	(42,744)
0090	Special Federal Grant Project	295	-	574,034	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	-	480,221	(93,330)	(93,330)
0093	IL State Medical Disciplinary	440	-	837,482	(162,764)	(162,764)
0103	State Treasurer's Admin	370	11,616,005	-	2,257,558	2,257,558
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	839,538	-	163,163	163,163
0129	State Gaming	565	-	1,700,451	(330,481)	(330,481)
0129	State Gaming	444	44,221	-	8,594	8,594
0131	Council on Dev Disabilities	558	44,625	-	8,673	8,673
0137	Plugging & Restoration	422	-	1,236,262	(240,266)	(240,266)
0141	Capital Development	511	-	1,579,753	(307,023)	(307,023)
0141	Capital Development	422	309,650	-	60,180	60,180
0141	Capital Development	507	-	661,934	(128,646)	(128,646)
0144	SBE Special Purpose Trust	586	-	2,516,179	(489,017)	(489,017)
0145	Explosives Regulatory	422	176,669	-	34,335	34,335
0146	Aggregate Operations Regulatory	422	485,840	-	94,422	94,422
0147	Coal Mining Regulatory	422	-	44,146	(8,580)	(8,580)
0148	Mental Health Reporting	444	176,757	-	34,353	34,353
0148	Mental Health Reporting	493	-	441,281	(85,762)	(85,762)
0151	Reg CPA Admin & Disciplinary	440	-	352,991	(68,603)	(68,603)
0152	State Crime Laboratory	493	44,798	-	8,706	8,706
0156	Motor Vehicle Theft Prevention	546/350	220,869	-	42,926	42,926

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0059	Public Utility	524	\$ (160,495)	\$ (160,495)	\$ (160,495)	\$ (23,334)
0063	Public Health Services	482	691,872	691,872	691,872	100,591
0065	US Environmental Protection	532	(452,609)	(452,609)	(452,609)	(65,802)
0067	Radiation Protection	588	(68,177)	(68,177)	(68,177)	(9,910)
0068	Hospital Licensure Fund	482	(25,676)	(25,676)	(25,676)	(3,731)
0072	Underground Storage Tank	532	103,731	103,731	103,731	15,082
0072	Underground Storage Tank	592	(231,413)	(231,413)	(231,413)	(33,646)
0072	Underground Storage Tank	492	(51,315)	(51,315)	(51,315)	(7,463)
0074	EPA Special State Projects Trust Fund	532	(77,217)	(77,217)	(77,217)	(11,226)
0075	Compassionate Use of Medical Cannabis	406	(94,241)	(94,241)	(94,241)	(13,700)
0075	Compassionate Use of Medical Cannabis	482	231,946	231,946	231,946	33,722
0075	Compassionate Use of Medical Cannabis	440	(77,147)	(77,147)	(77,147)	(11,218)
0075	Compassionate Use of Medical Cannabis	493	(25,722)	(25,722)	(25,722)	(3,740)
0077	Mines & Minerals UIC	422	8,611	8,611	8,611	1,253
0078	Solid Waste Management	532	847	847	847	123
0081	Vocational Rehabilitation	444	(2,567,116)	(2,567,116)	(2,567,116)	(373,225)
0082	Distance Learning	601	17,170	17,170	17,170	2,495
0085	IL Gaming Law Enforcement	340	(59,960)	(59,960)	(59,960)	(8,718)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(42,744)	(42,744)	(42,744)	(6,214)
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(111,563)	(16,219)
0091	Clean Air Act (CAA) Permit	532	(93,330)	(93,330)	(93,330)	(13,571)
0093	IL State Medical Disciplinary	440	(162,764)	(162,764)	(162,764)	(23,662)
0103	State Treasurer's Admin	370	2,257,558	2,257,558	2,257,558	328,215
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	163,163	163,163	163,163	23,723
0129	State Gaming	565	(330,481)	(330,481)	(330,481)	(48,046)
0129	State Gaming	444	8,594	8,594	8,594	1,251
0131	Council on Dev Disabilities	558	8,673	8,673	8,673	1,260
0137	Plugging & Restoration	422	(240,266)	(240,266)	(240,266)	(34,932)
0141	Capital Development	511	(307,023)	(307,023)	(307,023)	(44,638)
0141	Capital Development	422	60,180	60,180	60,180	8,750
0141	Capital Development	507	(128,646)	(128,646)	(128,646)	(18,704)
0144	SBE Special Purpose Trust	586	(489,017)	(489,017)	(489,017)	(71,094)
0145	Explosives Regulatory	422	34,335	34,335	34,335	4,994
0146	Aggregate Operations Regulatory	422	94,422	94,422	94,422	13,730
0147	Coal Mining Regulatory	422	(8,580)	(8,580)	(8,580)	(1,246)
0148	Mental Health Reporting	444	34,353	34,353	34,353	4,992
0148	Mental Health Reporting	493	(85,762)	(85,762)	(85,762)	(12,471)
0151	Reg CPA Admin & Disciplinary	440	(68,603)	(68,603)	(68,603)	(9,976)
0152	State Crime Laboratory	493	8,706	8,706	8,706	1,268
0156	Motor Vehicle Theft Prevention	546/350	42,926	42,926	42,926	6,239

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Change in Proportionate Share FY20 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY20 Base Layer Deferred Outflow</u>	<u>FY20 Base Layer Deferred Inflow</u>	<u>2020</u>	<u>2021</u>
0059	Public Utility	524	\$ -	\$ 6,578,013	\$ (1,282,339)	\$ (1,282,339)
0063	Public Health Services	482	-	11,215,671	(2,186,420)	(2,186,420)
0065	US Environmental Protection	532	-	1,436,612	(280,058)	(280,058)
0067	Radiation Protection	588	1,129,203	-	220,131	220,131
0068	Hospital Licensure Fund	482	-	541,094	(105,483)	(105,483)
0072	Underground Storage Tank	532	-	538,990	(105,072)	(105,072)
0072	Underground Storage Tank	592	632,435	-	123,289	123,289
0072	Underground Storage Tank	492	-	270,112	(52,657)	(52,657)
0074	EPA Special State Projects Trust Fund	532	135,386	-	26,393	26,393
0075	Compassionate Use of Medical Cannabis	406	902,671	-	175,970	175,970
0075	Compassionate Use of Medical Cannabis	482	-	450,353	(87,793)	(87,793)
0075	Compassionate Use of Medical Cannabis	440	-	44,835	(8,740)	(8,740)
0075	Compassionate Use of Medical Cannabis	493	-	90,146	(17,573)	(17,573)
0077	Mines & Minerals UIC	422	-	315,673	(61,538)	(61,538)
0078	Solid Waste Management	532	-	1,982,180	(386,413)	(386,413)
0081	Vocational Rehabilitation	444	-	10,442,390	(2,035,674)	(2,035,674)
0082	Distance Learning	601	-	45,089	(8,790)	(8,790)
0085	IL Gaming Law Enforcement	340	-	1,082,270	(210,981)	(210,981)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	631,018	(123,013)	(123,013)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	-	2,116,821	(412,660)	(412,660)
0093	IL State Medical Disciplinary	440	903,075	-	176,048	176,048
0103	State Treasurer's Admin	370	11,504,530	-	2,242,731	2,242,731
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	1,037,849	-	202,322	202,322
0129	State Gaming	565	-	7,610,419	(1,483,600)	(1,483,600)
0129	State Gaming	444	45,147	-	8,801	8,801
0131	Council on Dev Disabilities	558	-	180,156	(35,120)	(35,120)
0137	Plugging & Restoration	422	902,253	-	175,888	175,888
0141	Capital Development	511	5,938	-	1,158	1,158
0141	Capital Development	422	-	270,321	(52,697)	(52,697)
0141	Capital Development	507	947,539	-	184,716	184,716
0144	SBE Special Purpose Trust	586	5,864,624	-	1,143,269	1,143,269
0145	Explosives Regulatory	422	270,682	-	52,768	52,768
0146	Aggregate Operations Regulatory	422	-	45,037	(8,780)	(8,780)
0147	Coal Mining Regulatory	422	45,116	-	8,795	8,795
0148	Mental Health Reporting	444	135,408	-	26,397	26,397
0148	Mental Health Reporting	493	-	721,575	(140,666)	(140,666)
0151	Reg CPA Admin & Disciplinary	440	406,139	-	79,174	79,174
0152	State Crime Laboratory	493	45,494	-	8,869	8,869
0156	Motor Vehicle Theft Prevention	546/350	3,157,687	-	615,570	615,570



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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0059	Public Utility	524	\$ (1,282,339)	\$ (1,282,339)	\$ (1,282,339)	\$ (166,318)
0063	Public Health Services	482	(2,186,420)	(2,186,420)	(2,186,420)	(283,571)
0065	US Environmental Protection	532	(280,058)	(280,058)	(280,058)	(36,322)
0067	Radiation Protection	588	220,131	220,131	220,131	28,548
0068	Hospital Licensure Fund	482	(105,483)	(105,483)	(105,483)	(13,679)
0072	Underground Storage Tank	532	(105,072)	(105,072)	(105,072)	(13,630)
0072	Underground Storage Tank	592	123,289	123,289	123,289	15,990
0072	Underground Storage Tank	492	(52,657)	(52,657)	(52,657)	(6,827)
0074	EPA Special State Projects Trust Fund	532	26,393	26,393	26,393	3,421
0075	Compassionate Use of Medical Cannabis	406	175,970	175,970	175,970	22,821
0075	Compassionate Use of Medical Cannabis	482	(87,793)	(87,793)	(87,793)	(11,388)
0075	Compassionate Use of Medical Cannabis	440	(8,740)	(8,740)	(8,740)	(1,135)
0075	Compassionate Use of Medical Cannabis	493	(17,573)	(17,573)	(17,573)	(2,281)
0077	Mines & Minerals UIC	422	(61,538)	(61,538)	(61,538)	(7,983)
0078	Solid Waste Management	532	(386,413)	(386,413)	(386,413)	(50,115)
0081	Vocational Rehabilitation	444	(2,035,674)	(2,035,674)	(2,035,674)	(264,020)
0082	Distance Learning	601	(8,790)	(8,790)	(8,790)	(1,139)
0085	IL Gaming Law Enforcement	340	(210,981)	(210,981)	(210,981)	(27,365)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(123,013)	(123,013)	(123,013)	(15,953)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(412,660)	(412,660)	(412,660)	(53,521)
0093	IL State Medical Disciplinary	440	176,048	176,048	176,048	22,835
0103	State Treasurer's Admin	370	2,242,731	2,242,731	2,242,731	290,875
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	202,322	202,322	202,322	26,239
0129	State Gaming	565	(1,483,600)	(1,483,600)	(1,483,600)	(192,419)
0129	State Gaming	444	8,801	8,801	8,801	1,142
0131	Council on Dev Disabilities	558	(35,120)	(35,120)	(35,120)	(4,556)
0137	Plugging & Restoration	422	175,888	175,888	175,888	22,813
0141	Capital Development	511	1,158	1,158	1,158	148
0141	Capital Development	422	(52,697)	(52,697)	(52,697)	(6,836)
0141	Capital Development	507	184,716	184,716	184,716	23,959
0144	SBE Special Purpose Trust	586	1,143,269	1,143,269	1,143,269	148,279
0145	Explosives Regulatory	422	52,768	52,768	52,768	6,842
0146	Aggregate Operations Regulatory	422	(8,780)	(8,780)	(8,780)	(1,137)
0147	Coal Mining Regulatory	422	8,795	8,795	8,795	1,141
0148	Mental Health Reporting	444	26,397	26,397	26,397	3,423
0148	Mental Health Reporting	493	(140,666)	(140,666)	(140,666)	(18,245)
0151	Reg CPA Admin & Disciplinary	440	79,174	79,174	79,174	10,269
0152	State Crime Laboratory	493	8,869	8,869	8,869	1,149
0156	Motor Vehicle Theft Prevention	546/350	615,570	615,570	615,570	79,837

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Total Recognition of Deferred Inflows and Outflows

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0159	SBE Teacher Certification Institution	586	\$ 158,650	\$ 205,570	\$ 276,078	\$ 616,408	\$ 87,341
0161	SBE GED Testing Fund	684	(39,087)	(37,651)	(35,492)	(21,640)	(2,505)
0163	Weights & Measures	406	(1,199,056)	(1,090,853)	(928,252)	(1,048,283)	(138,873)
0163	Weights & Measures	360	(108,980)	(107,064)	(104,187)	(24,596)	(1,440)
0166	State Police Merit BD Public Safety	591	(519,113)	(454,479)	(357,350)	897,155	143,879
0167	Division of Corp Regis LLP	350	(89,756)	(88,799)	(87,359)	(51,239)	(5,849)
0169	IL Independent Tax Tribunal	564	(25,745)	(25,745)	(25,745)	(3,745)	-
0175	IL School Asbestos Abatement	482	211,484	236,859	274,991	194,683	23,415
0177	CHIP Board Payroll Trust	527	(61,936)	(55,712)	(46,359)	(20,540)	(2,111)
0182	Driver Services Administration	350	616,794	657,011	717,446	694,863	89,523
0184	ICJIA Violence Prevention	546	(56,353)	(52,045)	(45,569)	(26,007)	(2,954)
0185	Secretary of State Spec Lic Pl	350	183,401	229,842	299,631	(86,012)	(19,778)
0193	Loc Govt Health Insurance Res	416	(38,807)	(24,443)	(2,859)	(157,697)	(23,904)
0195	IPTIP Administrative Trust	370	(382,185)	(336,702)	(268,352)	(242,764)	(31,034)
0199	Illinois Fisheries Management	422	(30,307)	(17,858)	849	(57,539)	(8,779)
0203	Tchr Health Insurance Security	416	(141,864)	(112,179)	(67,572)	(62,356)	(8,048)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(160,983)	8,982	264,394	(95,709)	(20,773)
0211	DHS Technology Initiative	444	47,794	78,435	124,481	99,855	12,332
0214	Brownfields Redevelopment	532	(422,537)	(421,580)	(420,140)	(340,073)	(42,340)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(1,042,548)	(603,034)	57,442	(14,903)	(4,603)
0218	Professions Indirect Cost	360	(91,827)	(84,645)	(73,853)	(70,593)	(9,100)
0220	DCFS Children's Services	418	58,117	61,947	67,703	43,542	5,107
0238	IL Health Facilities Planning	482	(135,463)	(119,664)	(95,922)	(97,537)	(12,724)
0240	Emergency Public Health	482	221,918	246,335	283,028	159,247	17,864
0242	ISAC Accounts Receivable	691	(39,283)	(37,367)	(34,490)	23,107	4,263
0243	Credit Union	440	(508,979)	(456,792)	(378,369)	(393,271)	(51,461)
0244	Savings & Resid Finance Reg	440	(379,377)	(314,264)	(216,415)	(179,904)	(22,684)
0258	Nursing Dedicated & Professional	440/482	(308,748)	(263,742)	(196,112)	(111,554)	(12,711)
0259	Optometric Licn & Disc Brd	440	15,925	22,149	31,502	13,322	1,312
0261	Underground Resource Conserv	422	424,061	458,533	510,335	212,196	20,856
0270	Water Revolving	532	(1,465,949)	(1,113,093)	(582,842)	(907,107)	(125,666)
0274	Self-Insurers Administration	563	(193,594)	(187,848)	(179,215)	(197,171)	(25,984)
0276	Drunk & Drugged Driving Prevention	444	(242,722)	(235,540)	(224,748)	(272,870)	(36,471)
0285	Long Term Care Monitor/Receive	482	(2,600,234)	(2,166,945)	(1,515,822)	(2,619,328)	(365,126)
0286	IL Affordable Housing Trust	492	21,403	22,839	24,998	2,181	(224)
0287	Home Care Services Agy Licensure	482	(113,119)	(81,520)	(34,034)	(51,903)	(7,203)
0288	Community Water Supply Lab	532	(145,492)	(123,468)	(90,372)	(95,501)	(12,555)
0290	Fertilizer Control	406	(145,474)	(105,736)	(46,020)	(31,807)	(3,911)
0292	Security Investors Education	350	(16,028)	(13,634)	(10,038)	(11,389)	(1,514)
0294	Used Tire Management	532/482	(955,348)	(821,292)	(619,839)	(563,691)	(72,199)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0159	SBE Teacher Certification Institution	586	\$ (14,529)	\$ (14,688)	\$ 2,965	\$ 4,716	\$ 587
0161	SBE GED Testing Fund	684	(445)	(450)	91	144	18
0163	Weights & Measures	406	(33,505)	(33,872)	6,838	10,876	1,354
0163	Weights & Measures	360	(593)	(599)	121	192	24
0166	State Police Merit BD Public Safety	591	(20,014)	(20,233)	4,084	6,497	809
0167	Division of Corp Regis LLP	350	(297)	(300)	61	96	12
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(7,857)	(7,943)	1,604	2,550	318
0177	CHIP Board Payroll Trust	527	(1,927)	(1,948)	393	626	78
0182	Driver Services Administration	350	(12,453)	(12,589)	2,541	4,042	503
0184	ICJIA Violence Prevention	546	(1,334)	(1,349)	272	433	54
0185	Secretary of State Spec Lic Pl	350	(14,380)	(14,538)	2,935	4,668	581
0193	Loc Govt Health Insurance Res	416	(4,448)	(4,496)	908	1,444	180
0195	IPTIP Administrative Trust	370	(14,084)	(14,238)	2,874	4,572	569
0199	Illinois Fisheries Management	422	(3,855)	(3,897)	787	1,251	156
0203	Tchr Health Insurance Security	416	(9,192)	(9,292)	1,876	2,984	371
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(52,630)	(53,205)	10,740	17,083	2,127
0211	DHS Technology Initiative	444	(9,488)	(9,592)	1,936	3,080	383
0214	Brownfields Redevelopment	532	(297)	(300)	61	96	12
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(136,096)	(137,585)	27,774	44,176	5,500
0218	Professions Indirect Cost	360	(2,224)	(2,248)	454	722	90
0220	DCFS Children's Services	418	(1,186)	(1,199)	242	385	48
0238	IL Health Facilities Planning	482	(4,892)	(4,946)	998	1,588	198
0240	Emergency Public Health	482	(7,561)	(7,644)	1,543	2,454	306
0242	ISAC Accounts Receivable	691	(593)	(599)	121	192	24
0243	Credit Union	440	(16,160)	(16,336)	3,298	5,245	653
0244	Savings & Resid Finance Reg	440	(20,162)	(20,383)	4,115	6,545	815
0258	Nursing Dedicated & Professional	440/482	(13,936)	(14,088)	2,844	4,523	563
0259	Optometric Licn & Disc Brd	440	(1,927)	(1,948)	393	626	78
0261	Underground Resource Conserv	422	(10,674)	(10,791)	2,178	3,465	431
0270	Water Revolving	532	(109,262)	(110,457)	22,298	35,466	4,415
0274	Self-Insurers Administration	563	(1,779)	(1,798)	363	577	72
0276	Drunk & Drugged Driving Prevention	444	(2,224)	(2,248)	454	722	90
0285	Long Term Care Monitor/Receive	482	(134,168)	(135,636)	27,381	43,551	5,422
0286	IL Affordable Housing Trust	492	(445)	(450)	91	144	18
0287	Home Care Services Agy Licensure	482	(9,785)	(9,892)	1,997	3,176	395
0288	Community Water Supply Lab	532	(6,820)	(6,894)	1,392	2,214	276
0290	Fertilizer Control	406	(12,305)	(12,440)	2,511	3,994	497
0292	Security Investors Education	350	(741)	(749)	151	241	30
0294	Used Tire Management	532/482	(41,511)	(41,965)	8,471	13,474	1,677

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Assumption Changes

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0159	SBE Teacher Certification Institution	586	\$ (127,662)	\$ (80,583)	\$ (27,728)	\$ (55,826)	\$ (7,912)
0161	SBE GED Testing Fund	684	(3,908)	(2,467)	(849)	(1,709)	(242)
0163	Weights & Measures	406	(294,405)	(185,835)	(63,944)	(128,742)	(18,247)
0163	Weights & Measures	360	(5,211)	(3,289)	(1,132)	(2,279)	(323)
0166	State Police Merit BD Public Safety	591	(175,861)	(111,008)	(38,196)	(76,903)	(10,899)
0167	Division of Corp Regis LLP	350	(2,605)	(1,645)	(566)	(1,139)	(161)
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(69,042)	(43,581)	(14,996)	(30,192)	(4,279)
0177	CHIP Board Payroll Trust	527	(16,935)	(10,690)	(3,678)	(7,406)	(1,050)
0182	Driver Services Administration	350	(109,425)	(69,072)	(23,767)	(47,851)	(6,782)
0184	ICJIA Violence Prevention	546	(11,724)	(7,401)	(2,546)	(5,127)	(727)
0185	Secretary of State Spec Lic Pl	350	(126,360)	(79,761)	(27,445)	(55,257)	(7,831)
0193	Loc Govt Health Insurance Res	416	(39,080)	(24,668)	(8,488)	(17,090)	(2,422)
0195	IPTIP Administrative Trust	370	(123,754)	(78,117)	(26,879)	(54,117)	(7,670)
0199	Illinois Fisheries Management	422	(33,870)	(21,379)	(7,356)	(14,811)	(2,099)
0203	Tchr Health Insurance Security	416	(80,766)	(50,981)	(17,542)	(35,319)	(5,006)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(462,450)	(291,910)	(100,443)	(202,228)	(28,662)
0211	DHS Technology Initiative	444	(83,371)	(52,626)	(18,108)	(36,458)	(5,167)
0214	Brownfields Redevelopment	532	(2,605)	(1,645)	(566)	(1,139)	(161)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(1,195,856)	(754,853)	(259,736)	(522,944)	(74,116)
0218	Professions Indirect Cost	360	(19,540)	(12,334)	(4,244)	(8,545)	(1,211)
0220	DCFS Children's Services	418	(10,421)	(6,578)	(2,263)	(4,557)	(646)
0238	IL Health Facilities Planning	482	(42,988)	(27,135)	(9,337)	(18,799)	(2,664)
0240	Emergency Public Health	482	(66,436)	(41,936)	(14,430)	(29,052)	(4,118)
0242	ISAC Accounts Receivable	691	(5,211)	(3,289)	(1,132)	(2,279)	(323)
0243	Credit Union	440	(141,992)	(89,629)	(30,840)	(62,092)	(8,800)
0244	Savings & Resid Finance Reg	440	(177,164)	(111,830)	(38,479)	(77,473)	(10,980)
0258	Nursing Dedicated & Professional	440/482	(122,452)	(77,294)	(26,596)	(53,548)	(7,589)
0259	Optometric Licn & Disc Brd	440	(16,935)	(10,690)	(3,678)	(7,406)	(1,050)
0261	Underground Resource Conserv	422	(93,793)	(59,204)	(20,371)	(41,015)	(5,813)
0270	Water Revolving	532	(960,072)	(606,021)	(208,525)	(419,836)	(59,503)
0274	Self-Insurers Administration	563	(15,632)	(9,867)	(3,395)	(6,836)	(969)
0276	Drunk & Drugged Driving Prevention	444	(19,540)	(12,334)	(4,244)	(8,545)	(1,211)
0285	Long Term Care Monitor/Receive	482	(1,178,921)	(744,164)	(256,058)	(515,538)	(73,067)
0286	IL Affordable Housing Trust	492	(3,908)	(2,467)	(849)	(1,709)	(242)
0287	Home Care Services Agy Licensure	482	(85,977)	(54,271)	(18,674)	(37,597)	(5,329)
0288	Community Water Supply Lab	532	(59,923)	(37,825)	(13,015)	(26,204)	(3,714)
0290	Fertilizer Control	406	(108,122)	(68,249)	(23,484)	(47,281)	(6,701)
0292	Security Investors Education	350	(6,513)	(4,111)	(1,415)	(2,848)	(404)
0294	Used Tire Management	532/482	(364,749)	(230,239)	(79,222)	(159,504)	(22,606)

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Change in Proportionate Share FY19 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY19 Base Layer Deferred Outflow</u>	<u>FY19 Base Layer Deferred Inflow</u>	<u>2019</u>	<u>2020</u>
0159	SBE Teacher Certification Institution	586	\$ -	\$ 2,207,659	\$ (429,056)	\$ (429,056)
0161	SBE GED Testing Fund	684	-	88,259	(17,153)	(17,153)
0163	Weights & Measures	406	356,871	-	69,357	69,357
0163	Weights & Measures	360	-	485,667	(94,389)	(94,389)
0166	State Police Merit BD Public Safety	591	-	7,771,535	(1,510,389)	(1,510,389)
0167	Division of Corp Regis LLP	350	-	220,706	(42,894)	(42,894)
0169	IL Independent Tax Tribunal	564	-	132,470	(25,745)	(25,745)
0175	IL School Asbestos Abatement	482	397,724	-	77,297	77,297
0177	CHIP Board Payroll Trust	527	-	176,474	(34,298)	(34,298)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	-	132,350	(25,722)	(25,722)
0185	Secretary of State Spec Lic Pl	350	2,164,840	-	420,734	420,734
0193	Loc Govt Health Insurance Res	416	883,662	-	171,739	171,739
0195	IPTIP Administrative Trust	370	-	307,834	(59,827)	(59,827)
0199	Illinois Fisheries Management	422	309,443	-	60,140	60,140
0203	Tchr Health Insurance Security	416	-	131,763	(25,608)	(25,608)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	1,593,437	-	309,683	309,683
0211	DHS Technology Initiative	444	44,690	-	8,685	8,685
0214	Brownfields Redevelopment	532	-	485,297	(94,317)	(94,317)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	-	1,050,385	(204,141)	(204,141)
0218	Professions Indirect Cost	360	-	43,917	(8,535)	(8,535)
0220	DCFS Children's Services	418	132,502	-	25,752	25,752
0238	IL Health Facilities Planning	482	-	43,701	(8,493)	(8,493)
0240	Emergency Public Health	482	662,694	-	128,794	128,794
0242	ISAC Accounts Receivable	691	-	353,251	(68,654)	(68,654)
0243	Credit Union	440	-	86,715	(16,853)	(16,853)
0244	Savings & Resid Finance Reg	440	-	439,967	(85,507)	(85,507)
0258	Nursing Dedicated & Professional	440/482	-	661,271	(128,517)	(128,517)
0259	Optometric Licn & Disc Brd	440	88,431	-	17,186	17,186
0261	Underground Resource Conserv	422	1,678,478	-	326,210	326,210
0270	Water Revolving	532	759,346	-	147,578	147,578
0274	Self-Insurers Administration	563	88,681	-	17,235	17,235
0276	Drunk & Drugged Driving Prevention	444	265,439	-	51,588	51,588
0285	Long Term Care Monitor/Receive	482	5,178,978	-	1,006,529	1,006,529
0286	IL Affordable Housing Trust	492	132,502	-	25,752	25,752
0287	Home Care Services Agy Licensure	482	739	-	144	144
0288	Community Water Supply Lab	532	-	43,570	(8,468)	(8,468)
0290	Fertilizer Control	406	-	219,901	(42,738)	(42,738)
0292	Security Investors Education	350	64	-	12	12
0294	Used Tire Management	532/482	-	791,283	(153,785)	(153,785)

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0159	SBE Teacher Certification Institution	586	\$ (429,056)	\$ (429,056)	\$ (429,056)	\$ (62,379)
0161	SBE GED Testing Fund	684	(17,153)	(17,153)	(17,153)	(2,494)
0163	Weights & Measures	406	69,357	69,357	69,357	10,086
0163	Weights & Measures	360	(94,389)	(94,389)	(94,389)	(13,722)
0166	State Police Merit BD Public Safety	591	(1,510,389)	(1,510,389)	(1,510,389)	(219,590)
0167	Division of Corp Regis LLP	350	(42,894)	(42,894)	(42,894)	(6,236)
0169	IL Independent Tax Tribunal	564	(25,745)	(25,745)	(25,745)	(3,745)
0175	IL School Asbestos Abatement	482	77,297	77,297	77,297	11,239
0177	CHIP Board Payroll Trust	527	(34,298)	(34,298)	(34,298)	(4,984)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	(25,722)	(25,722)	(25,722)	(3,740)
0185	Secretary of State Spec Lic Pl	350	420,734	420,734	420,734	61,170
0193	Loc Govt Health Insurance Res	416	171,739	171,739	171,739	24,967
0195	IPTIP Administrative Trust	370	(59,827)	(59,827)	(59,827)	(8,699)
0199	Illinois Fisheries Management	422	60,140	60,140	60,140	8,743
0203	Tchr Health Insurance Security	416	(25,608)	(25,608)	(25,608)	(3,723)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	309,683	309,683	309,683	45,022
0211	DHS Technology Initiative	444	8,685	8,685	8,685	1,265
0214	Brownfields Redevelopment	532	(94,317)	(94,317)	(94,317)	(13,712)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(204,141)	(204,141)	(204,141)	(29,680)
0218	Professions Indirect Cost	360	(8,535)	(8,535)	(8,535)	(1,242)
0220	DCFS Children's Services	418	25,752	25,752	25,752	3,742
0238	IL Health Facilities Planning	482	(8,493)	(8,493)	(8,493)	(1,236)
0240	Emergency Public Health	482	128,794	128,794	128,794	18,724
0242	ISAC Accounts Receivable	691	(68,654)	(68,654)	(68,654)	(9,981)
0243	Credit Union	440	(16,853)	(16,853)	(16,853)	(2,450)
0244	Savings & Resid Finance Reg	440	(85,507)	(85,507)	(85,507)	(12,432)
0258	Nursing Dedicated & Professional	440/482	(128,517)	(128,517)	(128,517)	(18,686)
0259	Optometric Licn & Disc Brd	440	17,186	17,186	17,186	2,501
0261	Underground Resource Conserv	422	326,210	326,210	326,210	47,428
0270	Water Revolving	532	147,578	147,578	147,578	21,456
0274	Self-Insurers Administration	563	17,235	17,235	17,235	2,506
0276	Drunk & Drugged Driving Prevention	444	51,588	51,588	51,588	7,499
0285	Long Term Care Monitor/Receive	482	1,006,529	1,006,529	1,006,529	146,333
0286	IL Affordable Housing Trust	492	25,752	25,752	25,752	3,742
0287	Home Care Services Agy Licensure	482	144	144	144	19
0288	Community Water Supply Lab	532	(8,468)	(8,468)	(8,468)	(1,230)
0290	Fertilizer Control	406	(42,738)	(42,738)	(42,738)	(6,211)
0292	Security Investors Education	350	12	12	12	4
0294	Used Tire Management	532/482	(153,785)	(153,785)	(153,785)	(22,358)

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Change in Proportionate Share FY20 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY20 Base Layer Deferred Outflow</u>	<u>FY20 Base Layer Deferred Inflow</u>	<u>2020</u>	<u>2021</u>
0159	SBE Teacher Certification Institution	586	\$ 3,744,151	\$ -	\$ 729,897	\$ 729,897
0161	SBE GED Testing Fund	684	-	90,186	(17,581)	(17,581)
0163	Weights & Measures	406	-	4,824,495	(940,503)	(940,503)
0163	Weights & Measures	360	-	45,076	(8,787)	(8,787)
0166	State Police Merit BD Public Safety	591	6,089,724	-	1,187,151	1,187,151
0167	Division of Corp Regis LLP	350	-	225,500	(43,960)	(43,960)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	1,082,806	-	211,086	211,086
0177	CHIP Board Payroll Trust	527	-	45,019	(8,776)	(8,776)
0182	Driver Services Administration	350	3,789,162	-	738,672	738,672
0184	ICJIA Violence Prevention	546	-	90,146	(17,573)	(17,573)
0185	Secretary of State Spec Lic Pl	350	-	495,493	(96,593)	(96,593)
0193	Loc Govt Health Insurance Res	416	-	856,752	(167,018)	(167,018)
0195	IPTIP Administrative Trust	370	-	946,533	(184,520)	(184,520)
0199	Illinois Fisheries Management	422	-	270,446	(52,722)	(52,722)
0203	Tchr Health Insurance Security	416	-	134,903	(26,298)	(26,298)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	227,832	-	44,414	44,414
0211	DHS Technology Initiative	444	676,956	-	131,968	131,968
0214	Brownfields Redevelopment	532	-	1,668,781	(325,318)	(325,318)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	2,531,738	-	493,545	493,545
0218	Professions Indirect Cost	360	-	315,619	(61,528)	(61,528)
0220	DCFS Children's Services	418	225,565	-	43,972	43,972
0238	IL Health Facilities Planning	482	-	405,708	(79,090)	(79,090)
0240	Emergency Public Health	482	857,281	-	167,121	167,121
0242	ISAC Accounts Receivable	691	180,437	-	35,175	35,175
0243	Credit Union	440	-	1,713,184	(333,974)	(333,974)
0244	Savings & Resid Finance Reg	440	-	495,239	(96,544)	(96,544)
0258	Nursing Dedicated & Professional	440/482	-	224,900	(43,843)	(43,843)
0259	Optometric Licn & Disc Brd	440	90,289	-	17,601	17,601
0261	Underground Resource Conserv	422	1,037,828	-	202,318	202,318
0270	Water Revolving	532	-	2,791,543	(544,193)	(544,193)
0274	Self-Insurers Administration	563	-	992,177	(193,418)	(193,418)
0276	Drunk & Drugged Driving Prevention	444	-	1,398,080	(272,546)	(272,546)
0285	Long Term Care Monitor/Receive	482	-	11,765,851	(2,293,674)	(2,293,674)
0286	IL Affordable Housing Trust	492	20	-	4	4
0287	Home Care Services Agy Licensure	482	-	89,774	(17,501)	(17,501)
0288	Community Water Supply Lab	532	-	360,522	(70,281)	(70,281)
0290	Fertilizer Control	406	90,748	-	17,691	17,691
0292	Security Investors Education	350	-	45,070	(8,786)	(8,786)
0294	Used Tire Management	532/482	-	2,027,785	(395,303)	(395,303)

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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0159	SBE Teacher Certification Institution	586	\$ 729,897	\$ 729,897	\$ 729,897	\$ 94,666
0161	SBE GED Testing Fund	684	(17,581)	(17,581)	(17,581)	(2,281)
0163	Weights & Measures	406	(940,503)	(940,503)	(940,503)	(121,980)
0163	Weights & Measures	360	(8,787)	(8,787)	(8,787)	(1,141)
0166	State Police Merit BD Public Safety	591	1,187,151	1,187,151	1,187,151	153,969
0167	Division of Corp Regis LLP	350	(43,960)	(43,960)	(43,960)	(5,700)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	211,086	211,086	211,086	27,376
0177	CHIP Board Payroll Trust	527	(8,776)	(8,776)	(8,776)	(1,139)
0182	Driver Services Administration	350	738,672	738,672	738,672	95,802
0184	ICJIA Violence Prevention	546	(17,573)	(17,573)	(17,573)	(2,281)
0185	Secretary of State Spec Lic Pl	350	(96,593)	(96,593)	(96,593)	(12,528)
0193	Loc Govt Health Insurance Res	416	(167,018)	(167,018)	(167,018)	(21,662)
0195	IPTIP Administrative Trust	370	(184,520)	(184,520)	(184,520)	(23,933)
0199	Illinois Fisheries Management	422	(52,722)	(52,722)	(52,722)	(6,836)
0203	Tchr Health Insurance Security	416	(26,298)	(26,298)	(26,298)	(3,413)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	44,414	44,414	44,414	5,762
0211	DHS Technology Initiative	444	131,968	131,968	131,968	17,116
0214	Brownfields Redevelopment	532	(325,318)	(325,318)	(325,318)	(42,191)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	493,545	493,545	493,545	64,013
0218	Professions Indirect Cost	360	(61,528)	(61,528)	(61,528)	(7,979)
0220	DCFS Children's Services	418	43,972	43,972	43,972	5,705
0238	IL Health Facilities Planning	482	(79,090)	(79,090)	(79,090)	(10,258)
0240	Emergency Public Health	482	167,121	167,121	167,121	21,676
0242	ISAC Accounts Receivable	691	35,175	35,175	35,175	4,562
0243	Credit Union	440	(333,974)	(333,974)	(333,974)	(43,314)
0244	Savings & Resid Finance Reg	440	(96,544)	(96,544)	(96,544)	(12,519)
0258	Nursing Dedicated & Professional	440/482	(43,843)	(43,843)	(43,843)	(5,685)
0259	Optometric Licn & Disc Brd	440	17,601	17,601	17,601	2,284
0261	Underground Resource Conserv	422	202,318	202,318	202,318	26,238
0270	Water Revolving	532	(544,193)	(544,193)	(544,193)	(70,578)
0274	Self-Insurers Administration	563	(193,418)	(193,418)	(193,418)	(25,087)
0276	Drunk & Drugged Driving Prevention	444	(272,546)	(272,546)	(272,546)	(35,350)
0285	Long Term Care Monitor/Receive	482	(2,293,674)	(2,293,674)	(2,293,674)	(297,481)
0286	IL Affordable Housing Trust	492	4	4	4	-
0287	Home Care Services Agy Licensure	482	(17,501)	(17,501)	(17,501)	(2,269)
0288	Community Water Supply Lab	532	(70,281)	(70,281)	(70,281)	(9,117)
0290	Fertilizer Control	406	17,691	17,691	17,691	2,293
0292	Security Investors Education	350	(8,786)	(8,786)	(8,786)	(1,140)
0294	Used Tire Management	532/482	(395,303)	(395,303)	(395,303)	(51,270)



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Total Recognition of Deferred Inflows and Outflows

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0298	Natural Areas Acquisition	422	\$ (726,570)	\$ (563,309)	\$ (317,969)	\$ (256,256)	\$ (32,276)
0299	Open Space Lands Acquis&Devel	422	7,756	42,228	94,030	(6,128)	(3,087)
0318	ICJIA Vio Prevent Sp Prj	546	(1,668)	(1,668)	(1,668)	(60,355)	(9,125)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	(8,582)	(8,582)	(8,582)	(1,247)	-
0327	Tattoo & Body Prncg Estab Regis	482	7,252	11,082	16,838	58,694	8,524
0329	County Provider Trust	478	(566,888)	(460,600)	(300,877)	(30,900)	1,686
0333	Federal Support Agreement Rev	466	(1,893,504)	(1,612,942)	(1,191,332)	(1,012,704)	(128,091)
0335	Criminal Justice Info Projects	546	5,583	9,413	15,169	(1,662)	(596)
0336	Environmental Lab Certificate	532	(36,190)	(29,966)	(20,613)	(16,801)	(2,111)
0339	Illinois Community College Board Contracts and Grants Fund	684	(8,582)	(8,582)	(8,582)	(1,247)	-
0340	Public Health Lab Serv Rev	482	(257,973)	(255,100)	(250,783)	(54,393)	(2,729)
0342	Audit Expense	103	(347,202)	(347,202)	(347,202)	(501,328)	(68,421)
0344	Care Prov for Persons with DD	478	(20,162)	(16,332)	(10,576)	(5,407)	(596)
0345	Long Term Care Provider	478	(59,363)	(45,957)	(25,812)	(77,412)	(11,210)
0345	Long Term Care Provider	482	(45,708)	(30,866)	(8,562)	(46,297)	(6,875)
0350	ICCB Federal Trust	684	(153,742)	(150,869)	(146,552)	5,848	4,116
0357	Child Labor Enforcement	452	(119,946)	(108,933)	(92,386)	(54,611)	(6,278)
0359	IMSA Special Purposes Trust Fund	692	(5,906)	(1,598)	4,878	(56,244)	(8,652)
0360	Lead Poisoning Screening	482	930,966	1,026,241	1,169,417	88,788	(12,562)
0362	Securities Audit & Enforcement	350	(1,262,939)	(1,097,763)	(849,544)	(590,957)	(71,345)
0363	Dept of Business Serv Sp Ops	350	(1,461,960)	(1,171,824)	(735,824)	(1,061,352)	(145,545)
0368	Drug Treatment	444	(275,868)	(275,868)	(275,868)	(85,194)	(6,841)
0369	Feed Control	406	(325,311)	(287,009)	(229,452)	(199,798)	(25,352)
0370	Tanning Facility Permit	482	85,819	91,565	100,198	16,279	244
0372	Plumbing Licensure & Program	482	241,753	304,472	398,723	77,256	2,775
0384	Tax Compliance & Admin	492	(7,013,566)	(5,580,119)	(3,426,017)	(1,713,380)	(187,942)
0386	Appraisal Administration	440	(160,480)	(147,554)	(128,127)	(76,771)	(8,857)
0387	Small Bus Environmental Assist	420	(46,024)	(39,800)	(30,447)	(63,314)	(8,951)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(225,428)	(208,671)	(183,489)	(156,319)	(19,714)
0398	EMS Assistance	482	(208)	(208)	(208)	(7,544)	(1,142)
0408	DHS Special Purpose Trust	444	(733,392)	(543,797)	(258,886)	184,091	33,187
0410	SBE Federal Dept of Agriculture	586	(538,241)	(382,639)	(148,811)	(456,862)	(66,433)
0421	Public Aid Recoveries Trust	478	(4,608,494)	(3,749,095)	(2,457,643)	(1,916,864)	(238,787)
0425	IL Power Agency Operations	360/445	66,289	98,846	147,769	48,705	4,053
0428	Supreme Court Historic Preserv	210	13,436	25,885	44,592	(21,121)	(4,218)
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(51,491)	(7,484)	-
0435	Charitable Trust Stabilization Fund	370	(102,562)	(96,816)	(88,183)	3,917	2,524
0438	IL State Fair	406	(35,787)	(35,787)	(35,787)	(57,801)	(7,983)
0440	Agricultural Master	406	(190,889)	(162,642)	(120,192)	(136,184)	(18,085)
0445	Sex Offender Investigation	493	(61,115)	(61,115)	(61,115)	(46,456)	(5,703)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0298	Natural Areas Acquisition	422	\$ (50,554)	\$ (51,107)	\$ 10,317	\$ 16,410	\$ 2,043
0299	Open Space Lands Acquis&Devel	422	(10,674)	(10,791)	2,178	3,465	431
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tattoo & Body Prncg Estab Regis	482	(1,186)	(1,199)	242	385	48
0329	County Provider Trust	478	(32,912)	(33,272)	6,717	10,683	1,330
0333	Federal Support Agreement Rev	466	(86,876)	(87,826)	17,729	28,200	3,511
0335	Criminal Justice Info Projects	546	(1,186)	(1,199)	242	385	48
0336	Environmental Lab Certificate	532	(1,927)	(1,948)	393	626	78
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-	-
0340	Public Health Lab Serv Rev	482	(890)	(899)	182	289	36
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	(1,186)	(1,199)	242	385	48
0345	Long Term Care Provider	478	(4,151)	(4,196)	847	1,347	168
0345	Long Term Care Provider	482	(4,596)	(4,646)	938	1,492	186
0350	ICCB Federal Trust	684	(890)	(899)	182	289	36
0357	Child Labor Enforcement	452	(3,410)	(3,447)	696	1,107	138
0359	IMSA Special Purposes Trust Fund	692	(1,334)	(1,349)	272	433	54
0360	Lead Poisoning Screening	482	(29,502)	(29,825)	6,021	9,576	1,192
0362	Securities Audit & Enforcement	350	(51,147)	(51,707)	10,438	16,602	2,067
0363	Dept of Business Serv Sp Ops	350	(89,841)	(90,824)	18,334	29,162	3,631
0368	Drug Treatment	444	-	-	-	-	-
0369	Feed Control	406	(11,860)	(11,990)	2,420	3,850	479
0370	Tanning Facility Permit	482	(1,779)	(1,798)	363	577	72
0372	Plumbing Licensure & Program	482	(19,421)	(19,634)	3,963	6,304	785
0384	Tax Compliance & Admin	492	(443,868)	(448,724)	90,583	144,078	17,937
0386	Appraisal Administration	440	(4,003)	(4,047)	817	1,299	162
0387	Small Bus Environmental Assist	420	(1,927)	(1,948)	393	626	78
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(5,189)	(5,246)	1,059	1,684	210
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(58,708)	(59,350)	11,981	19,056	2,372
0410	SBE Federal Dept of Agriculture	586	(48,182)	(48,709)	9,833	15,640	1,947
0421	Public Aid Recoveries Trust	478	(266,113)	(269,024)	54,307	86,380	10,754
0425	IL Power Agency Operations	360/445	(10,081)	(10,191)	2,057	3,272	407
0428	Supreme Court Historic Preserv	210	(3,855)	(3,897)	787	1,251	156
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(1,779)	(1,798)	363	577	72
0438	IL State Fair	406	-	-	-	-	-
0440	Agricultural Master	406	(8,747)	(8,843)	1,785	2,839	353
0445	Sex Offender Investigation	493	-	-	-	-	-

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Assumption Changes

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0298	Natural Areas Acquisition	422	\$ (444,212)	\$ (280,398)	\$ (96,482)	\$ (194,253)	\$ (27,531)
0299	Open Space Lands Acquis&Devel	422	(93,793)	(59,204)	(20,371)	(41,015)	(5,813)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Preng Estab Regis	482	(10,421)	(6,578)	(2,263)	(4,557)	(646)
0329	County Provider Trust	478	(289,194)	(182,546)	(62,812)	(126,464)	(17,924)
0333	Federal Support Agreement Rev	466	(763,368)	(481,856)	(165,801)	(333,818)	(47,312)
0335	Criminal Justice Info Projects	546	(10,421)	(6,578)	(2,263)	(4,557)	(646)
0336	Environmental Lab Certificate	532	(16,935)	(10,690)	(3,678)	(7,406)	(1,050)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-	-
0340	Public Health Lab Serv Rev	482	(7,816)	(4,934)	(1,698)	(3,418)	(484)
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	(10,421)	(6,578)	(2,263)	(4,557)	(646)
0345	Long Term Care Provider	478	(36,475)	(23,024)	(7,922)	(15,950)	(2,261)
0345	Long Term Care Provider	482	(40,383)	(25,491)	(8,771)	(17,659)	(2,503)
0350	ICCB Federal Trust	684	(7,816)	(4,934)	(1,698)	(3,418)	(484)
0357	Child Labor Enforcement	452	(29,962)	(18,912)	(6,508)	(13,102)	(1,857)
0359	IMSA Special Purposes Trust Fund	692	(11,724)	(7,401)	(2,546)	(5,127)	(727)
0360	Lead Poisoning Screening	482	(259,232)	(163,634)	(56,304)	(113,361)	(16,067)
0362	Securities Audit & Enforcement	350	(449,423)	(283,687)	(97,613)	(196,531)	(27,854)
0363	Dept of Business Serv Sp Ops	350	(789,421)	(498,302)	(171,460)	(345,211)	(48,927)
0368	Drug Treatment	444	-	-	-	-	-
0369	Feed Control	406	(104,214)	(65,782)	(22,635)	(45,572)	(6,459)
0370	Tanning Facility Permit	482	(15,632)	(9,867)	(3,395)	(6,836)	(969)
0372	Plumbing Licensure & Program	482	(170,651)	(107,719)	(37,065)	(74,625)	(10,577)
0384	Tax Compliance & Admin	492	(3,900,211)	(2,461,908)	(847,113)	(1,705,548)	(241,726)
0386	Appraisal Administration	440	(35,172)	(22,202)	(7,639)	(15,381)	(2,180)
0387	Small Bus Environmental Assist	420	(16,935)	(10,690)	(3,678)	(7,406)	(1,050)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402	(45,594)	(28,780)	(9,903)	(19,938)	(2,826)
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(515,860)	(325,623)	(112,043)	(225,584)	(31,972)
0410	SBE Federal Dept of Agriculture	586	(423,370)	(267,241)	(91,955)	(185,138)	(26,239)
0421	Public Aid Recoveries Trust	478	(2,338,303)	(1,475,993)	(507,872)	(1,022,532)	(144,923)
0425	IL Power Agency Operations	360/445	(88,582)	(55,915)	(19,240)	(38,737)	(5,490)
0428	Supreme Court Historic Preserv	210	(33,870)	(21,379)	(7,356)	(14,811)	(2,099)
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(15,632)	(9,867)	(3,395)	(6,836)	(969)
0438	IL State Fair	406	-	-	-	-	-
0440	Agricultural Master	406	(76,858)	(48,515)	(16,693)	(33,610)	(4,763)
0445	Sex Offender Investigation	493	-	-	-	-	-

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Change in Proportionate Share FY19 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY19 Base Layer Deferred Outflow</u>	<u>FY19 Base Layer Deferred Inflow</u>	<u>2019</u>	<u>2020</u>
0298	Natural Areas Acquisition	422	\$ -	\$ 923,513	\$ (179,484)	\$ (179,484)
0299	Open Space Lands Acquis&Devel	422	486,481	-	94,547	94,547
0318	ICJIA Vio Prevent Sp Prj	546	353,339	-	68,671	68,671
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	44,157	(8,582)	(8,582)
0327	Tatoo & Body Preng Estab Regis	482	-	264,939	(51,491)	(51,491)
0329	County Provider Trust	478	-	1,984,801	(385,744)	(385,744)
0333	Federal Support Agreement Rev	466	-	2,024,022	(393,366)	(393,366)
0335	Criminal Justice Info Projects	546	88,400	-	17,180	17,180
0336	Environmental Lab Certificate	532	-	44,005	(8,552)	(8,552)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	44,157	(8,582)	(8,582)
0340	Public Health Lab Serv Rev	482	-	1,192,137	(231,690)	(231,690)
0342	Audit Expense	103	927,938	-	180,344	180,344
0344	Care Prov for Persons with DD	478	-	44,070	(8,565)	(8,565)
0345	Long Term Care Provider	478	265,330	-	51,567	51,567
0345	Long Term Care Provider	482	177,005	-	34,401	34,401
0350	ICCB Federal Trust	684	-	927,265	(180,213)	(180,213)
0357	Child Labor Enforcement	452	-	264,646	(51,434)	(51,434)
0359	IMSA Special Purposes Trust Fund	692	353,426	-	68,688	68,688
0360	Lead Poisoning Screening	482	6,184,045	-	1,201,862	1,201,862
0362	Securities Audit & Enforcement	350	-	2,115,325	(411,111)	(411,111)
0363	Dept of Business Serv Sp Ops	350	978,985	-	190,265	190,265
0368	Drug Treatment	444	-	1,148,004	(223,113)	(223,113)
0369	Feed Control	406	-	308,041	(59,867)	(59,867)
0370	Tanning Facility Permit	482	485,840	-	94,422	94,422
0372	Plumbing Licensure & Program	482	1,723,404	-	334,942	334,942
0384	Tax Compliance & Admin	492	-	15,157,613	(2,945,865)	(2,945,865)
0386	Appraisal Administration	440	-	352,894	(68,585)	(68,585)
0387	Small Bus Environmental Assist	420	176,842	-	34,369	34,369
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	-	220,238	(42,803)	(42,803)
0398	EMS Assistance	482	44,168	-	8,584	8,584
0408	DHS Special Purpose Trust	444	-	3,308,029	(642,912)	(642,912)
0410	SBE Federal Dept of Agriculture	586	1,328,627	-	258,217	258,217
0421	Public Aid Recoveries Trust	478	-	6,161,394	(1,197,460)	(1,197,460)
0425	IL Power Agency Operations	360/445	486,374	-	94,526	94,526
0428	Supreme Court Historic Preserv	210	353,556	-	68,713	68,713
0434	Court of Claims Admin & Grant	528	-	264,939	(51,491)	(51,491)
0435	Charitable Trust Stabilization Fund	370	-	573,937	(111,544)	(111,544)
0438	IL State Fair	406	132,546	-	25,760	25,760
0440	Agricultural Master	406	771	-	150	150
0445	Sex Offender Investigation	493	-	88,259	(17,153)	(17,153)

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0298	Natural Areas Acquisition	422	\$ (179,484)	\$ (179,484)	\$ (179,484)	\$ (26,093)
0299	Open Space Lands Acquis&Devel	422	94,547	94,547	94,547	13,746
0318	ICJIA Vio Prevent Sp Prj	546	68,671	68,671	68,671	9,984
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	(8,582)	(8,582)	(8,582)	(1,247)
0327	Tatoo & Body Preng Estab Regis	482	(51,491)	(51,491)	(51,491)	(7,484)
0329	County Provider Trust	478	(385,744)	(385,744)	(385,744)	(56,081)
0333	Federal Support Agreement Rev	466	(393,366)	(393,366)	(393,366)	(57,192)
0335	Criminal Justice Info Projects	546	17,180	17,180	17,180	2,500
0336	Environmental Lab Certificate	532	(8,552)	(8,552)	(8,552)	(1,245)
0339	Illinois Community College Board Contracts and Grants Fund	684	(8,582)	(8,582)	(8,582)	(1,247)
0340	Public Health Lab Serv Rev	482	(231,690)	(231,690)	(231,690)	(33,687)
0342	Audit Expense	103	180,344	180,344	180,344	26,218
0344	Care Prov for Persons with DD	478	(8,565)	(8,565)	(8,565)	(1,245)
0345	Long Term Care Provider	478	51,567	51,567	51,567	7,495
0345	Long Term Care Provider	482	34,401	34,401	34,401	5,000
0350	ICCB Federal Trust	684	(180,213)	(180,213)	(180,213)	(26,200)
0357	Child Labor Enforcement	452	(51,434)	(51,434)	(51,434)	(7,476)
0359	IMSA Special Purposes Trust Fund	692	68,688	68,688	68,688	9,986
0360	Lead Poisoning Screening	482	1,201,862	1,201,862	1,201,862	174,735
0362	Securities Audit & Enforcement	350	(411,111)	(411,111)	(411,111)	(59,770)
0363	Dept of Business Serv Sp Ops	350	190,265	190,265	190,265	27,660
0368	Drug Treatment	444	(223,113)	(223,113)	(223,113)	(32,439)
0369	Feed Control	406	(59,867)	(59,867)	(59,867)	(8,706)
0370	Tanning Facility Permit	482	94,422	94,422	94,422	13,730
0372	Plumbing Licensure & Program	482	334,942	334,942	334,942	48,694
0384	Tax Compliance & Admin	492	(2,945,865)	(2,945,865)	(2,945,865)	(428,288)
0386	Appraisal Administration	440	(68,585)	(68,585)	(68,585)	(9,969)
0387	Small Bus Environmental Assist	420	34,369	34,369	34,369	4,997
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	(42,803)	(42,803)	(42,803)	(6,223)
0398	EMS Assistance	482	8,584	8,584	8,584	1,248
0408	DHS Special Purpose Trust	444	(642,912)	(642,912)	(642,912)	(93,469)
0410	SBE Federal Dept of Agriculture	586	258,217	258,217	258,217	37,542
0421	Public Aid Recoveries Trust	478	(1,197,460)	(1,197,460)	(1,197,460)	(174,094)
0425	IL Power Agency Operations	360/445	94,526	94,526	94,526	13,744
0428	Supreme Court Historic Preserv	210	68,713	68,713	68,713	9,991
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(51,491)	(7,484)
0435	Charitable Trust Stabilization Fund	370	(111,544)	(111,544)	(111,544)	(16,217)
0438	IL State Fair	406	25,760	25,760	25,760	3,746
0440	Agricultural Master	406	150	150	150	21
0445	Sex Offender Investigation	493	(17,153)	(17,153)	(17,153)	(2,494)

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Change in Proportionate Share FY20 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY20 Base Layer Deferred Outflow</u>	<u>FY20 Base Layer Deferred Inflow</u>	<u>2020</u>	<u>2021</u>
0298	Natural Areas Acquisition	422	\$ -	\$ 268,388	\$ (52,320)	\$ (52,320)
0299	Open Space Lands Acquis&Devel	422	90,675	-	17,676	17,676
0318	ICJIA Vio Prevent Sp Prj	546	-	360,820	(70,339)	(70,339)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prncg Estab Regis	482	360,872	-	70,350	70,350
0329	County Provider Trust	478	723,090	-	140,962	140,962
0333	Federal Support Agreement Rev	466	-	3,333,760	(649,894)	(649,894)
0335	Criminal Justice Info Projects	546	52	-	10	10
0336	Environmental Lab Certificate	532	-	45,019	(8,776)	(8,776)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	-	90,166	(17,577)	(17,577)
0342	Audit Expense	103	-	2,706,151	(527,546)	(527,546)
0344	Care Prov for Persons with DD	478	52	-	10	10
0345	Long Term Care Provider	478	-	360,637	(70,304)	(70,304)
0345	Long Term Care Provider	482	-	180,208	(35,130)	(35,130)
0350	ICCB Federal Trust	684	180,449	-	35,177	35,177
0357	Child Labor Enforcement	452	-	180,259	(35,140)	(35,140)
0359	IMSA Special Purposes Trust Fund	692	-	315,659	(61,536)	(61,536)
0360	Lead Poisoning Screening	482	91,503	-	17,838	17,838
0362	Securities Audit & Enforcement	350	-	1,801,848	(351,258)	(351,258)
0363	Dept of Business Serv Sp Ops	350	-	3,965,064	(772,963)	(772,963)
0368	Drug Treatment	444	-	270,616	(52,755)	(52,755)
0369	Feed Control	406	-	766,222	(149,370)	(149,370)
0370	Tanning Facility Permit	482	45,181	-	8,808	8,808
0372	Plumbing Licensure & Program	482	496,982	-	96,883	96,883
0384	Tax Compliance & Admin	492	1,417,737	-	276,378	276,378
0386	Appraisal Administration	440	-	270,439	(52,720)	(52,720)
0387	Small Bus Environmental Assist	420	-	315,634	(61,531)	(61,531)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	-	676,308	(131,842)	(131,842)
0398	EMS Assistance	482	-	45,102	(8,792)	(8,792)
0408	DHS Special Purpose Trust	444	2,483,227	-	484,088	484,088
0410	SBE Federal Dept of Agriculture	586	-	1,666,671	(324,906)	(324,906)
0421	Public Aid Recoveries Trust	478	-	4,137,708	(806,618)	(806,618)
0425	IL Power Agency Operations	360/445	361,266	-	70,426	70,426
0428	Supreme Court Historic Preserv	210	-	90,035	(17,552)	(17,552)
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	135,386	-	26,393	26,393
0438	IL State Fair	406	-	315,718	(61,547)	(61,547)
0440	Agricultural Master	406	-	540,845	(105,434)	(105,434)
0445	Sex Offender Investigation	493	-	225,513	(43,962)	(43,962)

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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0298	Natural Areas Acquisition	422	\$ (52,320)	\$ (52,320)	\$ (52,320)	\$ (6,788)
0299	Open Space Lands Acquis&Devel	422	17,676	17,676	17,676	2,295
0318	ICJIA Vio Prevent Sp Prj	546	(70,339)	(70,339)	(70,339)	(9,125)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prng Estab Regis	482	70,350	70,350	70,350	9,122
0329	County Provider Trust	478	140,962	140,962	140,962	18,280
0333	Federal Support Agreement Rev	466	(649,894)	(649,894)	(649,894)	(84,290)
0335	Criminal Justice Info Projects	546	10	10	10	2
0336	Environmental Lab Certificate	532	(8,776)	(8,776)	(8,776)	(1,139)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	(17,577)	(17,577)	(17,577)	(2,281)
0342	Audit Expense	103	(527,546)	(527,546)	(527,546)	(68,421)
0344	Care Prov for Persons with DD	478	10	10	10	2
0345	Long Term Care Provider	478	(70,304)	(70,304)	(70,304)	(9,117)
0345	Long Term Care Provider	482	(35,130)	(35,130)	(35,130)	(4,558)
0350	ICCB Federal Trust	684	35,177	35,177	35,177	4,564
0357	Child Labor Enforcement	452	(35,140)	(35,140)	(35,140)	(4,559)
0359	IMSA Special Purposes Trust Fund	692	(61,536)	(61,536)	(61,536)	(7,979)
0360	Lead Poisoning Screening	482	17,838	17,838	17,838	2,313
0362	Securities Audit & Enforcement	350	(351,258)	(351,258)	(351,258)	(45,558)
0363	Dept of Business Serv Sp Ops	350	(772,963)	(772,963)	(772,963)	(100,249)
0368	Drug Treatment	444	(52,755)	(52,755)	(52,755)	(6,841)
0369	Feed Control	406	(149,370)	(149,370)	(149,370)	(19,372)
0370	Tanning Facility Permit	482	8,808	8,808	8,808	1,141
0372	Plumbing Licensure & Program	482	96,883	96,883	96,883	12,567
0384	Tax Compliance & Admin	492	276,378	276,378	276,378	35,847
0386	Appraisal Administration	440	(52,720)	(52,720)	(52,720)	(6,839)
0387	Small Bus Environmental Assist	420	(61,531)	(61,531)	(61,531)	(7,979)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402	(131,842)	(131,842)	(131,842)	(17,098)
0398	EMS Assistance	482	(8,792)	(8,792)	(8,792)	(1,142)
0408	DHS Special Purpose Trust	444	484,088	484,088	484,088	62,787
0410	SBE Federal Dept of Agriculture	586	(324,906)	(324,906)	(324,906)	(42,141)
0421	Public Aid Recoveries Trust	478	(806,618)	(806,618)	(806,618)	(104,618)
0425	IL Power Agency Operations	360/445	70,426	70,426	70,426	9,136
0428	Supreme Court Historic Preserv	210	(17,552)	(17,552)	(17,552)	(2,275)
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	26,393	26,393	26,393	3,421
0438	IL State Fair	406	(61,547)	(61,547)	(61,547)	(7,983)
0440	Agricultural Master	406	(105,434)	(105,434)	(105,434)	(13,675)
0445	Sex Offender Investigation	493	(43,962)	(43,962)	(43,962)	(5,703)

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**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
0447	GI Education	497	\$ (98,750)	\$ (80,556)	\$ (53,216)	\$ (56,175)	\$ (7,397)
0449	Interpreters for the Deaf	526	42,596	45,469	49,786	(3,178)	(1,587)
0453	Monitoring Device Driving Permit	350	367,259	427,585	518,238	29,424	(7,116)
0455	IL State Toll Highway Revenue	557	(5,134,524)	(4,537,015)	(3,639,113)	(1,688,792)	(177,464)
0473	Teachers Retirement System	593	(3,021,116)	(2,281,411)	(1,169,826)	(1,360,740)	(182,511)
0476	Wholesale Meat	406	(1,509,485)	(1,344,309)	(1,096,090)	(852,226)	(105,556)
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	131,410	164,446	214,089	(17,278)	(7,427)
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(350,793)	(244,505)	(84,782)	(871,123)	(130,593)
0484	Nuclear Civil Protection Planning Fund	588	(35,161)	(35,161)	(35,161)	(35,171)	(4,559)
0488	Criminal Justice Trust	546	(719,203)	(669,411)	(594,586)	(527,487)	(67,056)
0491	Federal Aid Disaster	588	128,131	152,070	188,044	115,864	13,378
0495	Old Age Survivors Insurance	444	(8,743,061)	(7,522,668)	(5,688,733)	(5,411,341)	(698,702)
0497	Federal Civil Prepared Admin	588	5,895	6,852	8,292	7,753	992
0502	Early Intervention Service Rev	444	(215,811)	(182,297)	(131,934)	(158,238)	(21,185)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiav	420	1,331	3,247	6,124	(53,644)	(8,280)
0514	State Asset Forfeiture	493	60,688	71,701	88,248	(13,324)	(3,995)
0523	Dept of Corrections Reimburse	425	(266,613)	(248,898)	(222,279)	(305,692)	(41,529)
0523	Dept of Corrections Reimburse	426	(205,002)	(172,925)	(124,720)	77,200	14,389
0524	Health Facilities Plan Review	482	(27,940)	(2,565)	35,567	(118,152)	(18,778)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	221,761	281,129	370,344	(81,278)	(20,649)
0534	IL Workers' Comp Comm Operatns	563/446/360	(4,258,016)	(3,783,073)	(3,069,356)	(1,805,237)	(207,406)
0535	Sex Offender Registration	493	(14,685)	(9,897)	(2,701)	(12,746)	(1,884)
0536	Leads Maintenance	493	(98,231)	(88,655)	(74,266)	(43,015)	(4,911)
0537	State Offender DNA Identification	493	42,914	60,150	86,050	17,636	737
0538	IL Historic Sites	422	(397,966)	(388,390)	(374,001)	(64,050)	(1,494)
0539	Death Penalty Abolition	546	(11,268)	(10,311)	(8,871)	5,255	992
0542	Ag Court Order & Vol Comply	340	(802,896)	(587,928)	(264,885)	(819,257)	(119,013)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(119,940)	(91,693)	(49,243)	(43,214)	(5,541)
0549	IL Charity Bureau	340	(107,840)	(46,558)	45,535	(47,780)	(8,407)
0550	Supplemental Low Income Energy	420	(271,853)	(242,648)	(198,760)	(178,630)	(22,797)
0560	SBE Federal Agency Services	586	43,523	48,789	56,704	(19,619)	(4,239)
0561	SBE Federal Dept of Education	586	(1,054,972)	(715,522)	(205,415)	(478,013)	(68,843)
0562	Pawnbroker Regulation	440	(30,505)	(29,069)	(26,910)	(20,393)	(2,505)
0566	DCFS Federal Projects	418	(40,730)	(38,336)	(34,740)	22,588	4,190
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(25,652)	(23,258)	(19,662)	(50,361)	(7,216)
0568	School Infrastructure	507	(13,132)	(11,696)	(9,537)	(10,354)	(1,366)



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Actual and Expected Experience

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0447	GI Education	497	\$ (5,634)	\$ (5,695)	\$ 1,150	\$ 1,829	\$ 228
0449	Interpreters for the Deaf	526	(890)	(899)	182	289	36
0453	Monitoring Device Driving Permit	350	(18,680)	(18,884)	3,812	6,063	755
0455	IL State Toll Highway Revenue	557	(185,019)	(187,043)	37,758	60,057	7,477
0473	Teachers Retirement System	593	(229,050)	(231,556)	46,744	74,349	9,256
0476	Wholesale Meat	406	(51,147)	(51,707)	10,438	16,602	2,067
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	(10,229)	(10,341)	2,088	3,320	413
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(32,912)	(33,272)	6,717	10,683	1,330
0484	Nuclear Civil Protection Planning Fund	588	-	-	-	-	-
0488	Criminal Justice Trust	546	(15,418)	(15,587)	3,146	5,005	623
0491	Federal Aid Disaster	588	(7,413)	(7,494)	1,513	2,406	300
0495	Old Age Survivors Insurance	444	(377,895)	(382,029)	77,119	122,664	15,271
0497	Federal Civil Prepared Admin	588	(297)	(300)	61	96	12
0502	Early Intervention Service Rev	444	(10,378)	(10,491)	2,118	3,369	419
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiav	420	(593)	(599)	121	192	24
0514	State Asset Forfeiture	493	(3,410)	(3,447)	696	1,107	138
0523	Dept of Corrections Reimburse	425	(5,485)	(5,545)	1,119	1,781	222
0523	Dept of Corrections Reimburse	426	(9,933)	(10,042)	2,027	3,224	401
0524	Health Facilities Plan Review	482	(7,857)	(7,943)	1,604	2,550	318
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(18,383)	(18,584)	3,752	5,967	743
0534	IL Workers' Comp Comm Operatns	563/446/360	(147,066)	(148,675)	30,013	47,737	5,943
0535	Sex Offender Registration	493	(1,483)	(1,499)	303	481	60
0536	Leads Maintenance	493	(2,965)	(2,997)	605	962	120
0537	State Offender DNA Identification	493	(5,337)	(5,395)	1,089	1,732	216
0538	IL Historic Sites	422	(2,965)	(2,997)	605	962	120
0539	Death Penalty Abolition	546	(297)	(300)	61	96	12
0542	Ag Court Order & Vol Comply	340	(66,565)	(67,294)	13,584	21,607	2,690
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(8,747)	(8,843)	1,785	2,839	353
0549	IL Charity Bureau	340	(18,976)	(19,184)	3,873	6,160	767
0550	Supplemental Low Income Energy	420	(9,043)	(9,142)	1,846	2,935	365
0560	SBE Federal Agency Services	586	(1,631)	(1,649)	333	529	66
0561	SBE Federal Dept of Education	586	(105,111)	(106,261)	21,451	34,119	4,248
0562	Pawnbroker Regulation	440	(445)	(450)	91	144	18
0566	DCFS Federal Projects	418	(741)	(749)	151	241	30
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(741)	(749)	151	241	30
0568	School Infrastructure	507	(445)	(450)	91	144	18

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Assumption Changes

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0447	GI Education	497	\$ (49,502)	\$ (31,247)	\$ (10,752)	\$ (21,647)	\$ (3,068)
0449	Interpreters for the Deaf	526	(7,816)	(4,934)	(1,698)	(3,418)	(484)
0453	Monitoring Device Driving Permit	350	(164,137)	(103,607)	(35,650)	(71,777)	(10,173)
0455	IL State Toll Highway Revenue	557	(1,625,739)	(1,026,206)	(353,105)	(710,930)	(100,760)
0473	Teachers Retirement System	593	(2,012,634)	(1,270,423)	(437,138)	(880,118)	(124,739)
0476	Wholesale Meat	406	(449,423)	(283,687)	(97,613)	(196,531)	(27,854)
0477	Judges Retirement System	275	-	-	-	-	-
0480	Secretary of State ID Security	350	(89,885)	(56,737)	(19,523)	(39,306)	(5,571)
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(289,194)	(182,546)	(62,812)	(126,464)	(17,924)
0484	Nuclear Civil Protection Planning Fund	588	-	-	-	-	-
0488	Criminal Justice Trust	546	(135,478)	(85,517)	(29,425)	(59,244)	(8,397)
0491	Federal Aid Disaster	588	(65,134)	(41,114)	(14,147)	(28,483)	(4,037)
0495	Old Age Survivors Insurance	444	(3,320,520)	(2,095,993)	(721,206)	(1,452,052)	(205,798)
0497	Federal Civil Prepared Admin	588	(2,605)	(1,645)	(566)	(1,139)	(161)
0502	Early Intervention Service Rev	444	(91,187)	(57,560)	(19,806)	(39,876)	(5,652)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiav	420	(5,211)	(3,289)	(1,132)	(2,279)	(323)
0514	State Asset Forfeiture	493	(29,962)	(18,912)	(6,508)	(13,102)	(1,857)
0523	Dept of Corrections Reimburse	425	(48,199)	(30,424)	(10,469)	(21,077)	(2,987)
0523	Dept of Corrections Reimburse	426	(87,279)	(55,093)	(18,957)	(38,167)	(5,409)
0524	Health Facilities Plan Review	482	(69,042)	(43,581)	(14,996)	(30,192)	(4,279)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(161,532)	(101,963)	(35,084)	(70,637)	(10,011)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,292,254)	(815,702)	(280,673)	(565,098)	(80,091)
0535	Sex Offender Registration	493	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0536	Leads Maintenance	493	(26,054)	(16,446)	(5,659)	(11,393)	(1,615)
0537	State Offender DNA Identification	493	(46,896)	(29,602)	(10,186)	(20,508)	(2,907)
0538	IL Historic Sites	422	(26,054)	(16,446)	(5,659)	(11,393)	(1,615)
0539	Death Penalty Abolition	546	(2,605)	(1,645)	(566)	(1,139)	(161)
0542	Ag Court Order & Vol Compl	340	(584,901)	(369,204)	(127,039)	(255,775)	(36,251)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(76,858)	(48,515)	(16,693)	(33,610)	(4,763)
0549	IL Charity Bureau	340	(166,742)	(105,252)	(36,216)	(72,916)	(10,334)
0550	Supplemental Low Income Energy	420	(79,463)	(50,159)	(17,259)	(34,749)	(4,925)
0560	SBE Federal Agency Services	586	(14,329)	(9,045)	(3,112)	(6,266)	(888)
0561	SBE Federal Dept of Education	586	(923,597)	(582,997)	(200,602)	(403,886)	(57,242)
0562	Pawnbroker Regulation	440	(3,908)	(2,467)	(849)	(1,709)	(242)
0566	DCFS Federal Projects	418	(6,513)	(4,111)	(1,415)	(2,848)	(404)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(6,513)	(4,111)	(1,415)	(2,848)	(404)
0568	School Infrastructure	507	(3,908)	(2,467)	(849)	(1,709)	(242)

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Change in Proportionate Share FY19 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY19 Base Layer Deferred Outflow</u>	<u>FY19 Base Layer Deferred Inflow</u>	<u>2019</u>	<u>2020</u>
0447	GI Education	497	\$ -	\$ 43,701	\$ (8,493)	\$ (8,493)
0449	Interpreters for the Deaf	526	309,171	-	60,087	60,087
0453	Monitoring Device Driving Permit	350	2,739,048	-	532,331	532,331
0455	IL State Toll Highway Revenue	557	-	13,762,443	(2,674,715)	(2,674,715)
0473	Teachers Retirement System	593	-	1,351,415	(262,646)	(262,646)
0476	Wholesale Meat	406	-	2,026,686	(393,884)	(393,884)
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	1,281,310	-	249,021	249,021
0481	General Assembly	131	-	-	-	-
0483	Secretary of State Spec Serv	350	4,374,989	-	850,274	850,274
0484	Nuclear Civil Protection Planning Fund	588	44	-	9	9
0488	Criminal Justice Trust	546	-	572,339	(111,233)	(111,233)
0491	Federal Aid Disaster	588	353,631	-	68,728	68,728
0495	Old Age Survivors Insurance	444	-	5,796,097	(1,126,465)	(1,126,465)
0497	Federal Civil Prepared Admin	588	11	-	2	2
0502	Early Intervention Service Rev	444	45,069	-	8,759	8,759
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiav	420	353,370	-	68,677	68,677
0514	State Asset Forfeiture	493	574,307	-	111,616	111,616
0523	Dept of Corrections Reimburse	425	442,335	-	85,967	85,967
0523	Dept of Corrections Reimburse	426	-	1,324,149	(257,347)	(257,347)
0524	Health Facilities Plan Review	482	839,689	-	163,193	163,193
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	2,518,374	-	489,443	489,443
0534	IL Workers' Comp Comm Operatns	563/446/360	-	9,216,644	(1,791,244)	(1,791,244)
0535	Sex Offender Registration	493	44,275	-	8,605	8,605
0536	Leads Maintenance	493	-	220,532	(42,860)	(42,860)
0537	State Offender DNA Identification	493	353,609	-	68,724	68,724
0538	IL Historic Sites	422	-	1,898,510	(368,973)	(368,973)
0539	Death Penalty Abolition	546	-	88,302	(17,161)	(17,161)
0542	Ag Court Order & Vol Comply	340	2,610,927	-	507,431	507,431
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	131,816	(25,618)	(25,618)
0549	IL Charity Bureau	340	354,630	-	68,922	68,922
0550	Supplemental Low Income Energy	420	-	219,945	(42,746)	(42,746)
0560	SBE Federal Agency Services	586	441,717	-	85,847	85,847
0561	SBE Federal Dept of Education	586	493,580	-	95,927	95,927
0562	Pawnbroker Regulation	440	-	44,102	(8,571)	(8,571)
0566	DCFS Federal Projects	418	-	353,241	(68,652)	(68,652)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	176,744	-	34,350	34,350
0568	School Infrastructure	507	44	-	9	9

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0447	GI Education	497	\$ (8,493)	\$ (8,493)	\$ (8,493)	\$ (1,236)
0449	Interpreters for the Deaf	526	60,087	60,087	60,087	8,736
0453	Monitoring Device Driving Permit	350	532,331	532,331	532,331	77,393
0455	IL State Toll Highway Revenue	557	(2,674,715)	(2,674,715)	(2,674,715)	(388,868)
0473	Teachers Retirement System	593	(262,646)	(262,646)	(262,646)	(38,185)
0476	Wholesale Meat	406	(393,884)	(393,884)	(393,884)	(57,266)
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	249,021	249,021	249,021	36,205
0481	General Assembly	131	-	-	-	-
0483	Secretary of State Spec Serv	350	850,274	850,274	850,274	123,619
0484	Nuclear Civil Protection Planning Fund	588	9	9	9	(1)
0488	Criminal Justice Trust	546	(111,233)	(111,233)	(111,233)	(16,174)
0491	Federal Aid Disaster	588	68,728	68,728	68,728	9,991
0495	Old Age Survivors Insurance	444	(1,126,465)	(1,126,465)	(1,126,465)	(163,772)
0497	Federal Civil Prepared Admin	588	2	2	2	1
0502	Early Intervention Service Rev	444	8,759	8,759	8,759	1,274
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiativ	420	68,677	68,677	68,677	9,985
0514	State Asset Forfeiture	493	111,616	111,616	111,616	16,227
0523	Dept of Corrections Reimbursem	425	85,967	85,967	85,967	12,500
0523	Dept of Corrections Reimbursem	426	(257,347)	(257,347)	(257,347)	(37,414)
0524	Health Facilities Plan Review	482	163,193	163,193	163,193	23,724
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	489,443	489,443	489,443	71,159
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,791,244)	(1,791,244)	(1,791,244)	(260,424)
0535	Sex Offender Registration	493	8,605	8,605	8,605	1,250
0536	Leads Maintenance	493	(42,860)	(42,860)	(42,860)	(6,232)
0537	State Offender DNA Identification	493	68,724	68,724	68,724	9,989
0538	IL Historic Sites	422	(368,973)	(368,973)	(368,973)	(53,645)
0539	Death Penalty Abolition	546	(17,161)	(17,161)	(17,161)	(2,497)
0542	Ag Court Order & Vol Comply	340	507,431	507,431	507,431	73,772
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(25,618)	(25,618)	(25,618)	(3,726)
0549	IL Charity Bureau	340	68,922	68,922	68,922	10,020
0550	Supplemental Low Income Energy	420	(42,746)	(42,746)	(42,746)	(6,215)
0560	SBE Federal Agency Services	586	85,847	85,847	85,847	12,482
0561	SBE Federal Dept of Education	586	95,927	95,927	95,927	13,945
0562	Pawnbroker Regulation	440	(8,571)	(8,571)	(8,571)	(1,247)
0566	DCFS Federal Projects	418	(68,652)	(68,652)	(68,652)	(9,981)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	34,350	34,350	34,350	4,994
0568	School Infrastructure	507	9	9	9	(1)

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Change in Proportionate Share FY20 Layer						
Fund	Fund Name	Agency #	FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021
0447	GI Education	497	\$ -	\$ 180,162	\$ (35,121)	\$ (35,121)
0449	Interpreters for the Deaf	526	-	45,064	(8,785)	(8,785)
0453	Monitoring Device Driving Permit	350	91,027	-	17,745	17,745
0455	IL State Toll Highway Revenue	557	-	3,329,436	(649,051)	(649,051)
0473	Teachers Retirement System	593	-	2,650,958	(516,786)	(516,786)
0476	Wholesale Meat	406	-	3,154,924	(615,031)	(615,031)
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	-	89,754	(17,497)	(17,497)
0481	General Assembly	131	-	-	-	-
0483	Secretary of State Spec Serv	350	-	4,508,804	(878,961)	(878,961)
0484	Nuclear Civil Protection Planning Fund	588	-	180,409	(35,170)	(35,170)
0488	Criminal Justice Trust	546	-	2,344,652	(457,074)	(457,074)
0491	Federal Aid Disaster	588	676,865	-	131,950	131,950
0495	Old Age Survivors Insurance	444	-	20,099,080	(3,918,181)	(3,918,181)
0497	Federal Civil Prepared Admin	588	45,116	-	8,795	8,795
0502	Early Intervention Service Rev	444	-	630,977	(123,005)	(123,005)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiav	420	-	315,691	(61,542)	(61,542)
0514	State Asset Forfeiture	493	-	90,056	(17,556)	(17,556)
0523	Dept of Corrections Reimburse	425	-	1,533,244	(298,896)	(298,896)
0523	Dept of Corrections Reimburse	426	767,182	-	149,557	149,557
0524	Health Facilities Plan Review	482	-	585,987	(114,234)	(114,234)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	-	450,216	(87,767)	(87,767)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	5,270,518	(1,027,452)	(1,027,452)
0535	Sex Offender Registration	493	-	45,037	(8,780)	(8,780)
0536	Leads Maintenance	493	-	135,176	(26,352)	(26,352)
0537	State Offender DNA Identification	493	135,543	-	26,423	26,423
0538	IL Historic Sites	422	131	-	26	26
0539	Death Penalty Abolition	546	45,116	-	8,795	8,795
0542	Ag Court Order & Vol Comply	340	-	3,379,757	(658,861)	(658,861)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	44,716	(8,717)	(8,717)
0549	IL Charity Bureau	340	45,940	-	8,956	8,956
0550	Supplemental Low Income Energy	420	-	721,242	(140,601)	(140,601)
0560	SBE Federal Agency Services	586	-	135,237	(26,364)	(26,364)
0561	SBE Federal Dept of Education	586	-	626,804	(122,191)	(122,191)
0562	Pawnbroker Regulation	440	-	90,186	(17,581)	(17,581)
0566	DCFS Federal Projects	418	180,444	-	35,176	35,176
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	270,582	(52,748)	(52,748)
0568	School Infrastructure	507	-	45,082	(8,788)	(8,788)

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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0447	GI Education	497	\$ (35,121)	\$ (35,121)	\$ (35,121)	\$ (4,557)
0449	Interpreters for the Deaf	526	(8,785)	(8,785)	(8,785)	(1,139)
0453	Monitoring Device Driving Permit	350	17,745	17,745	17,745	2,302
0455	IL State Toll Highway Revenue	557	(649,051)	(649,051)	(649,051)	(84,181)
0473	Teachers Retirement System	593	(516,786)	(516,786)	(516,786)	(67,028)
0476	Wholesale Meat	406	(615,031)	(615,031)	(615,031)	(79,769)
0477	Judges Retirement System	275	-	-	-	-
0480	Secretary of State ID Security	350	(17,497)	(17,497)	(17,497)	(2,269)
0481	General Assembly	131	-	-	-	-
0483	Secretary of State Spec Serv	350	(878,961)	(878,961)	(878,961)	(113,999)
0484	Nuclear Civil Protection Planning Fund	588	(35,170)	(35,170)	(35,170)	(4,559)
0488	Criminal Justice Trust	546	(457,074)	(457,074)	(457,074)	(59,282)
0491	Federal Aid Disaster	588	131,950	131,950	131,950	17,115
0495	Old Age Survivors Insurance	444	(3,918,181)	(3,918,181)	(3,918,181)	(508,175)
0497	Federal Civil Prepared Admin	588	8,795	8,795	8,795	1,141
0502	Early Intervention Service Rev	444	(123,005)	(123,005)	(123,005)	(15,952)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiativ	420	(61,542)	(61,542)	(61,542)	(7,981)
0514	State Asset Forfeiture	493	(17,556)	(17,556)	(17,556)	(2,276)
0523	Dept of Corrections Reimbursem	425	(298,896)	(298,896)	(298,896)	(38,764)
0523	Dept of Corrections Reimbursem	426	149,557	149,557	149,557	19,397
0524	Health Facilities Plan Review	482	(114,234)	(114,234)	(114,234)	(14,817)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	(87,767)	(87,767)	(87,767)	(11,381)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,027,452)	(1,027,452)	(1,027,452)	(133,258)
0535	Sex Offender Registration	493	(8,780)	(8,780)	(8,780)	(1,137)
0536	Leads Maintenance	493	(26,352)	(26,352)	(26,352)	(3,416)
0537	State Offender DNA Identification	493	26,423	26,423	26,423	3,428
0538	IL Historic Sites	422	26	26	26	1
0539	Death Penalty Abolition	546	8,795	8,795	8,795	1,141
0542	Ag Court Order & Vol Comply	340	(658,861)	(658,861)	(658,861)	(85,452)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(8,717)	(8,717)	(8,717)	(1,131)
0549	IL Charity Bureau	340	8,956	8,956	8,956	1,160
0550	Supplemental Low Income Energy	420	(140,601)	(140,601)	(140,601)	(18,237)
0560	SBE Federal Agency Services	586	(26,364)	(26,364)	(26,364)	(3,417)
0561	SBE Federal Dept of Education	586	(122,191)	(122,191)	(122,191)	(15,849)
0562	Pawnbroker Regulation	440	(17,581)	(17,581)	(17,581)	(2,281)
0566	DCFS Federal Projects	418	35,176	35,176	35,176	4,564
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(52,748)	(52,748)	(52,748)	(6,842)
0568	School Infrastructure	507	(8,788)	(8,788)	(8,788)	(1,142)

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Total Recognition of Deferred Inflows and Outflows

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0576	Pesticide Control	406/482	\$ (624,692)	\$ (473,877)	\$ (247,244)	\$ (83,114)	\$ (7,528)
0577	Community College Health Insur	416	12,197	19,379	30,171	(17,900)	(3,397)
0579	Savings Institutions Regulatory Fund	440	(40,858)	(36,550)	(30,074)	(83,869)	(12,075)
0580	Fire Prevention Division	592	(3,962)	(3,962)	(3,962)	(143,346)	(21,669)
0581	Juvenile Acct Incentive Block	444	(34,327)	(34,327)	(34,327)	(4,990)	-
0582	DCFS Special Purpose Fund	418	(47,991)	(38,415)	(24,026)	(80,796)	(11,757)
0592	DHS Federal Projects	444	(90,900)	(81,324)	(66,935)	(87,034)	(11,757)
0600	Attorney General Whistleblower	340	(298,784)	(140,790)	96,637	425,499	62,056
0606	Health Information Exchange	534	(17,164)	(17,164)	(17,164)	(2,494)	-
0607	Special Projects Division	442	(185,703)	(130,166)	(46,707)	(85,442)	(12,074)
0608	Partners for Conservation	422/406	(373,062)	(319,439)	(238,858)	(577,323)	(82,476)
0612	Statewide 9-1-1 Fund	493	(125,745)	(101,806)	(65,832)	(101,384)	(13,993)
0618	Services for Older Americans	402	(249,617)	(218,976)	(172,930)	(146,269)	(18,456)
0622	Motor Vehicle License Plate	350	162,099	192,740	238,786	(93,923)	(19,599)
0627	Public Transportation	509	(39,197)	(18,130)	13,526	(64,404)	(10,124)
0632	Horse Racing	579	(596,529)	(534,288)	(440,757)	(307,301)	(37,064)
0635	Death Certificate Surcharge	482	(24,188)	(4,559)	24,940	13,851	1,505
0635	Death Certificate Surcharge	520	22,028	23,464	25,623	24,816	3,198
0636	Commerce & Comm Affairs Asst	420	(215,199)	(193,655)	(161,279)	(195,498)	(26,165)
0644	Commitment to Human Services Fund	402/546	2,100,036	2,236,965	2,442,734	2,365,843	304,810
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(332,014)	(287,967)	(221,776)	(129,344)	(14,843)
0654	Healthy Smiles	482	41,475	48,178	58,251	61,808	8,081
0659	Historic Property Admsintration Fund	420	(44,369)	(44,369)	(44,369)	(59,048)	(7,983)
0660	Academic Quality Assurance Fund	601	(41,993)	(34,332)	(22,821)	(71,168)	(10,317)
0664	Student Loan Operations	691	(3,513,792)	(3,269,617)	(2,902,686)	127,800	82,840
0668	College Savings Pool Adminstr	370	(557,163)	(528,916)	(486,466)	(399,829)	(50,016)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	(41,575)	(33,914)	(22,403)	(56,082)	(8,038)
0675	Electronics Recycling	532	(231,708)	(231,708)	(231,708)	(33,685)	-
0689	Agriculture Pesticide Control	406	88,079	103,878	127,620	(50,005)	(10,444)
0690	DHS Project Resources	482	14,685	15,642	17,082	16,544	2,134
0692	ICCB Adult Education Fund	684	(93,999)	(66,230)	(24,500)	(84,217)	(12,310)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(308,256)	(238,834)	(134,510)	(232,464)	(32,480)
0701	Federal Student Incentive Tr	691	(96,571)	(75,984)	(45,046)	(27,350)	(3,207)
0702	Assist Living & Shared Hou Reg	482	9,607	37,376	79,106	(46,611)	(8,889)
0705	State Police Whistleblower Rew	493	(8,582)	(8,582)	(8,582)	(1,247)	-
0710	Homeland Security Emerg Prepar	588	(1,124,538)	(975,639)	(751,883)	(748,164)	(97,319)
0711	State Lottery	458	(2,658,408)	(2,148,036)	(1,381,078)	(1,633,150)	(218,626)
0711	State Lottery	360	(11,567)	(7,259)	(783)	48,130	7,309
0718	Community Mental Health Medical	444	13,522	45,121	92,607	(108,631)	(18,608)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0576	Pesticide Control	406/482	\$ (46,700)	\$ (47,210)	\$ 9,530	\$ 15,159	\$ 1,887
0577	Community College Health Insur	416	(2,224)	(2,248)	454	722	90
0579	Savings Institutions Regulatory Fund	440	(1,334)	(1,349)	272	433	54
0580	Fire Prevention Division	592	-	-	-	-	-
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(2,965)	(2,997)	605	962	120
0592	DHS Federal Projects	444	(2,965)	(2,997)	605	962	120
0600	Attorney General Whistleblower	340	(48,923)	(49,459)	9,984	15,880	1,977
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(17,197)	(17,385)	3,510	5,582	695
0608	Partners for Conservation	422/406	(16,604)	(16,786)	3,389	5,390	671
0612	Statewide 9-1-1 Fund	493	(7,413)	(7,494)	1,513	2,406	300
0618	Services for Older Americans	402	(9,488)	(9,592)	1,936	3,080	383
0622	Motor Vehicle License Plate	350	(9,488)	(9,592)	1,936	3,080	383
0627	Public Transportation	509	(6,523)	(6,594)	1,331	2,117	264
0632	Horse Racing	579	(19,273)	(19,484)	3,933	6,256	779
0635	Death Certificate Surcharge	482	(6,078)	(6,145)	1,240	1,973	246
0635	Death Certificate Surcharge	520	(445)	(450)	91	144	18
0636	Commerce & Comm Affairs Asst	420	(6,671)	(6,744)	1,361	2,166	270
0644	Commitment to Human Services Fund	402/546	(42,400)	(42,864)	8,653	13,763	1,713
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(13,639)	(13,788)	2,783	4,427	551
0654	Healthy Smiles	482	(2,076)	(2,098)	424	674	84
0659	Historic Property Admsintration Fund	420	-	-	-	-	-
0660	Academic Quality Assurance Fund	601	(2,372)	(2,398)	484	770	96
0664	Student Loan Operations	691	(75,609)	(76,436)	15,430	24,542	3,055
0668	College Savings Pool Administr	370	(8,747)	(8,843)	1,785	2,839	353
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	(2,372)	(2,398)	484	770	96
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(4,892)	(4,946)	998	1,588	198
0690	DHS Project Resources	482	(297)	(300)	61	96	12
0692	ICCB Adult Education Fund	684	(8,599)	(8,693)	1,755	2,791	347
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(21,497)	(21,732)	4,387	6,978	869
0701	Federal Student Incentive Tr	691	(6,375)	(6,445)	1,301	2,069	258
0702	Assist Living & Shared Hou Reg	482	(8,599)	(8,693)	1,755	2,791	347
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(46,107)	(46,611)	9,409	14,966	1,863
0711	State Lottery	458	(158,037)	(159,766)	32,252	51,298	6,386
0711	State Lottery	360	(1,334)	(1,349)	272	433	54
0718	Community Mental Health Medical	444	(9,785)	(9,892)	1,997	3,176	395



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Assumption Changes

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0576	Pesticide Control	406/482	\$ (410,343)	\$ (259,018)	\$ (89,125)	\$ (179,441)	\$ (25,432)
0577	Community College Health Insur	416	(19,540)	(12,334)	(4,244)	(8,545)	(1,211)
0579	Savings Institutions Regulatory Fund	440	(11,724)	(7,401)	(2,546)	(5,127)	(727)
0580	Fire Prevention Division	592	-	-	-	-	-
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(26,054)	(16,446)	(5,659)	(11,393)	(1,615)
0592	DHS Federal Projects	444	(26,054)	(16,446)	(5,659)	(11,393)	(1,615)
0600	Attorney General Whistleblower	340	(429,883)	(271,353)	(93,369)	(187,986)	(26,643)
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(151,110)	(95,385)	(32,821)	(66,080)	(9,365)
0608	Partners for Conservation	422/406	(145,900)	(92,095)	(31,689)	(63,801)	(9,043)
0612	Statewide 9-1-1 Fund	493	(65,134)	(41,114)	(14,147)	(28,483)	(4,037)
0618	Services for Older Americans	402	(83,371)	(52,626)	(18,108)	(36,458)	(5,167)
0622	Motor Vehicle License Plate	350	(83,371)	(52,626)	(18,108)	(36,458)	(5,167)
0627	Public Transportation	509	(57,318)	(36,180)	(12,449)	(25,065)	(3,552)
0632	Horse Racing	579	(169,348)	(106,896)	(36,782)	(74,055)	(10,496)
0635	Death Certificate Surcharge	482	(53,410)	(33,714)	(11,600)	(23,356)	(3,310)
0635	Death Certificate Surcharge	520	(3,908)	(2,467)	(849)	(1,709)	(242)
0636	Commerce & Comm Affairs Asst	420	(58,620)	(37,003)	(12,732)	(25,634)	(3,633)
0644	Commitment to Human Services Fund	402/546	(372,565)	(235,172)	(80,920)	(162,921)	(23,091)
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(119,846)	(75,650)	(26,030)	(52,408)	(7,428)
0654	Healthy Smiles	482	(18,237)	(11,512)	(3,961)	(7,975)	(1,130)
0659	Historic Property Admsintration Fund	420	-	-	-	-	-
0660	Academic Quality Assurance Fund	601	(20,843)	(13,156)	(4,527)	(9,114)	(1,292)
0664	Student Loan Operations	691	(664,365)	(419,363)	(144,298)	(290,524)	(41,176)
0668	College Savings Pool Administr	370	(76,858)	(48,515)	(16,693)	(33,610)	(4,763)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	(20,843)	(13,156)	(4,527)	(9,114)	(1,292)
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(42,988)	(27,135)	(9,337)	(18,799)	(2,664)
0690	DHS Project Resources	482	(2,605)	(1,645)	(566)	(1,139)	(161)
0692	ICCB Adult Education Fund	684	(75,555)	(47,692)	(16,410)	(33,040)	(4,683)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(188,888)	(119,231)	(41,026)	(82,600)	(11,707)
0701	Federal Student Incentive Tr	691	(56,015)	(35,358)	(12,166)	(24,495)	(3,472)
0702	Assist Living & Shared Hou Reg	482	(75,555)	(47,692)	(16,410)	(33,040)	(4,683)
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(405,132)	(255,729)	(87,993)	(177,163)	(25,109)
0711	State Lottery	458	(1,388,652)	(876,551)	(301,611)	(607,253)	(86,066)
0711	State Lottery	360	(11,724)	(7,401)	(2,546)	(5,127)	(727)
0718	Community Mental Health Medical	444	(85,977)	(54,271)	(18,674)	(37,597)	(5,329)

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Change in Proportionate Share FY19 Layer

Fund	Fund Name	Agency #	FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0576	Pesticide Control	406/482	\$ -	\$ 1,498,047	\$ (291,144)	\$ (291,144)
0577	Community College Health Insur	416	265,124	-	51,527	51,527
0579	Savings Institutions Regulatory Fund	440	309,303	-	60,113	60,113
0580	Fire Prevention Division	592	839,180	-	163,094	163,094
0581	Juvenile Acct Incentive Block	444	-	176,625	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	309,411	-	60,134	60,134
0592	DHS Federal Projects	444	88,628	-	17,225	17,225
0600	Attorney General Whistleblower	340	-	2,514,155	(488,623)	(488,623)
0606	Health Information Exchange	534	-	88,314	(17,164)	(17,164)
0607	Special Projects Division	442	45,450	-	8,833	8,833
0608	Partners for Conservation	422/406	1,856,494	-	360,808	360,808
0612	Statewide 9-1-1 Fund	493	133,111	-	25,870	25,870
0618	Services for Older Americans	402	-	264,113	(51,330)	(51,330)
0622	Motor Vehicle License Plate	350	1,899,565	-	369,178	369,178
0627	Public Transportation	509	397,952	-	77,342	77,342
0632	Horse Racing	579	-	1,013,924	(197,055)	(197,055)
0635	Death Certificate Surcharge	482	402	-	78	78
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	133,176	-	25,883	25,883
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	705,428	(137,099)	(137,099)
0654	Healthy Smiles	482	-	44,093	(8,569)	(8,569)
0659	Historic Property Admsintration Fund	420	88,389	-	17,178	17,178
0660	Academic Quality Assurance Fund	601	265,200	-	51,541	51,541
0664	Student Loan Operations	691	-	19,071,196	(3,706,466)	(3,706,466)
0668	College Savings Pool Administr	370	-	617,116	(119,936)	(119,936)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	176,866	-	34,374	34,374
0675	Electronics Recycling	532	-	1,192,225	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	1,016,031	-	197,464	197,464
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	265,645	-	51,628	51,628
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	355,035	-	69,001	69,001
0701	Federal Student Incentive Tr	691	-	176,159	(34,236)	(34,236)
0702	Assist Living & Shared Hou Reg	482	663,019	-	128,857	128,857
0705	State Police Whistleblower Rew	493	-	44,157	(8,582)	(8,582)
0710	Homeland Security Emerg Prepar	588	-	525,790	(102,187)	(102,187)
0711	State Lottery	458	-	207,870	(40,399)	(40,399)
0711	State Lottery	360	-	309,075	(60,068)	(60,068)
0718	Community Mental Health Medical	444	1,104,760	-	214,709	214,709

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0576	Pesticide Control	406/482	\$ (291,144)	\$ (291,144)	\$ (291,144)	\$ (42,327)
0577	Community College Health Insur	416	51,527	51,527	51,527	7,489
0579	Savings Institutions Regulatory Fund	440	60,113	60,113	60,113	8,738
0580	Fire Prevention Division	592	163,094	163,094	163,094	23,710
0581	Juvenile Acct Incentive Block	444	(34,327)	(34,327)	(34,327)	(4,990)
0582	DCFS Special Purpose Fund	418	60,134	60,134	60,134	8,741
0592	DHS Federal Projects	444	17,225	17,225	17,225	2,503
0600	Attorney General Whistleblower	340	(488,623)	(488,623)	(488,623)	(71,040)
0606	Health Information Exchange	534	(17,164)	(17,164)	(17,164)	(2,494)
0607	Special Projects Division	442	8,833	8,833	8,833	1,285
0608	Partners for Conservation	422/406	360,808	360,808	360,808	52,454
0612	Statewide 9-1-1 Fund	493	25,870	25,870	25,870	3,761
0618	Services for Older Americans	402	(51,330)	(51,330)	(51,330)	(7,463)
0622	Motor Vehicle License Plate	350	369,178	369,178	369,178	53,675
0627	Public Transportation	509	77,342	77,342	77,342	11,242
0632	Horse Racing	579	(197,055)	(197,055)	(197,055)	(28,649)
0635	Death Certificate Surcharge	482	78	78	78	12
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	25,883	25,883	25,883	3,761
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(137,099)	(137,099)	(137,099)	(19,933)
0654	Healthy Smiles	482	(8,569)	(8,569)	(8,569)	(1,248)
0659	Historic Property Admsintration Fund	420	17,178	17,178	17,178	2,499
0660	Academic Quality Assurance Fund	601	51,541	51,541	51,541	7,495
0664	Student Loan Operations	691	(3,706,466)	(3,706,466)	(3,706,466)	(538,866)
0668	College Savings Pool Administr	370	(119,936)	(119,936)	(119,936)	(17,436)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	34,374	34,374	34,374	4,996
0675	Electronics Recycling	532	(231,708)	(231,708)	(231,708)	(33,685)
0689	Agriculture Pesticide Control	406	197,464	197,464	197,464	28,711
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	51,628	51,628	51,628	7,505
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	69,001	69,001	69,001	10,030
0701	Federal Student Incentive Tr	691	(34,236)	(34,236)	(34,236)	(4,979)
0702	Assist Living & Shared Hou Reg	482	128,857	128,857	128,857	18,734
0705	State Police Whistleblower Rew	493	(8,582)	(8,582)	(8,582)	(1,247)
0710	Homeland Security Emerg Prepar	588	(102,187)	(102,187)	(102,187)	(14,855)
0711	State Lottery	458	(40,399)	(40,399)	(40,399)	(5,875)
0711	State Lottery	360	(60,068)	(60,068)	(60,068)	(8,735)
0718	Community Mental Health Medical	444	214,709	214,709	214,709	31,215

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Change in Proportionate Share FY20 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY20 Base Layer Deferred Outflow</u>	<u>FY20 Base Layer Deferred Inflow</u>	<u>2020</u>	<u>2021</u>
0576	Pesticide Control	406/482	\$ 633,492	\$ -	\$ 123,495	\$ 123,495
0577	Community College Health Insur	416	-	90,106	(17,566)	(17,566)
0579	Savings Institutions Regulatory Fund	440	-	450,967	(87,913)	(87,913)
0580	Fire Prevention Division	592	-	856,949	(167,056)	(167,056)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	-	405,792	(79,106)	(79,106)
0592	DHS Federal Projects	444	-	405,792	(79,106)	(79,106)
0600	Attorney General Whistleblower	340	3,429,947	-	668,645	668,645
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	134,549	(26,229)	(26,229)
0608	Partners for Conservation	422/406	-	2,930,934	(571,366)	(571,366)
0612	Statewide 9-1-1 Fund	493	-	405,596	(79,068)	(79,068)
0618	Services for Older Americans	402	-	540,812	(105,428)	(105,428)
0622	Motor Vehicle License Plate	350	-	585,915	(114,220)	(114,220)
0627	Public Transportation	509	-	270,326	(52,698)	(52,698)
0632	Horse Racing	579	-	1,081,612	(210,853)	(210,853)
0635	Death Certificate Surcharge	482	180,679	-	35,222	35,222
0635	Death Certificate Surcharge	520	135,327	-	26,381	26,381
0636	Commerce & Comm Affairs Asst	420	-	901,757	(175,791)	(175,791)
0644	Commitment to Human Services Fund	402/546	12,901,193	-	2,515,001	2,515,001
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	315,116	(61,430)	(61,430)
0654	Healthy Smiles	482	360,912	-	70,357	70,357
0659	Historic Property Admsintration Fund	420	-	315,718	(61,547)	(61,547)
0660	Academic Quality Assurance Fund	601	-	360,716	(70,319)	(70,319)
0664	Student Loan Operations	691	4,784,201	-	932,648	932,648
0668	College Savings Pool Administr	370	-	1,803,716	(351,622)	(351,622)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	270,512	(52,734)	(52,734)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	315,503	(61,505)	(61,505)
0690	DHS Project Resources	482	90,218	-	17,587	17,587
0692	ICCB Adult Education Fund	684	-	315,339	(61,473)	(61,473)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	-	856,002	(166,872)	(166,872)
0701	Federal Student Incentive Tr	691	282	-	55	55
0702	Assist Living & Shared Hou Reg	482	-	180,033	(35,096)	(35,096)
0705	State Police Whistleblower Rew	493	-	-	-	-
0710	Homeland Security Emerg Prepar	588	-	2,929,633	(571,112)	(571,112)
0711	State Lottery	458	-	5,495,546	(1,071,320)	(1,071,320)
0711	State Lottery	360	315,777	-	61,559	61,559
0718	Community Mental Health Medical	444	-	540,799	(105,425)	(105,425)

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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0576	Pesticide Control	406/482	\$ 123,495	\$ 123,495	\$ 123,495	\$ 16,017
0577	Community College Health Insur	416	(17,566)	(17,566)	(17,566)	(2,276)
0579	Savings Institutions Regulatory Fund	440	(87,913)	(87,913)	(87,913)	(11,402)
0580	Fire Prevention Division	592	(167,056)	(167,056)	(167,056)	(21,669)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	(79,106)	(79,106)	(79,106)	(10,262)
0592	DHS Federal Projects	444	(79,106)	(79,106)	(79,106)	(10,262)
0600	Attorney General Whistleblower	340	668,645	668,645	668,645	86,722
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(26,229)	(26,229)	(26,229)	(3,404)
0608	Partners for Conservation	422/406	(571,366)	(571,366)	(571,366)	(74,104)
0612	Statewide 9-1-1 Fund	493	(79,068)	(79,068)	(79,068)	(10,256)
0618	Services for Older Americans	402	(105,428)	(105,428)	(105,428)	(13,672)
0622	Motor Vehicle License Plate	350	(114,220)	(114,220)	(114,220)	(14,815)
0627	Public Transportation	509	(52,698)	(52,698)	(52,698)	(6,836)
0632	Horse Racing	579	(210,853)	(210,853)	(210,853)	(27,347)
0635	Death Certificate Surcharge	482	35,222	35,222	35,222	4,569
0635	Death Certificate Surcharge	520	26,381	26,381	26,381	3,422
0636	Commerce & Comm Affairs Asst	420	(175,791)	(175,791)	(175,791)	(22,802)
0644	Commitment to Human Services Fund	402/546	2,515,001	2,515,001	2,515,001	326,188
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(61,430)	(61,430)	(61,430)	(7,966)
0654	Healthy Smiles	482	70,357	70,357	70,357	9,127
0659	Historic Property Admsintration Fund	420	(61,547)	(61,547)	(61,547)	(7,983)
0660	Academic Quality Assurance Fund	601	(70,319)	(70,319)	(70,319)	(9,121)
0664	Student Loan Operations	691	932,648	932,648	932,648	120,961
0668	College Savings Pool Administr	370	(351,622)	(351,622)	(351,622)	(45,606)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	(52,734)	(52,734)	(52,734)	(6,842)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(61,505)	(61,505)	(61,505)	(7,978)
0690	DHS Project Resources	482	17,587	17,587	17,587	2,283
0692	ICCB Adult Education Fund	684	(61,473)	(61,473)	(61,473)	(7,974)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	(166,872)	(166,872)	(166,872)	(21,642)
0701	Federal Student Incentive Tr	691	55	55	55	7
0702	Assist Living & Shared Hou Reg	482	(35,096)	(35,096)	(35,096)	(4,553)
0705	State Police Whistleblower Rew	493	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(571,112)	(571,112)	(571,112)	(74,073)
0711	State Lottery	458	(1,071,320)	(1,071,320)	(1,071,320)	(138,946)
0711	State Lottery	360	61,559	61,559	61,559	7,982
0718	Community Mental Health Medical	444	(105,425)	(105,425)	(105,425)	(13,674)

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0722	Comptroller Debt Recovery Trust Fund	360	\$ (231,708)	\$ (231,708)	\$ (231,708)	\$ (33,685)	\$ -
0724	Dept of Labor Federal Projects	452	114,477	136,980	170,795	84,751	9,038
0726	Federal Industrial Services	452	78,588	109,708	156,474	28,879	854
0731	IL Clean Water	532	(1,494,525)	(1,223,540)	(816,318)	(602,855)	(74,144)
0732	Secretary of State DUI Adminis	350	157,050	187,213	232,540	(19,209)	(8,120)
0733	Tobacco Settlement Recovery	482	20,581	22,497	25,374	24,297	3,121
0733	Tobacco Settlement Recovery	444	35,463	37,857	41,453	(3,905)	(1,514)
0737	Energy Administration	420	(58,830)	(47,817)	(31,270)	(8,159)	(577)
0740	Medicaid Buy In Program Revolv	478	(44,460)	(41,108)	(36,072)	(8,632)	(523)
0745	State's Attorney Appel Prosec Co	295	(9,427)	(4,161)	3,754	(79,919)	(12,222)
0746	Home Inspection Administration	440	(65,028)	(63,112)	(60,235)	19,362	4,263
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(58,217)	(47,683)	(31,855)	(37,815)	(5,063)
0755	State Employees Def Comp Plan	416	(259,325)	(242,089)	(216,189)	(93,930)	(9,526)
0757	Child Support Administrative	478	(16,692,482)	(14,175,093)	(10,392,105)	(9,066,135)	(1,152,760)
0762	Local Initiative	444	34,110	50,867	76,049	(43,447)	(8,311)
0763	Tourism Promotions	420/422	(1,484,626)	(1,236,143)	(862,736)	(1,135,401)	(153,883)
0765	Federal Surface Mining Control	422	(385,730)	(334,502)	(257,518)	(367,217)	(50,173)
0772	Career and Technical Education	684	(5,776)	2,362	14,593	54,013	7,855
0773	ISAC Loan Purch Prog Payroll	691	(111,166)	(94,888)	(70,425)	(94,310)	(12,801)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(14,685)	(9,897)	(2,701)	(12,746)	(1,884)
0792	Cemetery Oversight Lcns&Dsclpn	440	(270,412)	(264,666)	(256,033)	(193,312)	(23,704)
0795	Bank & Trust Company	440/360	(1,931,311)	(1,655,058)	(1,239,923)	(1,300,951)	(170,751)
0796	Nuclear Safety Emerg Preparedness	588/360	(1,615,833)	(1,338,145)	(920,850)	(1,173,359)	(158,434)
0798	Rehab Servs EL & Second ED Act	444	719	3,113	6,709	(23,984)	(3,793)
0801	AG State Proj & Crt Order Dist	340	(1,117,756)	(956,888)	(715,145)	(1,371,078)	(192,693)
0802	Personal Property Tax Replace	360	(12,116,252)	(10,138,440)	(7,166,299)	(6,459,011)	(826,955)
0802	Personal Property Tax Replace	492	(3,493,491)	(2,901,248)	(2,011,261)	(1,642,172)	(206,291)
0802	Personal Property Tax Replace	580	(370,464)	(239,281)	(42,145)	(123,633)	(18,155)
0802	Personal Property Tax Replace	548	(361,922)	(328,886)	(279,243)	(239,285)	(30,233)
0802	Personal Property Tax Replace	295	128,638	143,480	165,784	76,735	7,953
0817	State Police Operations Assist	493	124,828	132,966	145,197	140,627	18,118
0821	Dram Shop	567/444/492	(245,506)	(102,353)	112,769	127,247	16,470
0823	IL State Dental Disciplinary	440	31,148	53,172	86,268	110,520	14,816
0826	Agriculture Federal Projects	406	95,456	101,680	111,033	107,538	13,855
0828	Hazardous Waste	532	(185,177)	(64,047)	117,979	(75,170)	(14,306)
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	(61,950)	(61,950)	(61,950)	(76,633)	(10,263)
0850	Real Estate License Admin	360/440	(1,021,354)	(940,920)	(820,048)	(718,964)	(91,216)
0855	National Flood Insurance Program	422	(43,336)	(32,323)	(15,776)	(66,019)	(9,698)
0859	Federal Energy	420/532	42,911	48,657	57,290	10,037	244
0863	Cycle Rider Safety Training	494	25,215	33,353	45,584	(61,711)	(10,391)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0722	Comptroller Debt Recovery Trust Fund	360	\$ -	\$ -	\$ -	\$ -	\$ -
0724	Dept of Labor Federal Projects	452	(6,968)	(7,044)	1,422	2,262	282
0726	Federal Industrial Services	452	(9,636)	(9,742)	1,967	3,128	389
0731	IL Clean Water	532	(83,911)	(84,829)	17,124	27,237	3,391
0732	Secretary of State DUI Adminis	350	(9,340)	(9,442)	1,906	3,032	377
0733	Tobacco Settlement Recovery	482	(593)	(599)	121	192	24
0733	Tobacco Settlement Recovery	444	(741)	(749)	151	241	30
0737	Energy Administration	420	(3,410)	(3,447)	696	1,107	138
0740	Medicaid Buy In Program Revolv	478	(1,038)	(1,049)	212	337	42
0745	State's Attorney Appel Prosec Co	295	(1,631)	(1,649)	333	529	66
0746	Home Inspection Administration	440	(593)	(599)	121	192	24
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(3,262)	(3,297)	666	1,059	132
0755	State Employees Def Comp Plan	416	(5,337)	(5,395)	1,089	1,732	216
0757	Child Support Administrative	478	(779,511)	(788,039)	159,080	253,027	31,501
0762	Local Initiative	444	(5,189)	(5,246)	1,059	1,684	210
0763	Tourism Promotions	420/422	(76,943)	(77,785)	15,702	24,975	3,109
0765	Federal Surface Mining Control	422	(15,863)	(16,037)	3,237	5,149	641
0772	Career and Technical Education	684	(2,520)	(2,548)	514	818	102
0773	ISAC Loan Purch Prog Payroll	691	(5,041)	(5,096)	1,029	1,636	204
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(1,483)	(1,499)	303	481	60
0792	Cemetery Oversight Lcns&Dsclpn	440	(1,779)	(1,798)	363	577	72
0795	Bank & Trust Company	440/360	(85,542)	(86,477)	17,457	27,767	3,457
0796	Nuclear Safety Emerg Preparedness	588/360	(85,986)	(86,927)	17,548	27,911	3,475
0798	Rehab Servs EL & Second ED Act	444	(741)	(749)	151	241	30
0801	AG State Proj & Crt Order Dist	340	(49,813)	(50,358)	10,166	16,169	2,013
0802	Personal Property Tax Replace	360	(612,431)	(619,131)	124,982	198,793	24,749
0802	Personal Property Tax Replace	492	(183,388)	(185,394)	37,425	59,527	7,411
0802	Personal Property Tax Replace	580	(40,621)	(41,066)	8,290	13,186	1,642
0802	Personal Property Tax Replace	548	(10,229)	(10,341)	2,088	3,320	413
0802	Personal Property Tax Replace	295	(4,596)	(4,646)	938	1,492	186
0817	State Police Operations Assist	493	(2,520)	(2,548)	514	818	102
0821	Dram Shop	567/444/492	(44,327)	(44,812)	9,046	14,389	1,791
0823	IL State Dental Disciplinary	440	(6,820)	(6,894)	1,392	2,214	276
0826	Agriculture Federal Projects	406	(1,927)	(1,948)	393	626	78
0828	Hazardous Waste	532	(37,508)	(37,918)	7,654	12,175	1,516
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	-	-	-	-	-
0850	Real Estate License Admin	360/440	(24,906)	(25,179)	5,083	8,085	1,006
0855	National Flood Insurance Program	422	(3,410)	(3,447)	696	1,107	138
0859	Federal Energy	420/532	(1,779)	(1,798)	363	577	72
0863	Cycle Rider Safety Training	494	(2,520)	(2,548)	514	818	102

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Assumption Changes

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0722	Comptroller Debt Recovery Trust Fund	360	\$ -	\$ -	\$ -	\$ -	\$ -
0724	Dept of Labor Federal Projects	452	(61,226)	(38,647)	(13,298)	(26,774)	(3,795)
0726	Federal Industrial Services	452	(84,674)	(53,448)	(18,391)	(37,028)	(5,248)
0731	IL Clean Water	532	(737,314)	(465,411)	(160,142)	(322,425)	(45,697)
0732	Secretary of State DUI Adminis	350	(82,069)	(51,804)	(17,825)	(35,888)	(5,086)
0733	Tobacco Settlement Recovery	482	(5,211)	(3,289)	(1,132)	(2,279)	(323)
0733	Tobacco Settlement Recovery	444	(6,513)	(4,111)	(1,415)	(2,848)	(404)
0737	Energy Administration	420	(29,962)	(18,912)	(6,508)	(13,102)	(1,857)
0740	Medicaid Buy In Program Revolv	478	(9,119)	(5,756)	(1,981)	(3,988)	(565)
0745	State's Attorney Appel Prosec Co	295	(14,329)	(9,045)	(3,112)	(6,266)	(888)
0746	Home Inspection Administration	440	(5,211)	(3,289)	(1,132)	(2,279)	(323)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(28,659)	(18,090)	(6,225)	(12,532)	(1,776)
0755	State Employees Def Comp Plan	416	(46,896)	(29,602)	(10,186)	(20,508)	(2,907)
0757	Child Support Administrative	478	(6,849,468)	(4,323,551)	(1,487,682)	(2,995,248)	(424,515)
0762	Local Initiative	444	(45,594)	(28,780)	(9,903)	(19,938)	(2,826)
0763	Tourism Promotions	420/422	(676,089)	(426,764)	(146,844)	(295,651)	(41,902)
0765	Federal Surface Mining Control	422	(139,386)	(87,984)	(30,274)	(60,953)	(8,639)
0772	Career and Technical Education	684	(22,145)	(13,979)	(4,810)	(9,684)	(1,373)
0773	ISAC Loan Purch Prog Payroll	691	(44,291)	(27,958)	(9,620)	(19,368)	(2,745)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(13,027)	(8,223)	(2,829)	(5,697)	(807)
0792	Cemetery Oversight Lcns&Dsclpn	440	(15,632)	(9,867)	(3,395)	(6,836)	(969)
0795	Bank & Trust Company	440/360	(751,644)	(474,456)	(163,255)	(328,691)	(46,585)
0796	Nuclear Safety Emerg Preparedness	588/360	(755,552)	(476,923)	(164,103)	(330,400)	(46,827)
0798	Rehab Servs EL & Second ED Act	444	(6,513)	(4,111)	(1,415)	(2,848)	(404)
0801	AG State Proj & Crt Order Dist	340	(437,699)	(276,286)	(95,067)	(191,404)	(27,128)
0802	Personal Property Tax Replace	360	(5,381,353)	(3,396,841)	(1,168,813)	(2,353,247)	(333,524)
0802	Personal Property Tax Replace	492	(1,611,410)	(1,017,161)	(349,993)	(704,664)	(99,872)
0802	Personal Property Tax Replace	580	(356,933)	(225,305)	(77,525)	(156,086)	(22,122)
0802	Personal Property Tax Replace	548	(89,885)	(56,737)	(19,523)	(39,306)	(5,571)
0802	Personal Property Tax Replace	295	(40,383)	(25,491)	(8,771)	(17,659)	(2,503)
0817	State Police Operations Assist	493	(22,145)	(13,979)	(4,810)	(9,684)	(1,373)
0821	Dram Shop	567/444/492	(389,500)	(245,862)	(84,598)	(170,327)	(24,140)
0823	IL State Dental Disciplinary	440	(59,923)	(37,825)	(13,015)	(26,204)	(3,714)
0826	Agriculture Federal Projects	406	(16,935)	(10,690)	(3,678)	(7,406)	(1,050)
0828	Hazardous Waste	532	(329,577)	(208,037)	(71,583)	(144,123)	(20,426)
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	-	-	-	-	-
0850	Real Estate License Admin	360/440	(218,850)	(138,143)	(47,533)	(95,702)	(13,564)
0855	National Flood Insurance Program	422	(29,962)	(18,912)	(6,508)	(13,102)	(1,857)
0859	Federal Energy	420/532	(15,632)	(9,867)	(3,395)	(6,836)	(969)
0863	Cycle Rider Safety Training	494	(22,145)	(13,979)	(4,810)	(9,684)	(1,373)

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Change in Proportionate Share FY19 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY19 Base Layer Deferred Outflow</u>	<u>FY19 Base Layer Deferred Inflow</u>	<u>2019</u>	<u>2020</u>
0722	Comptroller Debt Recovery Trust Fund	360	\$ -	\$ 1,192,225	\$ (231,708)	\$ (231,708)
0724	Dept of Labor Federal Projects	452	441,956	-	85,894	85,894
0726	Federal Industrial Services	452	662,999	-	128,853	128,853
0731	IL Clean Water	532	-	2,201,365	(427,833)	(427,833)
0732	Secretary of State DUI Adminis	350	1,413,724	-	274,756	274,756
0733	Tobacco Settlement Recovery	482	11	-	2	2
0733	Tobacco Settlement Recovery	444	265,003	-	51,503	51,503
0737	Energy Administration	420	-	176,386	(34,280)	(34,280)
0740	Medicaid Buy In Program Revolv	478	-	176,550	(34,312)	(34,312)
0745	State's Attorney Appel Prosec Co	295	485,949	-	94,444	94,444
0746	Home Inspection Administration	440	-	485,721	(94,399)	(94,399)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	272	-	53	53
0755	State Employees Def Comp Plan	416	-	794,360	(154,383)	(154,383)
0757	Child Support Administrative	478	-	16,494,269	(3,205,643)	(3,205,643)
0762	Local Initiative	444	662,780	-	128,811	128,811
0763	Tourism Promotions	420/422	801,555	-	155,781	155,781
0765	Federal Surface Mining Control	422	487,286	-	94,703	94,703
0772	Career and Technical Education	684	-	264,842	(51,472)	(51,472)
0773	ISAC Loan Purch Prog Payroll	691	88,780	-	17,254	17,254
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	44,275	-	8,605	8,605
0792	Cemetery Oversight Lcns&Dscepln	440	-	397,060	(77,168)	(77,168)
0795	Bank & Trust Company	440/360	-	566,544	(110,107)	(110,107)
0796	Nuclear Safety Emerg Preparedness	588/360	581,437	-	113,002	113,002
0798	Rehab Servs EL & Second ED Act	444	176,714	-	34,344	34,344
0801	AG State Proj & Crt Order Dist	340	3,405,297	-	661,816	661,816
0802	Personal Property Tax Replace	360	-	10,945,109	(2,127,170)	(2,127,170)
0802	Personal Property Tax Replace	492	-	4,224,486	(821,024)	(821,024)
0802	Personal Property Tax Replace	580	47,113	-	9,156	9,156
0802	Personal Property Tax Replace	548	-	352,263	(68,462)	(68,462)
0802	Personal Property Tax Replace	295	485,961	-	94,446	94,446
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	-	571,154	(111,003)	(111,003)
0823	IL State Dental Disciplinary	440	-	220,457	(42,846)	(42,846)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	753,366	-	146,416	146,416
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	88,409	-	17,182	17,182
0850	Real Estate License Admin	360/440	-	880,553	(171,134)	(171,134)
0855	National Flood Insurance Program	422	265,264	-	51,554	51,554
0859	Federal Energy	420/532	265,058	-	51,514	51,514
0863	Cycle Rider Safety Training	494	618,463	-	120,198	120,198

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0722	Comptroller Debt Recovery Trust Fund	360	\$ (231,708)	\$ (231,708)	\$ (231,708)	\$ (33,685)
0724	Dept of Labor Federal Projects	452	85,894	85,894	85,894	12,486
0726	Federal Industrial Services	452	128,853	128,853	128,853	18,734
0731	IL Clean Water	532	(427,833)	(427,833)	(427,833)	(62,200)
0732	Secretary of State DUI Adminis	350	274,756	274,756	274,756	39,944
0733	Tobacco Settlement Recovery	482	2	2	2	1
0733	Tobacco Settlement Recovery	444	51,503	51,503	51,503	7,488
0737	Energy Administration	420	(34,280)	(34,280)	(34,280)	(4,986)
0740	Medicaid Buy In Program Revolv	478	(34,312)	(34,312)	(34,312)	(4,990)
0745	State's Attorney Appel Prosec Co	295	94,444	94,444	94,444	13,729
0746	Home Inspection Administration	440	(94,399)	(94,399)	(94,399)	(13,726)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	53	53	53	7
0755	State Employees Def Comp Plan	416	(154,383)	(154,383)	(154,383)	(22,445)
0757	Child Support Administrative	478	(3,205,643)	(3,205,643)	(3,205,643)	(466,054)
0762	Local Initiative	444	128,811	128,811	128,811	18,725
0763	Tourism Promotions	420/422	155,781	155,781	155,781	22,650
0765	Federal Surface Mining Control	422	94,703	94,703	94,703	13,771
0772	Career and Technical Education	684	(51,472)	(51,472)	(51,472)	(7,482)
0773	ISAC Loan Purch Prog Payroll	691	17,254	17,254	17,254	2,510
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	8,605	8,605	8,605	1,250
0792	Cemetery Oversight Lcns&Dscepln	440	(77,168)	(77,168)	(77,168)	(11,220)
0795	Bank & Trust Company	440/360	(110,107)	(110,107)	(110,107)	(16,009)
0796	Nuclear Safety Emerg Preparedness	588/360	113,002	113,002	113,002	16,427
0798	Rehab Servs EL & Second ED Act	444	34,344	34,344	34,344	4,994
0801	AG State Proj & Crt Order Dist	340	661,816	661,816	661,816	96,217
0802	Personal Property Tax Replace	360	(2,127,170)	(2,127,170)	(2,127,170)	(309,259)
0802	Personal Property Tax Replace	492	(821,024)	(821,024)	(821,024)	(119,366)
0802	Personal Property Tax Replace	580	9,156	9,156	9,156	1,333
0802	Personal Property Tax Replace	548	(68,462)	(68,462)	(68,462)	(9,953)
0802	Personal Property Tax Replace	295	94,446	94,446	94,446	13,731
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	(111,003)	(111,003)	(111,003)	(16,139)
0823	IL State Dental Disciplinary	440	(42,846)	(42,846)	(42,846)	(6,227)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	146,416	146,416	146,416	21,286
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	17,182	17,182	17,182	2,499
0850	Real Estate License Admin	360/440	(171,134)	(171,134)	(171,134)	(24,883)
0855	National Flood Insurance Program	422	51,554	51,554	51,554	7,494
0859	Federal Energy	420/532	51,514	51,514	51,514	7,488
0863	Cycle Rider Safety Training	494	120,198	120,198	120,198	17,473

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Change in Proportionate Share FY20 Layer

Fund	Fund Name	Agency #	FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021
0722	Comptroller Debt Recovery Trust Fund	360	\$ -	\$ -	\$ -	\$ -
0724	Dept of Labor Federal Projects	452	496,436	-	96,777	96,777
0726	Federal Industrial Services	452	225,938	-	44,045	44,045
0731	IL Clean Water	532	-	1,259,173	(245,467)	(245,467)
0732	Secretary of State DUI Adminis	350	-	134,896	(26,297)	(26,297)
0733	Tobacco Settlement Recovery	482	135,335	-	26,383	26,383
0733	Tobacco Settlement Recovery	444	-	45,070	(8,786)	(8,786)
0737	Energy Administration	420	45,252	-	8,822	8,822
0740	Medicaid Buy In Program Revolv	478	45	-	9	9
0745	State's Attorney Appel Prosec Co	295	-	450,955	(87,911)	(87,911)
0746	Home Inspection Administration	440	180,437	-	35,175	35,175
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	135,164	(26,349)	(26,349)
0755	State Employees Def Comp Plan	416	-	270,380	(52,709)	(52,709)
0757	Child Support Administrative	478	-	30,049,046	(5,857,860)	(5,857,860)
0762	Local Initiative	444	-	225,285	(43,918)	(43,918)
0763	Tourism Promotions	420/422	-	4,551,965	(887,375)	(887,375)
0765	Federal Surface Mining Control	422	-	1,668,095	(325,184)	(325,184)
0772	Career and Technical Education	684	360,931	-	70,361	70,361
0773	ISAC Loan Purch Prog Payroll	691	-	405,700	(79,088)	(79,088)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	-	45,037	(8,780)	(8,780)
0792	Cemetery Oversight Lcns&Dsopl	440	-	901,972	(175,833)	(175,833)
0795	Bank & Trust Company	440/360	-	5,047,713	(984,018)	(984,018)
0796	Nuclear Safety Emerg Preparedness	588/360	-	4,551,567	(887,297)	(887,297)
0798	Rehab Servs EL & Second ED Act	444	-	135,274	(26,371)	(26,371)
0801	AG State Proj & Crt Order Dist	340	-	6,627,878	(1,292,060)	(1,292,060)
0802	Personal Property Tax Replace	360	-	20,494,670	(3,995,298)	(3,995,298)
0802	Personal Property Tax Replace	492	-	4,502,175	(877,669)	(877,669)
0802	Personal Property Tax Replace	580	91,995	-	17,934	17,934
0802	Personal Property Tax Replace	548	-	991,805	(193,346)	(193,346)
0802	Personal Property Tax Replace	295	406,125	-	79,171	79,171
0817	State Police Operations Assist	493	766,854	-	149,493	149,493
0821	Dram Shop	567/444/492	1,535,439	-	299,324	299,324
0823	IL State Dental Disciplinary	440	721,939	-	140,737	140,737
0826	Agriculture Federal Projects	406	586,417	-	114,318	114,318
0828	Hazardous Waste	532	182,064	-	35,492	35,492
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	-	405,923	(79,132)	(79,132)
0850	Real Estate License Admin	360/440	-	3,110,978	(606,464)	(606,464)
0855	National Flood Insurance Program	422	-	315,569	(61,518)	(61,518)
0859	Federal Energy	420/532	45,181	-	8,808	8,808
0863	Cycle Rider Safety Training	494	-	360,710	(70,318)	(70,318)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0722	Comptroller Debt Recovery Trust Fund	360	\$ -	\$ -	\$ -	\$ -
0724	Dept of Labor Federal Projects	452	96,777	96,777	96,777	12,551
0726	Federal Industrial Services	452	44,045	44,045	44,045	5,713
0731	IL Clean Water	532	(245,467)	(245,467)	(245,467)	(31,838)
0732	Secretary of State DUI Adminis	350	(26,297)	(26,297)	(26,297)	(3,411)
0733	Tobacco Settlement Recovery	482	26,383	26,383	26,383	3,420
0733	Tobacco Settlement Recovery	444	(8,786)	(8,786)	(8,786)	(1,140)
0737	Energy Administration	420	8,822	8,822	8,822	1,142
0740	Medicaid Buy In Program Revolv	478	9	9	9	-
0745	State's Attorney Appel Prosec Co	295	(87,911)	(87,911)	(87,911)	(11,400)
0746	Home Inspection Administration	440	35,175	35,175	35,175	4,562
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(26,349)	(26,349)	(26,349)	(3,419)
0755	State Employees Def Comp Plan	416	(52,709)	(52,709)	(52,709)	(6,835)
0757	Child Support Administrative	478	(5,857,860)	(5,857,860)	(5,857,860)	(759,746)
0762	Local Initiative	444	(43,918)	(43,918)	(43,918)	(5,695)
0763	Tourism Promotions	420/422	(887,375)	(887,375)	(887,375)	(115,090)
0765	Federal Surface Mining Control	422	(325,184)	(325,184)	(325,184)	(42,175)
0772	Career and Technical Education	684	70,361	70,361	70,361	9,126
0773	ISAC Loan Purch Prog Payroll	691	(79,088)	(79,088)	(79,088)	(10,260)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	(8,780)	(8,780)	(8,780)	(1,137)
0792	Cemetery Oversight Lcns&Dsclpn	440	(175,833)	(175,833)	(175,833)	(22,807)
0795	Bank & Trust Company	440/360	(984,018)	(984,018)	(984,018)	(127,623)
0796	Nuclear Safety Emerg Preparedness	588/360	(887,297)	(887,297)	(887,297)	(115,082)
0798	Rehab Servs EL & Second ED Act	444	(26,371)	(26,371)	(26,371)	(3,419)
0801	AG State Proj & Crt Order Dist	340	(1,292,060)	(1,292,060)	(1,292,060)	(167,578)
0802	Personal Property Tax Replace	360	(3,995,298)	(3,995,298)	(3,995,298)	(518,180)
0802	Personal Property Tax Replace	492	(877,669)	(877,669)	(877,669)	(113,830)
0802	Personal Property Tax Replace	580	17,934	17,934	17,934	2,325
0802	Personal Property Tax Replace	548	(193,346)	(193,346)	(193,346)	(25,075)
0802	Personal Property Tax Replace	295	79,171	79,171	79,171	10,270
0817	State Police Operations Assist	493	149,493	149,493	149,493	19,389
0821	Dram Shop	567/444/492	299,324	299,324	299,324	38,819
0823	IL State Dental Disciplinary	440	140,737	140,737	140,737	18,254
0826	Agriculture Federal Projects	406	114,318	114,318	114,318	14,827
0828	Hazardous Waste	532	35,492	35,492	35,492	4,604
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	(79,132)	(79,132)	(79,132)	(10,263)
0850	Real Estate License Admin	360/440	(606,464)	(606,464)	(606,464)	(78,658)
0855	National Flood Insurance Program	422	(61,518)	(61,518)	(61,518)	(7,979)
0859	Federal Energy	420/532	8,808	8,808	8,808	1,141
0863	Cycle Rider Safety Training	494	(70,318)	(70,318)	(70,318)	(9,120)

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Total Recognition of Deferred Inflows and Outflows

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0870	Low Income Energy Block Grant	420	\$ (403,990)	\$ (347,973)	\$ (263,795)	\$ (200,145)	\$ (24,691)
0871	Community Services Block Grant	420	(150,970)	(129,903)	(98,247)	(88,164)	(11,263)
0872	Maternal & Child Health Serv Blk	482	(288,688)	(244,641)	(178,450)	(108,016)	(12,564)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(277,124)	(248,877)	(206,427)	(163,750)	(20,365)
0875	Com Dev/Small City Blk Grant	420	(147,150)	(130,393)	(105,211)	(107,366)	(14,013)
0876	Community MH Servs Block Grant	444	(115,081)	(102,632)	(83,925)	(32,293)	(3,080)
0879	Traffic & Crim Conviction Sur	569/493	(493,729)	(424,786)	(321,182)	(191,490)	(22,144)
0882	Sheffield 2/1982 Agreed Order	588	(103,606)	(103,606)	(103,606)	(37,607)	(3,422)
0883	Intra-Agency Services	420	(753,721)	(616,792)	(411,023)	(70,355)	(1,947)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0888	Design Professional Admin & In	440	(229,875)	(214,554)	(191,531)	(163,553)	(20,634)
0894	DNR Federal Projects	422	(382,914)	(334,558)	(261,892)	(267,269)	(34,900)
0896	Public Health Spec State Projects	482	62,650	92,813	138,140	(32,931)	(8,120)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	234,495	270,403	324,364	3,368	(6,732)
0904	IL State Police Federal Projs	493	(659,370)	(558,348)	(406,540)	(236,309)	(27,138)
0905	IL Forestry Development	422	(801,224)	(790,690)	(774,862)	(634,258)	(79,182)
0906	State Police Services	493	(1,388,057)	(1,193,196)	(900,370)	(665,905)	(81,673)
0911	Juvenile Justice Trust	444	7,343	7,822	8,541	8,272	1,064
0912	Cannabis Regulation Fund	440	205,598	219,004	239,149	231,621	29,841
0912	Cannabis Regulation Fund	546	212,941	226,826	247,690	239,894	30,907
0913	Federal Workforce Training	420	(1,088,400)	(935,193)	(704,961)	(520,273)	(63,777)
0920	Metabolic Screening and Treatment	482	(178,052)	(45,432)	153,862	(119,135)	(21,799)
0921	DHS Recoveries Trust	444	(987,515)	(738,073)	(363,228)	(673,015)	(94,734)
0922	Insurance Producer Admin	446/360	(3,483,464)	(3,172,740)	(2,705,803)	(2,390,481)	(303,844)
0925	Coal Technology Assist	422	598,421	706,145	868,026	(80,316)	(31,606)
0929	Violent Crime Victims Assist	340	(1,443,352)	(1,410,795)	(1,361,872)	(1,380,555)	(179,547)
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(34,327)	(4,990)	-
0940	Self-Insurers Security	563	97,428	111,792	133,376	132,618	17,147
0942	Low-Level Rad Waste Fac Dev&Op	588	40,628	46,852	56,205	(20,658)	(4,391)
0944	Enviro Protection Permit & Insp	532	(2,050,111)	(1,926,109)	(1,739,766)	(1,678,164)	(216,595)
0947	Governor's Grant Fund	310	227,626	242,468	264,772	256,438	33,039
0951	Narcotics Profit Forfeiture	295	122,964	137,328	158,912	128,817	16,009
0962	Park & Conservation	422/360	(1,905,142)	(1,075,907)	170,219	1,088,040	159,336
0963	Vehicle Inspection	532	(2,031,456)	(1,905,060)	(1,715,119)	(1,053,325)	(122,322)
0963	Vehicle Inspection	350	(190,241)	(127,043)	(32,073)	(38,454)	(5,284)
0969	Local Tourism Fund	420	40,157	51,170	67,717	171,543	24,514
0971	Build Illinois Bond	420/482/507	185,367	240,904	324,363	351,729	46,084
0973	IL Capital Revolving Loan	420	(173,303)	(173,303)	(173,303)	(85,309)	(9,125)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-

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Actual and Expected Experience

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0870	Low Income Energy Block Grant	420	\$ (17,346)	\$ (17,535)	\$ 3,540	\$ 5,630	\$ 701
0871	Community Services Block Grant	420	(6,523)	(6,594)	1,331	2,117	264
0872	Maternal & Child Health Serv Blk	482	(13,639)	(13,788)	2,783	4,427	551
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(8,747)	(8,843)	1,785	2,839	353
0875	Com Dev/Small City Blk Grant	420	(5,189)	(5,246)	1,059	1,684	210
0876	Community MH Servs Block Grant	444	(3,855)	(3,897)	787	1,251	156
0879	Traffic & Crim Conviction Sur	569/493	(21,348)	(21,582)	4,357	6,930	863
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(42,400)	(42,864)	8,653	13,763	1,713
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0888	Design Professional Admin & In	440	(4,744)	(4,796)	968	1,540	192
0894	DNR Federal Projects	422	(14,973)	(15,137)	3,056	4,860	605
0896	Public Health Spec State Projects	482	(9,340)	(9,442)	1,906	3,032	377
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	(11,119)	(11,241)	2,269	3,609	449
0904	IL State Police Federal Projs	493	(31,281)	(31,623)	6,384	10,154	1,264
0905	IL Forestry Development	422	(3,262)	(3,297)	666	1,059	132
0906	State Police Services	493	(60,339)	(60,999)	12,314	19,586	2,438
0911	Juvenile Justice Trust	444	(148)	(150)	30	48	6
0912	Cannabis Regulation Fund	440	(4,151)	(4,196)	847	1,347	168
0912	Cannabis Regulation Fund	546	(4,299)	(4,346)	877	1,396	174
0913	Federal Workforce Training	420	(47,441)	(47,960)	9,682	15,399	1,917
0920	Metabolic Screening and Treatment	482	(41,066)	(41,515)	8,381	13,330	1,660
0921	DHS Recoveries Trust	444	(77,240)	(78,084)	15,763	25,072	3,121
0922	Insurance Producer Admin	446/360	(96,216)	(97,268)	19,635	31,231	3,888
0925	Coal Technology Assist	422	(33,357)	(33,722)	6,807	10,828	1,348
0929	Violent Crime Victims Assist	340	(10,081)	(10,191)	2,057	3,272	407
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(4,448)	(4,496)	908	1,444	180
0942	Low-Level Rad Waste Fac Dev&Op	588	(1,927)	(1,948)	393	626	78
0944	Enviro Protection Permit & Insp	532	(38,397)	(38,817)	7,836	12,464	1,552
0947	Governor's Grant Fund	310	(4,596)	(4,646)	938	1,492	186
0951	Narcotics Profit Forfeiture	295	(4,448)	(4,496)	908	1,444	180
0962	Park & Conservation	422/360	(256,773)	(259,582)	52,401	83,348	10,377
0963	Vehicle Inspection	532	(39,139)	(39,567)	7,987	12,704	1,582
0963	Vehicle Inspection	350	(19,569)	(19,783)	3,994	6,352	791
0969	Local Tourism Fund	420	(3,410)	(3,447)	696	1,107	138
0971	Build Illinois Bond	420/482/507	(17,197)	(17,385)	3,510	5,582	695
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-

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Assumption Changes

Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0870	Low Income Energy Block Grant	420	\$ (152,413)	\$ (96,207)	\$ (33,104)	\$ (66,650)	\$ (9,446)
0871	Community Services Block Grant	420	(57,318)	(36,180)	(12,449)	(25,065)	(3,552)
0872	Maternal & Child Health Serv Blk	482	(119,846)	(75,650)	(26,030)	(52,408)	(7,428)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(76,858)	(48,515)	(16,693)	(33,610)	(4,763)
0875	Com Dev/Small City Blk Grant	420	(45,594)	(28,780)	(9,903)	(19,938)	(2,826)
0876	Community MH Servs Block Grant	444	(33,870)	(21,379)	(7,356)	(14,811)	(2,099)
0879	Traffic & Crim Conviction Sur	569/493	(187,585)	(118,408)	(40,743)	(82,030)	(11,626)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(372,565)	(235,172)	(80,920)	(162,921)	(23,091)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0888	Design Professional Admin & In	440	(41,686)	(26,313)	(9,054)	(18,229)	(2,584)
0894	DNR Federal Projects	422	(131,570)	(83,050)	(28,577)	(57,535)	(8,154)
0896	Public Health Spec State Projects	482	(82,069)	(51,804)	(17,825)	(35,888)	(5,086)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0903	State Surplus Property Rev	416	(97,701)	(61,671)	(21,220)	(42,724)	(6,055)
0904	IL State Police Federal Projs	493	(274,865)	(173,501)	(59,700)	(120,197)	(17,035)
0905	IL Forestry Development	422	(28,659)	(18,090)	(6,225)	(12,532)	(1,776)
0906	State Police Services	493	(530,189)	(334,668)	(115,155)	(231,850)	(32,860)
0911	Juvenile Justice Trust	444	(1,303)	(822)	(283)	(570)	(81)
0912	Cannabis Regulation Fund	440	(36,475)	(23,024)	(7,922)	(15,950)	(2,261)
0912	Cannabis Regulation Fund	546	(37,778)	(23,846)	(8,205)	(16,520)	(2,341)
0913	Federal Workforce Training	420	(416,856)	(263,130)	(90,540)	(182,290)	(25,836)
0920	Metabolic Screening and Treatment	482	(360,841)	(227,772)	(78,374)	(157,795)	(22,364)
0921	DHS Recoveries Trust	444	(678,694)	(428,408)	(147,410)	(296,790)	(42,064)
0922	Insurance Producer Admin	446/360	(845,436)	(533,660)	(183,626)	(369,706)	(52,398)
0925	Coal Technology Assist	422	(293,102)	(185,013)	(63,661)	(128,172)	(18,166)
0929	Violent Crime Victims Assist	340	(88,582)	(55,915)	(19,240)	(38,737)	(5,490)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(39,080)	(24,668)	(8,488)	(17,090)	(2,422)
0942	Low-Level Rad Waste Fac Dev&Op	588	(16,935)	(10,690)	(3,678)	(7,406)	(1,050)
0944	Enviro Protection Permit & Inp	532	(337,393)	(212,971)	(73,281)	(147,541)	(20,911)
0947	Governor's Grant Fund	310	(40,383)	(25,491)	(8,771)	(17,659)	(2,503)
0951	Narcotics Profit Forfeiture	295	(39,080)	(24,668)	(8,488)	(17,090)	(2,422)
0962	Park & Conservation	422/360	(2,256,234)	(1,424,190)	(490,047)	(986,643)	(139,836)
0963	Vehicle Inspection	532	(343,906)	(217,082)	(74,695)	(150,389)	(21,315)
0963	Vehicle Inspection	350	(171,953)	(108,541)	(37,348)	(75,195)	(10,657)
0969	Local Tourism Fund	420	(29,962)	(18,912)	(6,508)	(13,102)	(1,857)
0971	Build Illinois Bond	420/482/507	(151,110)	(95,385)	(32,821)	(66,080)	(9,365)
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-

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Change in Proportionate Share FY19 Layer

Fund	Fund Name	Agency #	FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0870	Low Income Energy Block Grant	420	\$ -	\$ 572,610	\$ (111,286)	\$ (111,286)
0871	Community Services Block Grant	420	-	131,915	(25,638)	(25,638)
0872	Maternal & Child Health Serv Blk	482	-	572,980	(111,358)	(111,358)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	352,460	(68,500)	(68,500)
0875	Com Dev/Small City Blk Grant	420	-	43,667	(8,487)	(8,487)
0876	Community MH Servs Block Grant	444	-	352,959	(68,597)	(68,597)
0879	Traffic & Crim Conviction Sur	569/493	-	1,013,924	(197,055)	(197,055)
0882	Sheffield 2/1982 Agreed Order	588	-	397,375	(77,229)	(77,229)
0883	Intra-Agency Services	420	-	2,513,993	(488,592)	(488,592)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	-	220,261	(42,807)	(42,807)
0894	DNR Federal Projects	422	-	131,109	(25,481)	(25,481)
0896	Public Health Spec State Projects	482	928,002	-	180,356	180,356
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	1,811,240	-	352,012	352,012
0904	IL State Police Federal Projs	493	-	1,366,450	(265,568)	(265,568)
0905	IL Forestry Development	422	-	882,152	(171,445)	(171,445)
0906	State Police Services	493	-	2,070,440	(402,388)	(402,388)
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	-	1,629,929	(316,775)	(316,775)
0920	Metabolic Screening and Treatment	482	1,195,245	-	232,295	232,295
0921	DHS Recoveries Trust	444	1,021,794	-	198,585	198,585
0922	Insurance Producer Admin	446/360	-	2,948,992	(573,133)	(573,133)
0925	Coal Technology Assist	422	5,345,518	-	1,038,895	1,038,895
0929	Violent Crime Victims Assist	340	2,401	-	467	467
0938	Hearing Instrument Dispen Exam	482	-	176,625	(34,327)	(34,327)
0940	Self-Insurers Security	563	-	44,016	(8,554)	(8,554)
0942	Low-Level Rad Waste Fac Dev&Op	588	441,738	-	85,851	85,851
0944	Enviro Protection Permit & Insp	532	-	790,120	(153,559)	(153,559)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	132,621	-	25,775	25,775
0962	Park & Conservation	422/360	-	8,329,492	(1,618,827)	(1,618,827)
0963	Vehicle Inspection	532	-	4,411,797	(857,428)	(857,428)
0963	Vehicle Inspection	350	-	175,234	(34,057)	(34,057)
0969	Local Tourism Fund	420	-	662,347	(128,726)	(128,726)
0971	Build Illinois Bond	420/482/507	-	352,513	(68,511)	(68,511)
0973	IL Capital Revolving Loan	420	-	529,790	(102,964)	(102,964)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0870	Low Income Energy Block Grant	420	\$ (111,286)	\$ (111,286)	\$ (111,286)	\$ (16,180)
0871	Community Services Block Grant	420	(25,638)	(25,638)	(25,638)	(3,725)
0872	Maternal & Child Health Serv Blk	482	(111,358)	(111,358)	(111,358)	(16,190)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(68,500)	(68,500)	(68,500)	(9,960)
0875	Com Dev/Small City Blk Grant	420	(8,487)	(8,487)	(8,487)	(1,232)
0876	Community MH Servs Block Grant	444	(68,597)	(68,597)	(68,597)	(9,974)
0879	Traffic & Crim Conviction Sur	569/493	(197,055)	(197,055)	(197,055)	(28,649)
0882	Sheffield 2/1982 Agreed Order	588	(77,229)	(77,229)	(77,229)	(11,230)
0883	Intra-Agency Services	420	(488,592)	(488,592)	(488,592)	(71,033)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	(42,807)	(42,807)	(42,807)	(6,226)
0894	DNR Federal Projects	422	(25,481)	(25,481)	(25,481)	(3,704)
0896	Public Health Spec State Projects	482	180,356	180,356	180,356	26,222
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	352,012	352,012	352,012	51,180
0904	IL State Police Federal Projs	493	(265,568)	(265,568)	(265,568)	(38,610)
0905	IL Forestry Development	422	(171,445)	(171,445)	(171,445)	(24,927)
0906	State Police Services	493	(402,388)	(402,388)	(402,388)	(58,500)
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	(316,775)	(316,775)	(316,775)	(46,054)
0920	Metabolic Screening and Treatment	482	232,295	232,295	232,295	33,770
0921	DHS Recoveries Trust	444	198,585	198,585	198,585	28,869
0922	Insurance Producer Admin	446/360	(573,133)	(573,133)	(573,133)	(83,327)
0925	Coal Technology Assist	422	1,038,895	1,038,895	1,038,895	151,043
0929	Violent Crime Victims Assist	340	467	467	467	66
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(34,327)	(4,990)
0940	Self-Insurers Security	563	(8,554)	(8,554)	(8,554)	(1,246)
0942	Low-Level Rad Waste Fac Dev&Op	588	85,851	85,851	85,851	12,483
0944	Enviro Protection Permit & Insp	532	(153,559)	(153,559)	(153,559)	(22,325)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	25,775	25,775	25,775	3,746
0962	Park & Conservation	422/360	(1,618,827)	(1,618,827)	(1,618,827)	(235,357)
0963	Vehicle Inspection	532	(857,428)	(857,428)	(857,428)	(124,657)
0963	Vehicle Inspection	350	(34,057)	(34,057)	(34,057)	(4,949)
0969	Local Tourism Fund	420	(128,726)	(128,726)	(128,726)	(18,717)
0971	Build Illinois Bond	420/482/507	(68,511)	(68,511)	(68,511)	(9,958)
0973	IL Capital Revolving Loan	420	(102,964)	(102,964)	(102,964)	(14,970)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-

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Change in Proportionate Share FY20 Layer

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY20 Base Layer Deferred Outflow</u>	<u>FY20 Base Layer Deferred Inflow</u>	<u>2020</u>	<u>2021</u>
0870	Low Income Energy Block Grant	420	\$ -	\$ 630,671	\$ (122,945)	\$ (122,945)
0871	Community Services Block Grant	420	-	315,430	(61,491)	(61,491)
0872	Maternal & Child Health Serv Blk	482	-	224,912	(43,845)	(43,845)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	631,050	(123,019)	(123,019)
0875	Com Dev/Small City Blk Grant	420	-	450,797	(87,880)	(87,880)
0876	Community MH Servs Block Grant	444	-	44,932	(8,759)	(8,759)
0879	Traffic & Crim Conviction Sur	569/493	-	450,086	(87,741)	(87,741)
0882	Sheffield 2/1982 Agreed Order	588	-	135,307	(26,377)	(26,377)
0883	Intra-Agency Services	420	768,611	-	149,836	149,836
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	-	721,432	(140,638)	(140,638)
0894	DNR Federal Projects	422	-	1,081,801	(210,890)	(210,890)
0896	Public Health Spec State Projects	482	-	134,896	(26,297)	(26,297)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	-	44,611	(8,697)	(8,697)
0904	IL State Police Federal Projs	493	-	449,647	(87,656)	(87,656)
0905	IL Forestry Development	422	-	3,066,828	(597,858)	(597,858)
0906	State Police Services	493	-	2,026,956	(395,141)	(395,141)
0911	Juvenile Justice Trust	444	45,109	-	8,794	8,794
0912	Cannabis Regulation Fund	440	1,263,054	-	246,224	246,224
0912	Cannabis Regulation Fund	546	1,308,164	-	255,018	255,018
0913	Federal Workforce Training	420	-	1,576,498	(307,328)	(307,328)
0920	Metabolic Screening and Treatment	482	-	43,295	(8,440)	(8,440)
0921	DHS Recoveries Trust	444	-	2,206,621	(430,166)	(430,166)
0922	Insurance Producer Admin	446/360	-	10,098,729	(1,968,679)	(1,968,679)
0925	Coal Technology Assist	422	-	584,863	(114,015)	(114,015)
0929	Violent Crime Victims Assist	340	-	6,900,244	(1,345,156)	(1,345,156)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	766,939	-	149,510	149,510
0942	Low-Level Rad Waste Fac Dev&Op	588	-	135,224	(26,361)	(26,361)
0944	Enviro Protection Permit & Insp	532	-	7,801,046	(1,520,762)	(1,520,762)
0947	Governor's Grant Fund	310	1,398,381	-	272,605	272,605
0951	Narcotics Profit Forfeiture	295	721,836	-	140,717	140,717
0962	Park & Conservation	422/360	11,422,255	-	2,226,692	2,226,692
0963	Vehicle Inspection	532	-	4,057,504	(790,983)	(790,983)
0963	Vehicle Inspection	350	181,272	-	35,338	35,338
0969	Local Tourism Fund	420	1,037,508	-	202,255	202,255
0971	Build Illinois Bond	420/482/507	2,165,679	-	422,185	422,185
0973	IL Capital Revolving Loan	420	-	360,820	(70,339)	(70,339)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-

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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0870	Low Income Energy Block Grant	420	\$ (122,945)	\$ (122,945)	\$ (122,945)	\$ (15,946)
0871	Community Services Block Grant	420	(61,491)	(61,491)	(61,491)	(7,975)
0872	Maternal & Child Health Serv Blk	482	(43,845)	(43,845)	(43,845)	(5,687)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(123,019)	(123,019)	(123,019)	(15,955)
0875	Com Dev/Small City Blk Grant	420	(87,880)	(87,880)	(87,880)	(11,397)
0876	Community MH Servs Block Grant	444	(8,759)	(8,759)	(8,759)	(1,137)
0879	Traffic & Crim Conviction Sur	569/493	(87,741)	(87,741)	(87,741)	(11,381)
0882	Sheffield 2/1982 Agreed Order	588	(26,377)	(26,377)	(26,377)	(3,422)
0883	Intra-Agency Services	420	149,836	149,836	149,836	19,431
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	(140,638)	(140,638)	(140,638)	(18,242)
0894	DNR Federal Projects	422	(210,890)	(210,890)	(210,890)	(27,351)
0896	Public Health Spec State Projects	482	(26,297)	(26,297)	(26,297)	(3,411)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	(8,697)	(8,697)	(8,697)	(1,126)
0904	IL State Police Federal Projs	493	(87,656)	(87,656)	(87,656)	(11,367)
0905	IL Forestry Development	422	(597,858)	(597,858)	(597,858)	(77,538)
0906	State Police Services	493	(395,141)	(395,141)	(395,141)	(51,251)
0911	Juvenile Justice Trust	444	8,794	8,794	8,794	1,139
0912	Cannabis Regulation Fund	440	246,224	246,224	246,224	31,934
0912	Cannabis Regulation Fund	546	255,018	255,018	255,018	33,074
0913	Federal Workforce Training	420	(307,328)	(307,328)	(307,328)	(39,858)
0920	Metabolic Screening and Treatment	482	(8,440)	(8,440)	(8,440)	(1,095)
0921	DHS Recoveries Trust	444	(430,166)	(430,166)	(430,166)	(55,791)
0922	Insurance Producer Admin	446/360	(1,968,679)	(1,968,679)	(1,968,679)	(255,334)
0925	Coal Technology Assist	422	(114,015)	(114,015)	(114,015)	(14,788)
0929	Violent Crime Victims Assist	340	(1,345,156)	(1,345,156)	(1,345,156)	(174,464)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	149,510	149,510	149,510	19,389
0942	Low-Level Rad Waste Fac Dev&Op	588	(26,361)	(26,361)	(26,361)	(3,419)
0944	Enviro Protection Permit & Inp	532	(1,520,762)	(1,520,762)	(1,520,762)	(197,236)
0947	Governor's Grant Fund	310	272,605	272,605	272,605	35,356
0951	Narcotics Profit Forfeiture	295	140,717	140,717	140,717	18,251
0962	Park & Conservation	422/360	2,226,692	2,226,692	2,226,692	288,795
0963	Vehicle Inspection	532	(790,983)	(790,983)	(790,983)	(102,589)
0963	Vehicle Inspection	350	35,338	35,338	35,338	4,582
0969	Local Tourism Fund	420	202,255	202,255	202,255	26,233
0971	Build Illinois Bond	420/482/507	422,185	422,185	422,185	54,754
0973	IL Capital Revolving Loan	420	(70,339)	(70,339)	(70,339)	(9,125)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-

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Total Recognition of Deferred Inflows and Outflows

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0988	Attorney General Federal Grant	340	\$ (86,128)	\$ (77,510)	\$ (64,559)	\$ (18,095)	\$ (1,343)
0991	Abandoned Minded Lands Reclam	422	(433,939)	(343,930)	(208,669)	(76,192)	(7,178)
0997	Insurance Financial Regulation	446	(1,789,651)	(1,416,687)	(856,218)	(854,455)	(111,696)
UNIV	Chicago State Univ	608	(286,323)	(229,349)	(143,732)	(168,627)	(22,558)
UNIV	Eastern IL Univ	612	(353,645)	(270,817)	(146,348)	195,606	32,711
UNIV	Governor's State Univ	616	(1,267,296)	(1,192,128)	(1,079,171)	(601,030)	(67,584)
UNIV	Northeastern State Univ	620	(2,219,038)	(1,815,431)	(1,208,916)	(1,319,913)	(174,628)
UNIV	Western IL Univ	628	(501,194)	(316,867)	(39,870)	(334,791)	(50,380)
UNIV	Illinois State Univ	636	(1,047,457)	(766,895)	(345,285)	(1,017,439)	(147,474)
UNIV	Northern IL Univ	644	(1,951,099)	(1,471,368)	(750,457)	(698,980)	(90,695)
UNIV	Southern IL Univ	664	(7,784,206)	(6,319,638)	(4,118,772)	(5,504,922)	(748,142)
UNIV	University of IL	676	(61,813,245)	(49,221,986)	(30,300,577)	(37,482,133)	(5,050,615)
UNIV	University of IL - Foundation	676A	280,817	750,494	1,456,297	(202,678)	(64,043)
UNIV	University of IL - Alumni Association	676B	597,606	637,823	698,258	773	(15,390)
			<u>\$ (1,447,542,187)</u>	<u>\$ (968,768,877)</u>	<u>\$ (249,296,331)</u>	<u>\$ (519,952,654)</u>	<u>\$ (74,580,700)</u>
0455	IL State Toll Highway	557	(21,689,553)	(15,649,752)	(6,573,490)	(8,159,716)	(1,108,082)
	<b>Grand Total</b>		<u><u>\$ (1,469,231,740)</u></u>	<u><u>\$ (984,418,629)</u></u>	<u><u>\$ (255,869,821)</u></u>	<u><u>\$ (528,112,370)</u></u>	<u><u>\$ (75,688,782)</u></u>

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			Actual and Expected Experience				
Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0988	Attorney General Federal Grant	340	\$ (2,669)	\$ (2,698)	\$ 545	\$ 866	\$ 108
0991	Abandoned Minded Lands Reclam	422	(27,871)	(28,176)	5,688	9,047	1,126
0997	Insurance Financial Regulation	446	(115,489)	(116,752)	23,568	37,487	4,667
UNIV	Chicago State Univ	608	(17,642)	(17,835)	3,600	5,727	713
UNIV	Eastern IL Univ	612	(25,648)	(25,928)	5,234	8,325	1,036
UNIV	Governor's State Univ	616	(23,276)	(23,530)	4,750	7,555	941
UNIV	Northeastern State Univ	620	(124,977)	(126,344)	25,505	40,567	5,050
UNIV	Western IL Univ	628	(57,077)	(57,702)	11,648	18,527	2,307
UNIV	Illinois State Univ	636	(86,876)	(87,826)	17,729	28,200	3,511
UNIV	Northern IL Univ	644	(148,549)	(150,174)	30,315	48,219	6,003
UNIV	Southern IL Univ	664	(453,504)	(458,465)	92,549	147,206	18,327
UNIV	University of IL	676	(3,898,890)	(3,941,543)	795,670	1,265,569	157,559
UNIV	University of IL - Foundation	676A	(145,436)	(147,027)	29,680	47,208	5,877
UNIV	University of IL - Alumni Association	676B	(12,453)	(12,589)	2,541	4,042	503
			\$ (148,252,415)	\$ (149,874,253)	\$ 30,254,757	\$ 48,122,314	\$ 5,991,055
0455	IL State Toll Highway	557	(1,870,228)	(1,890,688)	381,669	607,071	75,578
<b>Grand Total</b>			<u>\$ (150,122,643)</u>	<u>\$ (151,764,941)</u>	<u>\$ 30,636,426</u>	<u>\$ 48,729,385</u>	<u>\$ 6,066,633</u>

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			Assumption Changes				
Fund	Fund Name	Agency #	2021	2022	2023	2024	2025
0988	Attorney General Federal Grant	340	\$ (23,448)	\$ (14,801)	\$ (5,093)	\$ (10,254)	\$ (1,453)
0991	Abandoned Minded Lands Reclam	422	(244,903)	(154,589)	(53,192)	(107,095)	(15,179)
0997	Insurance Financial Regulation	446	(1,014,784)	(640,557)	(220,408)	(443,762)	(62,894)
UNIV	Chicago State Univ	608	(155,018)	(97,851)	(33,669)	(67,789)	(9,608)
UNIV	Eastern IL Univ	612	(225,363)	(142,255)	(48,948)	(98,550)	(13,967)
UNIV	Governor's State Univ	616	(204,520)	(129,098)	(44,421)	(89,436)	(12,676)
UNIV	Northeastern State Univ	620	(1,098,156)	(693,182)	(238,516)	(480,220)	(68,061)
UNIV	Western IL Univ	628	(501,530)	(316,578)	(108,931)	(219,317)	(31,084)
UNIV	Illinois State Univ	636	(763,368)	(481,856)	(165,801)	(333,818)	(47,312)
UNIV	Northern IL Univ	644	(1,305,281)	(823,925)	(283,503)	(570,795)	(80,898)
UNIV	Southern IL Univ	664	(3,984,885)	(2,515,356)	(865,504)	(1,742,576)	(246,974)
UNIV	University of IL	676	(34,259,067)	(21,625,155)	(7,440,959)	(14,981,369)	(2,123,300)
UNIV	University of IL - Foundation	676A	(1,277,925)	(806,657)	(277,561)	(558,832)	(79,203)
UNIV	University of IL - Alumni Association	676B	(109,425)	(69,072)	(23,767)	(47,851)	(6,782)
			\$ (1,302,675,636)	\$ (822,280,488)	\$ (282,936,952)	\$ (569,655,460)	\$ (80,736,906)
0455	IL State Toll Highway	557	(16,433,461)	(10,373,200)	(3,569,295)	(7,186,295)	(1,018,509)
<b>Grand Total</b>			\$ (1,319,109,097)	\$ (832,653,688)	\$ (286,506,247)	\$ (576,841,755)	\$ (81,755,415)

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		<u>Change in Proportionate Share FY19 Layer</u>				
<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>FY19 Base Layer Deferred Outflow</u>	<u>FY19 Base Layer Deferred Inflow</u>	<u>2019</u>	<u>2020</u>
0988	Attorney General Federal Grant	340	\$ -	\$ 308,900	\$ (60,034)	\$ (60,034)
0991	Abandoned Minded Lands Reclam	422	-	1,101,933	(214,159)	(214,159)
0997	Insurance Financial Regulation	446	-	1,271,558	(247,126)	(247,126)
UNIV	Chicago State Univ	608	-	42,732	(8,305)	(8,305)
UNIV	Eastern IL Univ	612	-	2,338,847	(454,552)	(454,552)
UNIV	Governor's State Univ	616	-	3,132,869	(608,870)	(608,870)
UNIV	Northeastern State Univ	620	-	696,275	(135,320)	(135,320)
UNIV	Western IL Univ	628	1,152,460	-	223,979	223,979
UNIV	Illinois State Univ	636	3,098,310	-	602,153	602,153
UNIV	Northern IL Univ	644	-	1,931,841	(375,451)	(375,451)
UNIV	Southern IL Univ	664	3,394,099	-	659,639	659,639
UNIV	University of IL	676	668,559	-	129,934	129,934
UNIV	University of IL - Foundation	676A	8,400,302	-	1,632,589	1,632,589
UNIV	University of IL - Alumni Association	676B	4,063,394	-	789,716	789,716
			<u>\$ 1,129,764,304</u>	<u>\$ 1,118,894,676</u>	<u>\$ 2,112,500</u>	<u>\$ 2,112,500</u>
0455	IL State Toll Highway	557	-	10,869,628	(2,112,500)	(2,112,500)
<b>Grand Total</b>			<u>\$ 1,129,764,304</u>	<u>\$ 1,129,764,304</u>	<u>\$ -</u>	<u>\$ -</u>

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Change in Proportionate Share FY19 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0988	Attorney General Federal Grant	340	\$ (60,034)	\$ (60,034)	\$ (60,034)	\$ (8,730)
0991	Abandoned Minded Lands Reclam	422	(214,159)	(214,159)	(214,159)	(31,138)
0997	Insurance Financial Regulation	446	(247,126)	(247,126)	(247,126)	(35,928)
UNIV	Chicago State Univ	608	(8,305)	(8,305)	(8,305)	(1,207)
UNIV	Eastern IL Univ	612	(454,552)	(454,552)	(454,552)	(66,087)
UNIV	Governor's State Univ	616	(608,870)	(608,870)	(608,870)	(88,519)
UNIV	Northeastern State Univ	620	(135,320)	(135,320)	(135,320)	(19,675)
UNIV	Western IL Univ	628	223,979	223,979	223,979	32,565
UNIV	Illinois State Univ	636	602,153	602,153	602,153	87,545
UNIV	Northern IL Univ	644	(375,451)	(375,451)	(375,451)	(54,586)
UNIV	Southern IL Univ	664	659,639	659,639	659,639	95,904
UNIV	University of IL	676	129,934	129,934	129,934	18,889
UNIV	University of IL - Foundation	676A	1,632,589	1,632,589	1,632,589	237,357
UNIV	University of IL - Alumni Association	676B	789,716	789,716	789,716	114,814
			\$ 2,112,500	\$ 2,112,500	\$ 2,112,500	\$ 307,128
0455	IL State Toll Highway	557	(2,112,500)	(2,112,500)	(2,112,500)	(307,128)
	<b>Grand Total</b>		\$ -	\$ -	\$ -	\$ -



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Change in Proportionate Share FY20 Layer						
Fund	Fund Name	Agency #	FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021
0988	Attorney General Federal Grant	340	\$ 117	\$ -	\$ 23	\$ 23
0991	Abandoned Minded Lands Reclam	422	271,845	-	52,994	52,994
0997	Insurance Financial Regulation	446	-	2,114,729	(412,252)	(412,252)
UNIV	Chicago State Univ	608	-	540,453	(105,358)	(105,358)
UNIV	Eastern IL Univ	612	1,805,232	-	351,918	351,918
UNIV	Governor's State Univ	616	-	2,208,999	(430,630)	(430,630)
UNIV	Northeastern State Univ	620	-	4,414,542	(860,585)	(860,585)
UNIV	Western IL Univ	628	-	854,433	(166,566)	(166,566)
UNIV	Illinois State Univ	636	-	4,100,503	(799,366)	(799,366)
UNIV	Northern IL Univ	644	-	624,890	(121,818)	(121,818)
UNIV	Southern IL Univ	664	-	20,546,775	(4,005,456)	(4,005,456)
UNIV	University of IL	676	-	122,010,984	(23,785,222)	(23,785,222)
UNIV	University of IL - Foundation	676A	367,228	-	71,589	71,589
UNIV	University of IL - Alumni Association	676B	-	360,271	(70,232)	(70,232)
			\$ 1,605,758,715	\$ 1,599,226,744	\$ 1,273,364	\$ 1,273,364
0455	IL State Toll Highway	557	-	6,531,971	(1,273,364)	(1,273,364)
<b>Grand Total</b>			<u>\$ 1,605,758,715</u>	<u>\$ 1,605,758,715</u>	<u>\$ -</u>	<u>\$ -</u>

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Change in Proportionate Share FY20 Layer (Continued)

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
0988	Attorney General Federal Grant	340	\$ 23	\$ 23	\$ 23	\$ 2
0991	Abandoned Minded Lands Reclam	422	52,994	52,994	52,994	6,875
0997	Insurance Financial Regulation	446	(412,252)	(412,252)	(412,252)	(53,469)
UNIV	Chicago State Univ	608	(105,358)	(105,358)	(105,358)	(13,663)
UNIV	Eastern IL Univ	612	351,918	351,918	351,918	45,642
UNIV	Governor's State Univ	616	(430,630)	(430,630)	(430,630)	(55,849)
UNIV	Northeastern State Univ	620	(860,585)	(860,585)	(860,585)	(111,617)
UNIV	Western IL Univ	628	(166,566)	(166,566)	(166,566)	(21,603)
UNIV	Illinois State Univ	636	(799,366)	(799,366)	(799,366)	(103,673)
UNIV	Northern IL Univ	644	(121,818)	(121,818)	(121,818)	(15,800)
UNIV	Southern IL Univ	664	(4,005,456)	(4,005,456)	(4,005,456)	(519,495)
UNIV	University of IL	676	(23,785,222)	(23,785,222)	(23,785,222)	(3,084,874)
UNIV	University of IL - Foundation	676A	71,589	71,589	71,589	9,283
UNIV	University of IL - Alumni Association	676B	(70,232)	(70,232)	(70,232)	(9,111)
			\$ 1,273,364	\$ 1,273,364	\$ 1,273,364	\$ 165,151
0455	IL State Toll Highway	557	(1,273,364)	(1,273,364)	(1,273,364)	(165,151)
	<b>Grand Total</b>		\$ -	\$ -	\$ -	\$ -

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NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS BY FUND,  
UNIVERSITY SPECIAL FUNDING SITUATIONS,  
OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND, AND DEFERRED  
AMOUNTS BY MEASUREMENT YEAR  
Year Ended June 30, 2020

**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).

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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 account of the General Fund in the Department's financial statements..

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

**C. Benefit Provisions**

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

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**D. Nature of Schedules**

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

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

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

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NOTES TO THE SCHEDULES (Continued)

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 2020 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 2020.

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.

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NOTES TO THE SCHEDULES (Continued)

**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 2020 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 2020 by each agency is appropriate as the basis because it is representative of future contributions. The actual GRF covered payroll for each fiscal year was determined through downloads from SAMS expenditure tables, specifically detail object code "1120" for covered payroll transactions, excluding State Universities. Prior to calculating the secondary allocation of GRF, the estimated contributions relating to State Universities were deducted from the total budget appropriation requested amount.

For the Toll Highway Authority (THA), only those "1180" expenses paid to the State for Group Insurance costs related to Illinois State Police employees will be included. All other THA "1180" expenditures will be excluded as the payments for THA current employees do not relate to SEGIP and the payments for retirees will be accounted for separately as explained in the next paragraph.

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

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

The Total OPEB liability (TOL) was determined by an actuarial valuation performed as of June 30, 2019 and measured as of June 30, 2020. SEGIP allocates the TOL, less the separately stated THA portion, to funds and agencies of the State of Illinois based on the allocation percentages calculated within the Schedule of Employer Allocations by Fund.

The fiscal year 2020 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, 2020 as follows:

<b>Description</b>	<b>Amount</b>
Employer Contributions (DOC "1180" SAMS Expenditures)	\$ 2,489,551,240
Adjustments:	
University Contributions (University Benefit Analysis)	<u>84,794,048</u>
Employer Contributions - before exclusions	2,574,345,288
Excluded IL State Toll Highway Revenue	(27,641,003)
Excluded Funds	(29,773,574)
Excluded Misc. amounts	(10,638)
Rounding	<u>(7)</u>
Employer Contributions to be Allocated	<u>\$ 2,516,920,066</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 retiree reimbursements and amounts not paid to SEGIP.

Excluded Funds – Funds excluded from the allocation include internal service funds, the State Employee Retirement System (Pension Trust Fund), the Judges Retirement System (Pension Trust Fund), the General Assembly Retirement System (Pension Trust Fund) and the Illinois State Board of Investments (Pension Investment Fund). Allocation to these funds would not be appropriate because the allocated OPEB costs for these funds ultimately must be recovered through charges to other State funds. By excluding them from the allocation denominator, their cost is recognized by other funds included in the OPEB allocation schedule.

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

The detail for the FY 2020 funds excluded from the allocation are as follows:

Fund Number	Fund Name	Agency Number	Employer Paid Contributions
0301	Working Capital Revolving	426	\$ 1,680,370
0303	State Garage Revolving	416	3,061,185
0304	Technology Management Revolving	448	13,545,183
0314	Facilities Management Revolving	416	5,752,224
0317	Professional Services	416	3,425,808
0332	Workers' Compensation Revolving	416	75,923
0342	Audit Expense Fund	103	44,339
0407	Grant Accountability and Transparency Fund	507	210,071
0477	Judges Retirement System	275	121,385
0479	State Employees' Retirement Sys	589	1,657,116
0481	General Assembly Retirement	131	30,674
0529	IL State Board of Investments	555	169,296
			\$ 29,773,574

The FY 2020 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, 2020 as follows:

Description	Amount
GRF Covered Payroll (DOC "1120 SAMS Expenditures)	\$ 3,032,611,686
Exclude State University GRF Covered Payroll	(15,507,617)
Total GRF Covered Payroll	\$ 3,017,104,069

**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.



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

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

The components of OPEB expense are as follows:

<b>Description</b>	<b>Amount</b>
Service Cost	\$ 1,454,468,459
Interest on the Total OPEB Liability	1,174,779,486
OPEB Plan Operating Expenses	12,318,037
Recognition of Outflow/(Inflow) due to Liability Experience	(150,122,643)
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(1,319,109,098)</u>
Total OPEB Expense	<u>\$ 1,172,334,241</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 5.129697 years.

**I. NET OPEB Liability**

The net OPEB liability for SEGIP for fiscal year 2020 is as follows:

<b>Description</b>	<b>Amount</b>
Net OPEB Liability at June 30, 2019	\$ 43,889,169,017
Total OPEB Expense	1,172,334,241
Employer Contributions	(1,170,511,962)
Change in Liability Experience Outflows/(Inflows) Recognized in Current Liabilities	390,066,431
Change in Assumption Updates Outflows/(Inflows) Recognized in Current Liabilities	<u>(1,914,431,425)</u>
Total OPEB Liability at June 30, 2020	<u>\$ 42,366,626,302</u>

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**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, 2020, using the current single discount rate of 2.45%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease 1.45%	Current Single Discount Rate Assumption 2.45%	1% Increase 3.45%
\$49,869,306,145	\$42,366,626,302	\$36,382,968,692

**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, 2020, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key current trend rates are 8.25% in 2021 decreasing to an ultimate trend rate of 4.25% in 2037.

1% Decrease(a)	Healthcare Cost Trend Rates Assumption	1% Increase(b)
\$35,467,145,913	\$42,366,626,302	\$51,413,698,526

(a) One percentage point decrease in healthcare trend rates are 7.25% in 2021 decreasing to an ultimate trend rate of 3.25% in 2037.

(b) One percentage point increase in healthcare trend rates are 9.25% in 2021 decreasing to an ultimate trend rate of 5.25% in 2037.

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**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, 2020:

<b>Difference between Actual and Expected Experience</b>					
<b>Measurement Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total</b>
<b>Amount Established</b>	\$16,224,332	\$(1,096,156,816)	\$69,152,774	\$239,943,788	
<b>Recognition Period</b>	5.448481	5.138662	5.145386	5.129697	
<b>Annual Recognized</b>	2,977,772	(213,315,609)	13,439,764	46,775,431	
<b>Amount Recognized (a)</b>					
2017	2,977,772	-	-	-	\$2,977,772
2018	2,977,772	(213,315,609)	-	-	(210,337,837)
2019	2,977,772	(213,315,609)	13,439,764	-	(196,898,073)
2020	2,977,772	(213,315,609)	13,439,764	46,775,431	(150,122,642)
2021	2,977,772	(213,315,609)	13,439,764	46,775,431	(150,122,642)
2022	1,335,472	(213,315,609)	13,439,764	46,775,431	(151,764,942)
2023	-	(29,578,77)	13,439,764	46,775,431	30,636,424
2024	-	-	1,953,954	46,775,431	48,729,385
2025	-	-	-	6,066,633	6,066,633
<b>Deferred Balance (b)</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)	55,713,010	-	(606,521,572)
2020	4,313,244	(456,209,989)	42,273,246	193,168,357	(216,455,142)
2021	1,335,472	(242,894,380)	28,833,482	146,392,926	(66,332,500)
2022	-	(29,578,771)	15,393,718	99,617,495	85,432,442
2023	-	-	1,953,954	52,842,064	54,796,018
2024	-	-	-	6,066,633	6,066,633
2025	-	-	-	-	-

(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).

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**M. Change of Assumption**

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

<b>Changes in Assumptions</b>					
<b>Measurement Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total</b>
<b>Amount Established</b>	\$(4,805,714,863)	\$(898,312,224)	\$1,893,969,860	\$(3,233,540,523)	
<b>Recognition Period</b>	5.448481	5.138662	5.145386	5.129697	
<b>Annual Recognized</b>	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	
<b>Amount Recognized (a)</b>					
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)	368,090,919	-	(688,752,076)
2020	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,319,109,098)
2021	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,319,109,098)
2022	(395,572,968)	(174,814,616)	368,090,919	(630,357,022)	(832,653,687)
2023	-	(24,240,144)	368,090,919	(630,357,022)	(286,506,247)
2024	-	-	53,515,265	(630,357,022)	(576,841,757)
2025	-	-	-	(81,755,413)	(81,755,413)
<b>Deferred Balance (b)</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)	1,525,878,941	-	(1,182,434,777)
2020	(1,277,601,347)	(373,869,376)	1,157,788,022	(2,603,183,501)	(3,096,866,202)
2021	(395,572,968)	(199,054,760)	789,697,103	(1,972,826,479)	(1,777,757,104)
2022	-	(24,240,144)	421,606,184	(1,342,469,457)	(945,103,417)
2023	-	-	53,515,265	(712,112,435)	(658,597,170)
2024	-	-	-	(81,755,413)	(81,755,413)
2025	-	-	-	-	-

(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).

**N. Restatement**

The amounts previously reported had not considered the statutory requirement for the Illinois Toll Highway Authority to reimburse CMS for its proportionate share of retiree OPEB costs. As such the following items in the Schedule of Employer Allocations by Fund and the Schedule of Other Post Employment Benefits by Fund as of July 1, 2019 have been restated from amounts previously reported for those schedules as of June 30, 2019. The total balances for the following specific elements did not change, but the amount allocated to each agency was impacted by the change, including:

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- FY19 Primary and Secondary Allocation percentages
- Beginning Total OPEB Liability
- Deferred Outflows/(Inflows) of resources - Changes in Proportion
- OPEB Expense – Net Amortization of Deferred Amounts from Changes in Proportion

**Requests for Information**

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

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2020-001. **FINDING** (Failure to Separately State Specified OPEB Balances for Tollway)

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

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

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

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

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

Because the “True Tollway Employees” and “ISP District 15 Support Staff” participate in the Tollway’s group insurance program until retirement, the Department has not charged the “retiree-load” built into active-employee SEGIP contributions to fund pay-as-you-go costs associated with retirees participating in SEGIP. Rather, the Tollway reimburses SEGIP for the pro rata share of the cost of providing retiree benefits to those retirees who had service in “True Tollway Employees” and “ISP District 15 Support Staff” positions compared to their total service credit to the State as determined by the State Employees’ Retirement System of Illinois (SERS), as required by the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/11).

During our review of the SEGIP allocation, we noted the Department only considered current employee contributions (accounted for within detail object code 1180 group insurance contributions) to SEGIP within its allocation methodology. Both the Department and the Tollway failed to identify the pro rata share for “True Tollway Employees” and “ISP District 15 Support Staff” had not been considered in SEGIP’s allocation methodology, which resulted in a material allocation error.

A collateral problem to this matter is the contributions reported in SEGIP’s allocation for the Illinois State Toll Highway Authority Fund (Fund 455), while excluding detail object code 1180 group insurance contributions to the Tollway’s own group insurance plan, did not exclude contributions to finance the specific-liability associated with retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups. Therefore, Fund 455’s contributions which should have been limited to only the “ISP District 15 State Troopers” groups were significantly overstated.

Department officials indicated they were unaware how the Tollway’s unique employee groups and activity impacted the SEGIP allocation due to an incomplete understanding of the overall process.

After these errors were brought to the attention of Department officials, the Department recomputed SEGIP’s Fiscal Year 2019 allocation (the beginning balance of Fiscal Year 2020) and corrected SEGIP’s Fiscal Year 2020 allocation. As such, Fiscal Year 2020’s beginning balances are presented in this report along with SEGIP’s ending balances as reflected in the Table of Contents.

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Department officials are responsible for developing SEGIP's allocation methodology and accurately preparing this allocation using all available information known to any person or bureau at the Department in accordance with the requirements of Statement No. 75 of the Governmental Accounting Standards Board. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports. Finally, the Government Accountability Office's *Standards for Internal Control in the Federal Government (Green Book)* endorses an entity's management:

- 1) communicating quality information down and across internal reporting lines to help support the entity's internal control system, achieve management's objectives, and address related risks (§ 14.02 and § 14.03);
- 2) having open communication with, and obtaining quality information from, external parties using established reporting lines to help achieve management's objectives and address related risks (§ 15.02 and § 15.03); and,
- 3) engaging in ongoing monitoring of the operating effectiveness of controls by performing regular management and supervisory activities, comparisons, and reconciliations (§ 16.05), which include ensuring unpaid billings are promptly identified, collected, and considered for impacts on other Department functions such as preparing SEGIP's allocation.

Failure to identify these errors in the allocation of SEGIP's OPEB activity resulted in:

- 1) a material misstatement of SEGIP's allocation schedules;
- 2) a material misstatement within the Tollway's Calendar Year 2018 and 2019 financial statements, which necessitated a restatement of these balances in the Tollway's Calendar Year 2020 financial statements; and,
- 3) delays in the Tollway being able to complete its Calendar Year 2020 financial statements, which hampered the Tollway's ability to provide timely, complete, and accurate financial information to its bondholders and ratings agencies.

Further, these errors will impact the beginning balances of OPEB activity reported in various State agencies' and public universities' Fiscal Year 2021 financial statements, which may necessitate restatements at those entities. Finally, failure to timely complete the Fiscal Year 2020 allocation report may delay Fiscal Year 2021 financial reporting at various State agencies and public universities as the preceding fiscal year's allocation report is a critical part of the next fiscal year's financial reporting process, which could delay completion of the State's Fiscal Year 2021 financial statements. (Finding Code No. 2020-001)



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**RECOMMENDATION**

We recommend the Department take immediate action to enhance the Department's internal controls to make certain SEGIP's allocation on a go-forward basis is complete and accurate by ensuring:

- 1) Department officials have a thorough understanding of the Tollway's various types of employees and unique statutory provision impacts SEGIP and
- 2) detail object code 1180 group insurance contributions from the Tollway used in SEGIP's allocation are limited to contributions associated with ISP District 15 State Troopers only, which are annually reconciled between the Department's records and Tollway's records.

Further, the Department should enhance its internal and external communications to help ensure all information impacting SEGIP has been considered and accounted for when preparing SEGIP's annual allocation.

**DEPARTMENT RESPONSE**

The Department agrees with the finding and recommendation. The Department will continue to enhance its internal controls to help ensure SEGIP'S allocation is complete and accurate. Additionally, the Department will also continue to strengthen its internal and external communications to help ensure all information impacting SEGIP has been considered.

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2020-002. **FINDING** (Noncompliance with the State Employees Group Insurance Act of 1971)

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

The State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/5) ordains the Department's Director as the administrator of SEGIP to fulfill the State's policy of assuring affordable, quality benefits are provided to the State's eligible employees and retirees and their dependents.

As further described in Finding 2020-001, employee-related costs incurred by the Tollway include both Tollway employees and staff of the Illinois State Police (ISP) and consist of four groups. The "True Tollway Employees" and "ISP District 15 Support Staff" groups are paid on Tollway payroll vouchers and participate in the Tollway's group insurance program until they transition to SEGIP for their OPEB at retirement. As these groups participate in the Tollway's group insurance program until retirement, the Department has not collected the "retiree-load" charge (a charge added to contributions for current employees to obtain cash to pay benefit costs for retirees on a pay-as-you-go basis) built into active-employee SEGIP contributions to fund costs associated with retirees participating in SEGIP. Rather, the Act (5 ILCS 375/11) requires the Tollway reimburse SEGIP for the pro rata share of the cost of providing retiree benefits to those retirees who had service in "True Tollway Employees" and "ISP District 15 Support Staff" positions compared to their total service to the State.

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

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Under Section 11 of the Act, the Tollway and the Department are solely responsible for ensuring compliance with this mandate. However, the Department has no authority to determine or validate eligible service credits under the Illinois Pension Code (40 ILCS 5/) and can only ensure appropriate charges based on service credits as determined by the applicable retirement system.. While SERS has some of the historical records necessary for the Tollway and the Department to fulfill this mandate, neither the Department nor the Tollway have communicated with nor entered into a written agreement with SERS so SERS officials could understand the information needs of the Tollway and the Department. As a result, the following occurred:

- Each retiree’s service months to the Tollway were not calculated on the same basis as SERS’ total months of service credit. After consultation with officials at the Department with input from SERS officials, it was determined SEGIP benefits are processed based on the service credit granted by SERS. As such, a month of Tollway service should only be included on the monthly extraction if SERS also granted service credit with the associated month of service.
- The monthly extraction from SERS did not include all retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups, while some retirees from the Tollway’s other groups were incorrectly included within the monthly extraction.
- The monthly extraction from SERS did not include the State’s costs for “CMS Direct Bill” retirees. These retirees, as their pension is too small to cover their retiree contribution to SEGIP for their benefits, receive a supplemental billing from the Department for balance due.
- Officials at the Tollway and the Department failed to demonstrate the amounts remitted by the Tollway for the pro rata share of its retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups to SEGIP were complete and accurate.

After bringing these problems to the attention of officials at the Tollway, SERS, and the Department, SERS prepared a new data extraction of OPEB costs associated with retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups for the months of June 2018, June 2019, and June 2020. The amounts due to SEGIP from these months were used to estimate the total amount due to SEGIP from the 42-month period starting on July 1, 2017, through December 31, 2020. This 42-month period was selected as OPEB records were not readily available from SERS due to a system conversion at the Department for periods which occurred before July 1, 2017.

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Tollway officials estimated the Tollway had a net underpayment of contributions to SEGIP for the retirees from the “True Tollway Employees” and “ISP District 15 Support Staff” groups during this 42-month period of \$18,438,839.

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

Department officials indicated they were unaware of the two different bases of monthly service provided in the extraction.

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

**RECOMMENDATION**

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

In addition, the Department should work with the Tollway and SERS to calculate the total amount past due to SEGIP which can be ascertained or, if necessary, soundly estimated based on available records and contribute this amount to SEGIP as soon as practicable.

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

**DEPARTMENT RESPONSE**

The Department agrees with the finding and recommendation. The Department will work with the Tollway and SERS to ensure the repayment by Tollway of the pro rata share of certain retiree costs incurred by SEGIP is complete and accurate.

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None.