

# **State Employees' Retirement System of the State of Illinois**

Report on Allocation of Pension Amounts  
For the Year Ended June 30, 2023

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

**State Employees' Retirement System of the State of Illinois**

**Report on Allocation of Pension Amounts  
Year Ended June 30, 2023**

---

**Table of Contents**

	<b>Page</b>
System Officials	1
Summary	2
Independent Auditor's Report	3 - 4
Schedule of Employer Allocations by Fund	5 - 18
Schedule of Pension Amounts by Fund	19 - 30
Notes to the Schedule of Employer Allocations and Pension Amounts by Fund	31 - 56

## State Employees' Retirement System of the State of Illinois

### Report on Allocation of Pension Amounts June 30, 2023

---

#### System Officials

Executive Secretary	Timothy B. Blair
Accounting Division Manager	Kristi Conrad, Acting (1/1/2023 – present) Alan Fowler, CPA (7/1/2022 – 12/31/2022)
Legal Counsel	Samantha Goetz (10/3/2022 – present) Vacant (7/1/2022 – 10/2/2022)
Chief Internal Auditor	Casey Evans

#### Governing Board Members

Chair of the Board	Susana Mendoza
Trustee (Vice-Chair of the Board)	David Morris
Trustee	Danny Silverthorn
Trustee	Mohamad Nasir (5/22/2023 – present) Vacant (10/25/2022 – 5/21/2023) Carl A. Jenkins (8/31/2015 – 10/24/2022)
Trustee	Jeremy Hawk
Trustee	Jack Matthews (7/15/2021 – present)
Trustee	Arnold Black (4/26/2022 – present)
Trustee	Melverta Wilkins (2/28/2022 – present)
Trustee	John Tilden
Trustee	Barbara J.C. Baird
Trustee	Jameson Ramirez (12/13/2021 – present)
Trustee	Mona Naser (11/27/2023 – present) Mark Donovan (12/21/2021 – 11/26/2023)
Trustee	Ray Koenig III (2/14/2022 – present)

#### Office Locations

Springfield Office  
2101 South Veterans Parkway  
P.O. Box 19255  
Springfield, Illinois 62794-9255

Chicago Office  
State of Illinois Building  
160 North LaSalle Street, Suite N725  
Chicago, Illinois 60601

**State Employees' Retirement System of the State of Illinois**

**Report on Allocation of Pension Amounts**

**June 30, 2023**

---

**Summary**

The audit of the accompanying Schedule of Employer Allocations by Fund, Schedule of Pension Amounts by Fund, and the related Notes to the Schedules (Schedules) of the State Employees' Retirement System of the State of Illinois (System) was performed by RSM US LLP.

Based on their audit, the auditors expressed unmodified opinions on the System's Schedules.



## Independent Auditor's Report

RSM US LLP

Honorable Frank J. Mautino  
Auditor General, State of Illinois

Board of Trustees  
State Employees' Retirement System of Illinois

### Opinions

As Special Assistant Auditors for the Auditor General, we have audited the Schedule of Employer Allocations by Fund of the State Employees' Retirement System of Illinois (the System), as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Fund of the System as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the accompanying Schedules referred to above present fairly, in all material respects, the employer allocations by fund and the beginning net pension liability, ending net position liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations by fund and specified column totals included in the schedule of pension amounts by fund are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations by fund and specified column totals included in the schedule of pension amounts by fund.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations by fund and specified column totals included in the schedule of pension amounts by fund, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer allocations by fund and specified column totals included in the schedule of pension amounts by fund and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations by fund and specified column totals included in the schedule of pension amounts by fund.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated February 5, 2024 expressed an unmodified opinion on those financial statements.

**Restriction on Use**

Our report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Comptroller, System management, System Board of Trustees, System Employers and their auditors as of and for the year ended June 30, 2023, and is not intended to be, and should not be, used by anyone other than these specified parties.

**SIGNED ORIGINAL ON FILE**

Schaumburg, Illinois  
March 20, 2024

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2023**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0001	GENERAL REVENUE	TOTAL	\$ 1,699,286,001	\$ 88,389,358
		350		
		416		
		418		
		426		
		427		
		444		
		448		
		478		
		492		
		494		
		511		
		586		
		691		
		All Others		
0007	EDUCATION ASSISTANCE	691	\$ 9,105	
0011	ROAD	360	101,734	
0011	ROAD	494	239,844,158	
0011	ROAD	510	205,128	
0012	MOTOR FUEL TAX	492	11,350,809	
0012	MOTOR FUEL TAX	494	4,672,566	
0013	PREVENT & TREAT ALCOHOL & SUB	444	966,521	
0016	TEACHER CERTIFICATE FEE REVOLV	586	73,748	
0018	TRANSPORTATION REGULATORY	524	3,535,283	
0021	FINANCIAL INSTITUTION	440	1,661,008	
0022	GENERAL PROFESSIONS DEDICATED	440	1,484,634	
0026	LIVE & LEARN	350	103,003	
0036	IL VETERANS' REHABILITATION	444	1,289,922	
0039	STATE BOATING ACT	422	107,378	
0040	STATE PARKS	422	138,526	
0041	WILDLIFE & FISH	422	11,138,337	
0042	SALMON	422	74,385	
0044	LOBBYIST REGISTRATION ADMIN	350	228,610	
0045	AGRICULTURAL PREMIUM	406	754,950	
0047	FIRE PREVENTION	All	6,416,145	
0050	MENTAL HEALTH	444	1,404,928	
0051	AMUSEMENT RIDE & PATRON SAFETY	452	74,492	
0052	FEDERAL TITLE III SS & EMPLOY	360	94,889	
0052	FEDERAL TITLE III SS & EMPLOY	427	48,221,997	
0054	STATE PENSIONS	370	2,788,707	
0057	IL STATE PHARMACY DISCIPLINARY	440	538,147	
0059	PUBLIC UTILITY	524	9,062,633	
0060	ALZHEIMERS RESRCH CARE SUPPORT	482	54,354	
0063	PUBLIC HEALTH SERVICES	482	16,186,525	
0065	U S ENVIRONMENTAL PROTECTION	532	5,459,384	

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
\$ 64,347,585			\$ 1,852,022,944	71.6196%	\$ 3,466,212,728	100.0000%
					185,724,973	5.3600%
					7,791,374	0.2200%
					279,293,861	8.0600%
					1,044,835,710	30.1400%
					-	0.0000%
					929,629,421	26.8200%
					3,795,540	0.1100%
					73,733,815	2.1300%
					43,555,886	1.2600%
					-	0.0000%
					-	0.0000%
					19,915,080	0.5700%
					14,064,065	0.4100%
					863,873,003	24.9200%
	\$ (383)		\$ 8,722	0.0003%		
	(4,285)		97,449	0.0038%		
	(10,101,214)		229,742,944	8.8844%		
	(8,639)		196,489	0.0076%		
	(478,048)		10,872,761	0.4205%		
	(196,789)		4,475,777	0.1731%		
	(40,706)		925,815	0.0358%		
	(3,106)		70,642	0.0027%		
	(148,891)		3,386,392	0.1310%		
	(69,955)		1,591,053	0.0615%		
	(62,526)		1,422,108	0.0550%		
	(4,338)		98,665	0.0038%		
	(54,326)		1,235,596	0.0478%		
	(4,522)		102,856	0.0040%		
	(5,834)		132,692	0.0051%		
	(469,099)		10,669,238	0.4126%		
	(3,133)		71,252	0.0028%		
	(9,628)		218,982	0.0085%		
	(31,795)		723,155	0.0280%		
	(270,221)		6,145,924	0.2377%		
	(59,170)		1,345,758	0.0520%		
	(3,137)		71,355	0.0028%		
	(3,996)		90,893	0.0035%		
	(2,030,905)		46,191,092	1.7862%		
	(117,448)		2,671,259	0.1033%		
	(22,664)		515,483	0.0199%		
	(381,679)		8,680,954	0.3357%		
	(2,289)		52,065	0.0020%		
	(681,707)		15,504,818	0.5996%		
	(229,926)		5,229,458	0.2022%		



**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2023**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0067	RADIATION PROTECTION	All	\$ 1,477,145	
0068	HOSPITAL LICENSURE	482	164,731	
0072	UNDERGROUND STORAGE TANK	492	554,121	
0072	UNDERGROUND STORAGE TANK	All Others	3,627,140	
0074	EPA SPEC STATE PROJ TRUST	532	97,066	
0075	COMPASSION USE MED CANNABIS	All	1,475,772	
0077	MINES & MINERALS UIC	422	82,232	
0078	SOLID WASTE MANAGEMENT	All	2,486,807	
0081	VOCATIONAL REHABILITATION	444	19,219,944	
0083	VIOLENT CRIME WITNESS PROTECTN	546	40,883	
0085	IL GAMING LAW ENFORCEMENT	340	318,043	
0089	SUBTITLE D MANAGEMENT	532	559,803	
0091	CLEAN AIR ACT PERMIT	532	2,477,589	
0093	IL STATE MEDICAL DISCIPLINARY	440	1,513,372	
0103	ST. TREASURER'S ADMINISTRATIVE	370	3,047,170	
0118	FACILITY LICENSING	482	469,375	
0129	STATE GAMING	444	66,305	
0129	STATE GAMING	565	14,108,214	
0131	COUNCIL ON DEV DISABILITIES	558	356,158	
0137	PLUGGING & RESTORATION	422	244,621	
0141	CAPITAL DEVELOPMENT	All Others	402,243	
0141	CAPITAL DEVELOPMENT	507	318,840	
0141	CAPITAL DEVELOPMENT	511	6,298,985	
0144	SBE SPECIAL PURPOSE TRUST	586	86,038	
0145	EXPLOSIVES REGULATORY	422	24,710	
0146	AGGREGATE OPERATION REGULATORY	422	26,574	
0148	MENTAL HEALTH REPORTING	444	119,394	
0148	MENTAL HEALTH REPORTING	All Others	41,882	
0151	REG CPA ADMIN & DISCIPLINARY	440	146,949	
0152	STATE CRIME LABORATORY	493	1,268,081	
0156	VEH HIJ&MTR VEH THFT PRV & INS	350	254,719	
0159	SBE TEACHER CERTIFICATION INST	586	17,943	
0163	WEIGHTS & MEASURES	All	844,901	
0166	ST POLICE MERIT BD PUB SAFETY	591	185,732	
0167	DIVISION OF CORP REGIS LLP	350	44,465	
0175	IL SCHOOL ASBESTOS ABATEMENT	482	89,321	
0182	DRIVER SERVICES ADMINISTRATION	350	216,431	
0184	ICJIA VIOLENCE PREVENTION	All	49,615	
0185	SECRETARY OF STATE SPEC LIC PL	350	303,206	
0193	LOC GOVT HEALTH INSURANCE RES	416	285,657	
0195	IPTIP ADMINISTRATIVE TR	370	820,087	
0199	ILLINOIS FISHERIES MANAGEMENT	422	529,808	
0203	TCHR HEALTH INSURANCE SECURITY	416	405,877	
0209	STATE POLICE FIREARM SERVICES	493	3,600,313	
0211	DHS TECHNOLOGY INITIATIVE	444	246,262	

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (62,211)		\$ 1,414,934	0.0547%		
	(6,938)		157,793	0.0061%		
	(23,337)		530,784	0.0205%		
	(152,760)		3,474,380	0.1344%		
	(4,088)		92,978	0.0036%		
	(62,153)		1,413,619	0.0547%		
	(3,463)		78,769	0.0030%		
	(104,734)		2,382,073	0.0921%		
	(809,462)		18,410,482	0.7119%		
	(1,722)		39,161	0.0015%		
	(13,395)		304,648	0.0118%		
	(23,577)		536,226	0.0207%		
	(104,345)		2,373,244	0.0918%		
	(63,737)		1,449,635	0.0561%		
	(128,334)		2,918,836	0.1129%		
	(19,768)		449,607	0.0174%		
	(2,792)		63,513	0.0025%		
	(594,178)		13,514,036	0.5226%		
	(15,000)		341,158	0.0132%		
	(10,302)		234,319	0.0091%		
	(16,941)		385,302	0.0149%		
	(13,428)		305,412	0.0118%		
	(265,286)		6,033,699	0.2333%		
	(3,624)		82,414	0.0032%		
	(1,041)		23,669	0.0009%		
	(1,119)		25,455	0.0010%		
	(5,028)		114,366	0.0044%		
	(1,764)		40,118	0.0016%		
	(6,189)		140,760	0.0054%		
	(53,406)		1,214,675	0.0470%		
	(10,728)		243,991	0.0094%		
	(756)		17,187	0.0007%		
	(35,584)		809,317	0.0313%		
	(7,822)		177,910	0.0069%		
	(1,873)		42,592	0.0016%		
	(3,762)		85,559	0.0033%		
	(9,115)		207,316	0.0080%		
	(2,090)		47,525	0.0018%		
	(12,770)		290,436	0.0112%		
	(12,031)		273,626	0.0106%		
	(34,539)		785,548	0.0304%		
	(22,313)		507,495	0.0196%		
	(17,094)		388,783	0.0150%		
	(151,630)		3,448,683	0.1334%		
	(10,372)		235,890	0.0091%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2023**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0215	CAPITAL DEVELOP BRD REVOLVING	510	\$ 205,511	
0215	CAPITAL DEVELOP BRD REVOLVING	511	694,730	
0218	PROFESSIONS INDIRECT COST	All	4,875,774	
0220	DCFS CHILDREN'S SERVICES	360	102,696	
0220	DCFS CHILDREN'S SERVICES	418	4,060,207	
0238	IL HEALTH FACILITIES PLANNING	482	288,917	
0240	EMERGENCY PUBLIC HEALTH	482	133,539	
0243	CREDIT UNION	440	1,050,034	
0244	RESIDENTIAL FINANCE REGULATORY	440	1,088,505	
0255	DEP OF LABOR FED INDIRECT COST	452	10,704	
0258	NURSING DEDICATED & PROFESSNL	440	600,326	
0259	OPTOMETRIC LICN & DISC BRD	440	39,352	
0261	UNDERGROUND RESOURCE CONSERV	422	365,501	
0270	WATER REVOLVING	532	5,367,233	
0272	LASALLE VETERANS HOME	497	284,622	
0273	ANNA VETERANS HOME	497	108,661	
0276	DRUNK&DRUGGED DRIVING PREVENT	444	178,956	
0285	LONG TERM CARE MONITOR/RECEIVE	482	6,856,260	
0286	IL AFFORDABLE HOUSING TRUST	492	18,382	
0287	HOME CARE SERVCS AGY LICENSURE	482	254,996	
0288	COMMUNITY WATER SUPPLY LAB	532	136,048	
0290	FERTILIZER CONTROL	406	222,114	
0292	SECURITIES INVESTORS EDUCATION	350	19,863	
0294	USED TIRE MANAGEMENT	All	1,728,483	
0297	GUARDIANSHIP & ADVOCACY	537	29,684	
0298	NATURAL AREAS ACQUISITION	422	2,154,424	
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	241,724	
0323	MOTOR VEHICLE REVIEW BOARD	350	75,450	
0324	STATE CURE	420	54,950	
0324	STATE CURE	546	541,973	
0327	TATOO & BODY PRCNG ESTAB REGIS	482	17,014	
0329	COUNTY PROVIDER TRUST	478	1,080,894	
0333	FEDERAL SUPPORT AGREEMENT REV	466	1,566,845	
0335	CRIMINAL JUSTICE INFO PROJECTS	546	1,133,727	
0336	ENVIRONMENTAL LAB CERTIFICAT	532	90,355	
0345	LONG TERM CARE PROVIDER	478	182,401	
0345	LONG TERM CARE PROVIDER	482	168,992	
0347	EMPLOYMENT & TRAINING	444	2,189,475	
0357	CHILD LABOR ENFORCEMENT	452	88,332	
0360	LEAD POISONING,SCREENING	482	1,025,961	
0362	SECURITIES AUDIT & ENFORCEMENT	350	1,346,258	
0363	DEPT OF BUSINESS SERV SP OPS	350	2,774,274	
0368	DRUG TREATMENT	444	332,735	
0369	FEED CONTROL	360	91,637	

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (8,655)		\$ 196,856	0.0076%		
	(29,259)		665,471	0.0257%		
	(205,347)		4,670,427	0.1806%		
	(4,325)		98,371	0.0038%		
	(170,999)		3,889,208	0.1504%		
	(12,168)		276,749	0.0107%		
	(5,624)		127,915	0.0049%		
	(44,223)		1,005,811	0.0389%		
	(45,843)		1,042,662	0.0403%		
	(451)		10,253	0.0004%		
	(25,283)		575,043	0.0222%		
	(1,657)		37,695	0.0015%		
	(15,393)		350,108	0.0135%		
	(226,045)		5,141,188	0.1988%		
	(11,987)		272,635	0.0105%		
	(4,576)		104,085	0.0040%		
	(7,537)		171,419	0.0066%		
	(288,756)		6,567,504	0.2540%		
	(774)		17,608	0.0007%		
	(10,739)		244,257	0.0094%		
	(5,730)		130,318	0.0050%		
	(9,354)		212,760	0.0082%		
	(837)		19,026	0.0007%		
	(72,796)		1,655,687	0.0640%		
	(1,250)		28,434	0.0011%		
	(90,735)		2,063,689	0.0798%		
	(10,180)		231,544	0.0090%		
	(3,178)		72,272	0.0028%		
	(2,314)		52,636	0.0020%		
	(22,826)		519,147	0.0201%		
	(717)		16,297	0.0006%		
	(45,523)		1,035,371	0.0400%		
	(65,989)		1,500,856	0.0580%		
	(47,748)		1,085,979	0.0420%		
	(3,805)		86,550	0.0033%		
	(7,682)		174,719	0.0068%		
	(7,117)		161,875	0.0063%		
	(92,211)		2,097,264	0.0811%		
	(3,720)		84,612	0.0033%		
	(43,209)		982,752	0.0380%		
	(56,699)		1,289,559	0.0499%		
	(116,841)		2,657,433	0.1028%		
	(14,013)		318,722	0.0123%		
	(3,859)		87,778	0.0034%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2023**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0369	FEED CONTROL	406	\$ 351,489	
0370	TANNING FACILITY PERMIT	482	29,507	
0372	PLUMBING LICENSURE & PROGRAM	482	716,794	
0384	TAX COMPLIANCE & ADMIN	492	12,435,132	
0386	APPRAISAL ADMINISTRATION	440	107,359	
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	69,975	
0396	SENIOR HEALTH INSURANCE PROG	402	276,399	
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	682,460	
0408	DHS SPECIAL PURPOSE TRUST	444	2,095,018	
0410	SBE FEDERAL DEPT OF AGRI	586	251,354	
0421	PUBLIC AID RECOVERIES TRUST	478	11,706,549	
0422	ELECTRIC VEHICLE REBATE	532	7,125	
0425	IL POWER AGENCY OPERATIONS	All	1,339,593	
0427	ENERGY TRANSITION ASSISTANCE	420	72,419	
0428	SUPREME COURT HISTORIC PRESERV	210	253,008	
0434	COURT OF CLAIMS ADMIN & GRANT	528	22,460	
0435	CHARITABLE TRUST STABILIZATION	370	21,873	
0438	IL STATE FAIR	406	174,843	
0439	FEDERAL AG MARKETING SERVICES	406	7,963	
0440	AGRICULTURAL MASTER	406	225,625	
0447	GI EDUCATION	497	389,638	
0453	MONITORING DEVICE DRVNG PERMIT	350	411,475	
0455	IL STATE TOLL HIGHWAY AUTH	557	63,141,887	
0473	TEACHERS RETIREMENT SYSTEM	593	1,933,591	
0476	WHOLESOME MEAT	406	1,726,069	
0480	SECRETARY OF STATE ID SECURITY	350	697,641	
0483	SECRETARY OF STATE SPEC SERV	350	2,092,808	
0484	NUCLEAR CIVIL PROTECTION PLAN	588	66,753	
0488	CRIMINAL JUSTICE TRUST	546	1,087,217	
0491	FEDERAL AID DISASTER	588	378,339	
0495	OLD AGE SURVIVORS INSURANCE	444	13,026,196	
0497	FEDERAL CIVIL PREPARED ADMIN	588	4,287	
0502	EARLY INTERVENTION SERVICE REV	444	363,851	
0506	SMALL BUSINESS CREDIT INITIATV	420	142,487	
0509	DHS COMMUNITY SERVICES	444	761,757	
0514	STATE ASSET FORFEITURE	493	135,364	
0523	DEPT OF CORRECTIONS REIMBURSEM	425	191,227	
0523	DEPT OF CORRECTIONS REIMBURSEM	426	383,047	
0524	HEALTH FACILITY PLAN REVIEW	482	237,844	
0533	ATTORNEY GENERAL TOBACCO	340	510,577	
0534	IL WORKERS' COMP COMM OPERATNS	All	8,286,002	
0535	OFFENDER REGISTRATION	493	20,167	
0538	IL HISTORIC SITES	422	328,876	
0539	DEATH PENALTY ABOLITION	546	7,251	

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (14,803)		\$ 336,686	0.0130%		
	(1,243)		28,264	0.0011%		
	(30,188)		686,606	0.0266%		
	(523,715)		11,911,417	0.4606%		
	(4,522)		102,837	0.0040%		
	(2,947)		67,028	0.0026%		
	(11,641)		264,758	0.0102%		
	(28,742)		653,718	0.0253%		
	(88,233)		2,006,785	0.0776%		
	(10,586)		240,768	0.0093%		
	(493,030)		11,213,519	0.4336%		
	(300)		6,825	0.0003%		
	(56,418)		1,283,175	0.0496%		
	(3,050)		69,369	0.0027%		
	(10,656)		242,352	0.0094%		
	(946)		21,514	0.0008%		
	(921)		20,952	0.0008%		
	(7,364)		167,479	0.0065%		
	(335)		7,628	0.0003%		
	(9,502)		216,123	0.0084%		
	(16,410)		373,228	0.0144%		
	(17,330)		394,145	0.0152%		
	(2,659,267)		60,482,620	2.3389%		
	(81,435)		1,852,156	0.0716%		
	(72,695)		1,653,374	0.0639%		
	(29,382)		668,259	0.0258%		
	(88,140)		2,004,668	0.0775%		
	(2,811)		63,942	0.0025%		
	(45,789)		1,041,428	0.0403%		
	(15,934)		362,405	0.0140%		
	(548,608)		12,477,588	0.4825%		
	(181)		4,106	0.0002%		
	(15,324)		348,527	0.0135%		
	(6,001)		136,486	0.0053%		
	(32,082)		729,675	0.0282%		
	(5,701)		129,663	0.0050%		
	(8,054)		183,173	0.0071%		
	(16,132)		366,915	0.0142%		
	(10,017)		227,827	0.0088%		
	(21,503)		489,074	0.0189%		
	(348,971)		7,937,031	0.3069%		
	(849)		19,318	0.0007%		
	(13,851)		315,025	0.0122%		
	(305)		6,946	0.0003%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2023**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0542	AG COURT ORDER & VOL COMPLY	340	\$ 3,084,650	
0546	PUBLIC PENSION REGULATION	446	99,601	
0548	DRYCLEANER ENVIRON RESPONSE TR	532	85,654	
0549	IL CHARITY BUREAU	340	389,937	
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	345,179	
0560	SBE FEDERAL AGENCY SERVICES	586	1,465	
0561	SBE FEDERAL DEPT OF EDUCATION	586	291,051	
0562	PAWNBROKER REGULATION	440	34,320	
0566	DCFS FEDERAL PROJECTS	418	58,016	
0568	SCHOOL INFRASTRUCTURE	507	31,239	
0576	PESTICIDE CONTROL	All	1,300,329	
0577	COMMUNITY COLLEGE HEALTH INSUR	416	43,453	
0579	SAVINGS BANK REGULATORY	440	23,813	
0582	DCFS SPECIAL PURPOSE TRUST	418	123,296	
0592	DHS FEDERAL PROJECTS	444	132,360	
0607	SPECIAL PROJECTS DIVISION	442	224,792	
0608	PARTNERS FOR CONSERVATION	All	898,179	
0612	STATEWIDE 911	493	326,043	
0618	SERVICES FOR OLDER AMERICANS	402	539,383	
0619	QUINCY VETERAN HOME	497	676,568	
0622	MOTOR VEHICLE LICENSE PLATE	350	629,941	
0627	PUBLIC TRANSPORTATION	509	285,759	
0632	HORSE RACING	All	847,511	
0635	DEATH CERTIFICATE SURCHARGE	All	75,200	
0636	COMMERCE & COMM AFFAIRS ASST	420	326,283	
0642	DHS STATE PROJECTS	444	52,268	
0644	COMMITMENT TO HUMAN SERVICES	All	2,189,673	
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	173,731	
0649	MOTOR CARRIER SAFETY INSPECTIO	493	667,680	
0654	HEALTHY SMILES	482	35,561	
0659	HISTORIC PROPERTY ADMIN	422	53,483	
0664	STUDENT LOAN OPERATING	691	402,858	
0667	DISASTER RESPONSE AND RECOVERY	588	127,618	
0668	COLLEGE SAVINGS POOL ADMINISTR	370	617,231	
0689	AGRICULTURE PESTICIDE CONTROL	406	91,386	
0700	USDA WOMEN, INFANTS & CHILDREN	444	1,021,062	
0701	FEDERAL STUDENT INCENTIVE TR	691	492,408	
0702	ASSIST LIVING & SHARED HOU REG	482	504,792	
0708	IL STANDARDBRED BREEDERS	406	59,104	
0709	IL THOROUGHBRED BREEDERS	406	46,419	
0710	HOMELAND SEC EMERG PREPAR TRST	588	1,923,837	
0711	STATE LOTTERY	All	6,537,310	
0718	COMMUNITY MENTAL HEALTH MEDICA	444	483,473	
0724	DEPT OF LABOR FEDERAL PROJECTS	452	299,691	

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (129,912)		\$ 2,954,738	0.1143%		
	(4,195)		95,406	0.0037%		
	(3,607)		82,047	0.0032%		
	(16,422)		373,515	0.0144%		
	(14,537)		330,642	0.0128%		
	(62)		1,403	0.0001%		
	(12,258)		278,793	0.0108%		
	(1,445)		32,875	0.0013%		
	(2,443)		55,573	0.0021%		
	(1,316)		29,923	0.0012%		
	(54,764)		1,245,565	0.0482%		
	(1,830)		41,623	0.0016%		
	(1,003)		22,810	0.0009%		
	(5,193)		118,103	0.0046%		
	(5,574)		126,786	0.0049%		
	(9,467)		215,325	0.0083%		
	(37,827)		860,352	0.0333%		
	(13,732)		312,311	0.0121%		
	(22,717)		516,666	0.0200%		
	(28,494)		648,074	0.0251%		
	(26,530)		603,411	0.0233%		
	(12,035)		273,724	0.0106%		
	(35,694)		811,817	0.0314%		
	(3,167)		72,033	0.0028%		
	(13,742)		312,541	0.0121%		
	(2,201)		50,067	0.0019%		
	(92,220)		2,097,453	0.0811%		
	(7,317)		166,414	0.0064%		
	(28,120)		639,560	0.0247%		
	(1,498)		34,063	0.0013%		
	(2,252)		51,231	0.0020%		
	(16,967)		385,891	0.0149%		
	(5,375)		122,243	0.0047%		
	(25,995)		591,236	0.0229%		
	(3,849)		87,537	0.0034%		
	(43,003)		978,059	0.0378%		
	(20,738)		471,670	0.0182%		
	(21,260)		483,532	0.0187%		
	(2,489)		56,615	0.0022%		
	(1,955)		44,464	0.0017%		
	(81,024)		1,842,813	0.0713%		
	(275,324)		6,261,986	0.2422%		
	(20,362)		463,111	0.0179%		
	(12,622)		287,069	0.0111%		



**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2023**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0726	FEDERAL INDUSTRIAL SERVICES	452	\$ 423,122	
0727	SERVE ILLINOIS COMMISSION	444	38,555	
0731	IL CLEAN WATER FUND	532	2,593,452	
0732	SECRETARY OF STATE DUI ADMINIS	350	427,459	
0733	TOBACCO SETTLEMENT RECOVERY	444	135,510	
0733	TOBACCO SETTLEMENT RECOVERY	482	23,283	
0737	ENERGY ADMINISTRATION	420	84,790	
0740	MEDICAID BUY IN PROGRAM REVOLV	478	81,065	
0742	ST. POLICE TRAINING & ACADEMY	493	217	
0745	STATE'S ATTY APPEL PROSEC CO	295	477,920	
0755	STATE EMPLOYEES DEF COMP PLAN	416	198,422	
0757	CHILD SUPPORT ADMINISTRATIVE	478	29,934,573	
0762	LOCAL INITIATIVE	444	311,169	
0763	TOURISM PROMOTION	All	3,157,158	
0765	FEDERAL SURFACE MINING CONTROL	422	653,752	
0773	ISAC LOAN PURCH PROG PAYROLL	691	168,257	
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	57,961	
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	208,782	
0795	BANK & TRUST COMPANY	All	4,107,538	
0796	NUC SAFETY EMERG PREPAREDNESS	All	3,338,520	
0801	AG'S ST PROJ & CRT ORDER DIST	340	1,896,519	
0802	PERSONAL PROPERTY TAX REPLACE	All Others	25,680,379	
0802	PERSONAL PROPERTY TAX REPLACE	492	8,084,315	
0817	STATE POLICE OPERATIONS ASSIST	493	385,741	
0821	DRAM SHOP	All Others	1,853,439	
0823	IL STATE DENTAL DISCIPLINARY	440	175,176	
0828	HAZARDOUS WASTE	532	1,519,354	
0829	COMM ASSOC MANAGER LCNS & DISC	440	57,239	
0850	REAL ESTATE LICENSE ADMIN	360	88,563	
0850	REAL ESTATE LICENSE ADMIN	440	1,373,819	
0855	NATIONAL FLOOD INSURANCE PROG	422	160,956	
0859	FEDERAL ENERGY	All	86,610	
0862	INDUSTRIAL HEMP REGULATORY	406	33,358	
0863	CYCLE RIDER SAFETY TRAINING	494	58,276	
0870	LOW INC HOME ENERGY BLOCK GRNT	420	977,286	
0871	COMMUNITY SERVICES BLOCK GRANT	420	430,588	
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	672,261	
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	340,952	
0875	COM DEV/SMALL CITY BLK GRANT	420	219,686	
0876	COMMUNITY MH SERV BLOCK GRNT	444	198,123	
0883	INTRA-AGENCY SERVICES	420	1,899,165	
0887	ST POLICE LAW ENFORCEMNT ADMIN	493	136,791	
0888	DESIGN PROFESSIONAL ADMIN & IN	440	167,284	
0894	DNR FEDERAL PROJECTS	422	407,891	

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (17,820)		\$ 405,302	0.0157%		
	(1,624)		36,931	0.0014%		
	(109,225)		2,484,227	0.0961%		
	(18,003)		409,456	0.0158%		
	(5,707)		129,803	0.0050%		
	(981)		22,302	0.0009%		
	(3,571)		81,219	0.0031%		
	(3,414)		77,651	0.0030%		
	(9)		208	0.0000%		
	(20,128)		457,792	0.0177%		
	(8,357)		190,065	0.0073%		
	(1,260,717)		28,673,856	1.1088%		
	(13,105)		298,064	0.0115%		
	(132,966)		3,024,192	0.1169%		
	(27,533)		626,219	0.0242%		
	(7,086)		161,171	0.0062%		
	(2,441)		55,520	0.0021%		
	(8,793)		199,989	0.0077%		
	(172,992)		3,934,546	0.1522%		
	(140,604)		3,197,916	0.1237%		
	(79,873)		1,816,646	0.0703%		
	(1,081,548)		24,598,831	0.9513%		
	(340,477)		7,743,838	0.2995%		
	(16,246)		369,495	0.0143%		
	(78,059)		1,775,380	0.0687%		
	(7,378)		167,798	0.0065%		
	(63,989)		1,455,365	0.0563%		
	(2,411)		54,828	0.0021%		
	(3,730)		84,833	0.0033%		
	(57,859)		1,315,960	0.0509%		
	(6,779)		154,177	0.0060%		
	(3,648)		82,962	0.0032%		
	(1,405)		31,953	0.0012%		
	(2,454)		55,822	0.0022%		
	(41,159)		936,127	0.0362%		
	(18,135)		412,453	0.0159%		
	(28,313)		643,948	0.0249%		
	(14,359)		326,593	0.0126%		
	(9,252)		210,434	0.0081%		
	(8,344)		189,779	0.0073%		
	(79,985)		1,819,180	0.0703%		
	(5,761)		131,030	0.0051%		
	(7,045)		160,239	0.0062%		
	(17,179)		390,712	0.0151%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2023**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0896	PUBLIC HEALTH SPEC STATE PROJ	482	\$ 11,510	
0904	IL STATE POLICE FEDERAL PROJS	493	1,467,073	
0905	IL FORESTRY DEVELOPMENT	422	542,332	
0906	STATE POLICE SERVICES	493	4,414,090	
0908	CANNABIS EXPUNGEMENT	340	62,115	
0909	IL WILDLIFE PRESERVATION	422	156,006	
0912	CANNABIS REGULATION	All	2,076,447	
0913	FEDERAL WORKFORCE TRAINING	420	2,483,611	
0920	METABOLIC SCREENING & TREATMNT	482	1,069,473	
0921	DHS RECOVERIES TRUST	444	1,783,411	
0922	INSURANCE PRODUCER ADMIN	All	4,507,627	
0925	COAL TECHNOLOGY DEV ASSIST	All	1,382,875	
0940	SELF-INSURERS SECURITY	563	200,092	
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	112,616	
0944	ENVIRO PROTECT PERMIT & INSP	532	3,584,793	
0947	GOVERNOR'S GRANT	All	274,419	
0951	NARCOTICS PROFIT FORFEITURE	295	442,620	
0962	PARK & CONSERVATION	All	2,794,649	
0963	VEHICLE INSPECTION	350	552,516	
0963	VEHICLE INSPECTION	532	2,084,725	
0969	LOCAL TOURISM	420	55,700	
0971	BUILD ILLINOIS BOND	All	948,465	
0980	MANTENO VETERANS HOME	497	487,707	
0988	ATTORNEY GENERAL FEDERAL GRANT	340	47,372	
0991	ABANDONED MINED LANDS RECLAM	422	1,252,205	
0997	INSURANCE FINANCIAL REGULATION	446	4,986,589	
CMAP	CHICAGO METRO AGENCY FOR PLANNING	N/A		174,745
IFT	ILLINOIS FEDERATION OF TEACHERS	N/A		130,788
<b>EXCLUDED FUNDS</b>				
0303	STATE GARAGE REVOLVING	416	5,516,737	
0304	TECHNOLOGY MGMNT REVOLVING	360	145,652	
0304	TECHNOLOGY MGMNT REVOLVING	448	49,085,004	
0314	FACILITIES MANAGEMENT REVOLV	416	11,847,526	
0317	PROFESSIONAL SERVICES	416	9,804,007	
0317	PROFESSIONAL SERVICES	533	577,829	
0332	WORKERS' COMPENSATION REVOLV	416	223,791	
0477	JUDGES RETIREMENT SYSTEM	275	311,372	
0479	STATE EMPLOYEES RETIREMENT SYS	589	4,420,611	
0481	GENERAL ASSEMBLY RETIREMENT	131	63,978	
0529	IL STATE BOARD OF INVESTMENTS	555	904,933	
0907	HEALTH INSURANCE RESERVE	416	1,305,305	
			<u>\$ 2,549,359,012</u>	<u>\$ 88,694,891</u>

See Notes to the Schedule of Employer Allocations and Pension Amounts by Fund

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (485)		\$ 11,025	0.0004%		
	(61,787)		1,405,286	0.0543%		
	(22,841)		519,491	0.0201%		
	(185,903)		4,228,187	0.1635%		
	(2,616)		59,499	0.0023%		
	(6,570)		149,436	0.0058%		
	(87,451)		1,988,996	0.0769%		
	(104,599)		2,379,012	0.0920%		
	(45,042)		1,024,431	0.0396%		
	(75,110)		1,708,301	0.0661%		
	(189,842)		4,317,785	0.1670%		
	(58,241)		1,324,634	0.0512%		
	(8,427)		191,665	0.0074%		
	(4,743)		107,873	0.0042%		
	(150,976)		3,433,817	0.1328%		
	(11,557)		262,862	0.0102%		
	(18,641)		423,979	0.0164%		
	(117,699)		2,676,950	0.1035%		
	(23,270)		529,246	0.0205%		
	(87,800)		1,996,925	0.0772%		
	(2,346)		53,354	0.0021%		
	(39,945)		908,520	0.0351%		
	(20,540)		467,167	0.0181%		
	(1,995)		45,377	0.0018%		
	(52,738)		1,199,467	0.0464%		
	(210,014)		4,776,575	0.1847%		
	(7,360)		167,385	0.0065%		
	(5,508)		125,280	0.0048%		
	(232,341)	(5,284,396)	-			
	(6,134)	(139,518)	-			
	(1,969,401)	(47,115,603)	-			
	(498,967)	(11,348,559)	-			
	(412,903)	(9,391,104)	-			
	(24,336)	(553,493)	-			
	(9,425)	(214,366)	-			
	(13,114)	(298,258)	-			
	(186,177)	(4,234,434)	-			
	(2,694)	(61,284)	-			
	(38,112)	(866,821)	-			
	(54,974)	(1,250,331)	-			
<b>\$ 64,347,585</b>	<b>\$ (35,716,473)</b>	<b>\$ (80,758,167)</b>	<b>\$ 2,585,926,848</b>	<b>100.0000%</b>		

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources				
					Differences between Expected & Actual Experience	Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0001	GENERAL REVENUE	TOTAL GRF	\$ 22,544,324,525	\$ 23,706,959,686	\$ 612,304,539	\$ 509,511,066	\$ 294,930,295	\$ 965,569,148	\$ 2,382,315,048
0001		350	1,269,245,471	1,270,693,039	32,819,523	27,309,793	15,808,264	20,983,116	96,920,696
0001		416	54,106,379	52,155,311	1,347,070	1,120,924	648,847	4,795,741	7,912,582
0001		418	1,796,782,665	1,910,780,951	49,351,746	41,066,592	23,771,382	143,959,109	258,148,829
0001		426	6,842,202,493	7,145,277,649	184,548,588	153,566,635	88,891,991	111,293,773	538,300,987
0001		427	-	-	-	-	-	-	-
0001		444	6,145,582,866	6,358,206,588	164,220,077	136,650,868	79,100,305	79,008,690	458,979,940
0001		448	27,053,189	26,077,656	673,535	560,462	324,423	15,771,710	17,330,130
0001		478	482,448,545	504,958,241	13,042,087	10,852,586	6,282,015	27,155,095	57,331,783
0001		492	311,111,678	298,707,692	7,715,037	6,419,839	3,716,122	9,725,609	27,576,607
0001		494	-	-	-	-	-	-	-
0001		511	-	-	-	-	-	-	-
0001		586	139,774,812	135,129,670	3,490,136	2,904,213	1,681,103	3,143,494	11,218,946
0001		691	92,431,731	97,198,535	2,510,449	2,088,995	1,209,214	17,281,703	23,090,361
0001		All Others	5,383,584,696	5,907,774,354	152,586,291	126,970,159	73,496,629	532,451,108	885,504,187
0007	EDUCATION ASSISTANCE	691	-	99,304	2,565	2,134	1,235	77,552	83,486
0011	ROAD	360	1,261,138	1,257,846	32,488	27,034	15,648	28,415	103,585
0011	ROAD	494	2,974,053,812	2,940,844,582	75,956,281	63,204,767	36,586,056	11,671,300	187,418,404
0011	ROAD	510	2,748,634	2,515,693	64,975	54,067	31,297	1,007,837	1,158,176
0012	MOTOR FUEL TAX	492	137,269,992	139,190,620	3,595,022	2,991,491	1,731,624	206,148	8,524,285
0012	MOTOR FUEL TAX	494	57,915,325	57,298,208	1,479,901	1,231,456	712,828	78,140	3,502,325
0013	PREVENT & TREAT ALCOHOL & SUB	444	11,123,882	11,850,236	306,068	254,686	147,425	631,845	1,340,024
0014	FOOD & DRUG SAFETY	482	-	-	-	-	-	-	-
0016	TEACHER CERTIFICATE FEE REVOLV	586	1,067,117	893,733	23,083	19,208	11,119	152,231	205,641
0018	TRANSPORTATION REGULATORY	524	40,550,429	43,362,595	1,119,971	931,951	539,459	2,823,828	5,415,209
0021	FINANCIAL INSTITUTION	440	21,439,342	20,357,249	525,788	437,519	253,258	2,450,876	3,667,441
0022	GENERAL PROFESSIONS DEDICATED	440	14,551,589	18,205,670	470,217	391,277	226,491	3,533,530	4,621,515
0026	LIVE & LEARN	350	1,261,138	1,257,846	32,488	27,034	15,648	-	75,170
0036	IL VETERANS' REHABILITATION	444	12,837,735	15,822,382	408,661	340,055	196,841	6,732,236	7,677,793
0039	STATE BOATING ACT	422	22,247,763	1,324,049	34,198	28,457	16,472	1,385,776	1,464,903
0040	STATE PARKS	422	11,285,566	1,688,162	43,602	36,282	21,002	2,164,558	2,265,444
0041	WILDLIFE & FISH	422	157,965,586	136,575,624	3,527,482	2,935,290	1,699,091	13,331,776	21,493,639
0042	SALMON	422	970,106	926,834	23,938	19,920	11,530	25,955	81,343
0044	LOBBYIST REGISTRATION ADMIN	350	3,654,066	2,813,604	72,670	60,470	35,003	56,556	224,699
0045	AGRICULTURAL PREMIUM	406	11,026,871	9,268,341	239,383	199,196	115,304	10,655	564,538
0047	FIRE PREVENTION	All	74,019,084	78,681,594	2,032,192	1,691,028	978,851	4,518,240	9,220,311
0048	RURAL/DOWNSSTATE HEALTH ACCESS	482	258,695	-	-	-	-	51,911	51,911
0049	INDUSTRIAL HYGIENE REGULATORY	532	-	-	-	-	-	-	-
0050	MENTAL HEALTH	444	17,235,549	17,212,633	444,569	369,935	214,137	291,250	1,319,891
0051	AMUSEMENT RIDE & PATRON SAFETY	452	808,422	926,834	23,938	19,920	11,530	157,720	213,108
0052	FEDERAL TITLE III SS & EMPLOY	360	1,131,790	1,158,543	29,923	24,899	14,413	17,759	86,994
0052	FEDERAL TITLE III SS & EMPLOY	427	623,713,452	591,253,950	15,270,937	12,707,257	7,355,591	18,667,888	54,001,673
0052	FEDERAL TITLE III SS & EMPLOY	528	-	-	-	-	-	-	-
0054	STATE PENSIONS	370	32,078,770	34,193,558	883,153	734,890	425,391	1,059,874	3,103,308
0057	IL STATE PHARMACY DISCIPLINARY	440	6,790,742	6,587,142	170,133	141,571	81,948	440,479	834,131
0059	PUBLIC UTILITY	524	102,216,830	111,120,788	2,870,033	2,388,213	1,382,416	9,354,447	15,995,109
0060	ALZHEIMERS RESRCHR CARE SUPPORT	482	420,379	662,024	17,099	14,228	8,236	426,030	465,593
0063	PUBLIC HEALTH SERVICES	482	215,363,521	198,474,901	5,126,220	4,265,632	2,469,159	8,772,853	20,633,864
0065	U S ENVIRONMENTAL PROTECTION	532	64,318,025	66,930,662	1,728,688	1,438,477	832,662	1,809,813	5,809,640
0067	RADIATION PROTECTION	All	20,436,899	18,106,366	467,652	389,143	225,255	550,533	1,632,583
0068	HOSPITAL LICENSURE	482	2,813,307	2,019,174	52,151	43,396	25,120	206,148	326,815
0071	FIREARM OWNER'S NOTIFICATION	493	-	-	-	-	-	-	-
0072	UNDERGROUND STORAGE TANK	492	6,823,079	6,785,750	175,263	145,840	84,419	54,075	459,597
0072	UNDERGROUND STORAGE TANK	All Others	41,391,187	44,488,037	1,149,039	956,139	553,461	2,974,624	5,633,263
0074	EPA SPEC STATE PROJ TRUST	532	743,748	1,191,644	30,778	25,611	14,825	508,184	579,398
0075	COMPASSION USE MED CANNABIS	All	19,499,130	18,106,366	467,652	389,143	225,255	1,282,756	2,364,806
0077	MINES & MINERALS UIC	422	-	993,037	25,648	21,342	12,354	775,517	834,861
0078	SOLID WASTE MANAGEMENT	All	28,230,083	30,486,221	787,400	655,211	379,269	1,744,745	3,566,625
0081	VOCATIONAL REHABILITATION	444	237,190,905	235,647,569	6,086,317	5,064,548	2,931,612	2,163,062	16,245,539
0083	VIOLENT CRIME WITNESS PROTECTN	546	-	496,518	12,824	10,671	6,177	387,758	417,430
0085	IL GAMING LAW ENFORCEMENT	340	4,009,771	3,905,944	100,883	83,947	48,593	763,645	997,068
0085	IL GAMING LAW ENFORCEMENT	492	-	-	-	-	-	-	-
0089	SUBTITLE D MANAGEMENT	532	6,726,068	6,851,952	176,973	147,262	85,243	671,596	1,081,074
0090	SPECIAL FEDERAL GRANT PROJECT	295	-	-	-	-	-	-	-
0091	CLEAN AIR ACT (CAA) PERMIT	532	43,493,083	30,386,918	784,835	653,077	378,033	1,872,085	3,688,030
0093	IL STATE MEDICAL DISCIPLINARY	440	14,325,231	18,569,783	479,621	399,103	231,020	3,943,564	5,053,308
0103	ST. TREASURER'S ADMINISTRATIVE	370	42,070,261	37,371,275	965,227	803,185	464,923	3,557,839	5,791,174
0115	SAFE BOTTLED WATER	482	-	-	-	-	-	-	-
0117	ST APPELLATE DEFENDER FEDERAL	290	-	-	-	-	-	-	-
0118	FACILITY LICENSING	482	9,216,007	5,759,612	148,760	123,786	71,653	1,170,210	1,514,409
0129	STATE GAMING	444	1,810,864	827,530	21,373	17,785	10,295	497,077	546,530
0129	STATE GAMING	565	171,417,721	172,986,964	4,467,916	3,717,844	2,152,073	1,136,584	11,474,417
0131	COUNCIL ON DEV DISABILITIES	558	4,106,782	4,369,361	112,852	93,907	54,358	403,861	664,978
0137	PLUGGING & RESTORATION	422	4,203,792	3,012,211	77,800	64,739	37,474	1,298,263	1,478,276
0138	HOME RULE MUNICIPAL ROT	492	-	-	-	-	-	-	-

Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
\$	\$	\$	\$	\$	\$	\$
-	1,453,727,290	278,235,998	1,731,963,288	1,815,171,296	248,711,193	2,063,882,489
-	77,919,783	36,536,606	114,456,389	97,293,181	(3,940,097)	93,353,084
-	3,198,200	5,735,797	8,933,997	3,993,377	(3,708,077)	285,300
-	117,170,420	2,908,059	120,078,479	146,302,806	56,724,759	203,027,565
-	438,153,405	118,219,178	556,372,583	547,092,629	6,080,167	553,172,796
-	-	4,650,391	4,650,391	-	(3,585,051)	(3,585,051)
-	389,889,659	15,031,262	404,920,921	486,828,942	33,348,850	520,177,792
-	1,599,100	1,261,239	2,860,339	1,996,688	5,936,382	7,933,070
-	30,964,391	4,184,828	35,149,219	38,663,149	7,730,670	46,393,819
-	18,316,964	26,926,487	45,243,451	22,871,158	(12,914,819)	9,956,339
-	-	704,980	704,980	-	(543,479)	(543,479)
-	-	338,885	338,885	-	(261,250)	(261,250)
-	8,286,246	8,427,135	16,713,381	10,346,476	2,223,994	12,570,470
-	5,960,282	681,012	6,641,294	7,442,202	11,375,851	18,818,053
-	362,268,840	52,630,139	414,898,979	452,340,688	150,243,293	602,583,981
-	6,089	-	6,089	7,603	22,304	29,907
-	77,132	48,756	125,888	96,310	(52,685)	43,625
-	180,334,640	166,789,832	347,124,472	225,171,711	(68,514,557)	156,657,154
-	154,264	289,211	443,475	192,619	577,545	770,164
-	8,535,266	1,846,572	10,381,838	10,657,411	(5,231,198)	5,426,213
-	3,513,566	2,791,077	6,304,643	4,387,153	(1,589,962)	2,797,191
-	726,665	1,342,604	2,069,269	907,337	(258,628)	648,709
-	-	-	-	-	(690,113)	(690,113)
-	54,804	187,069	241,873	68,430	(25,660)	42,770
-	2,659,025	903,168	3,562,193	3,320,145	138,997	3,459,142
-	1,248,321	2,829,586	4,077,907	1,558,694	(1,196,671)	362,023
-	1,116,384	1,244,235	2,360,619	1,393,954	988,559	2,382,513
-	77,132	106,176	183,308	96,310	(130,980)	(34,670)
-	970,239	150,816	1,121,055	1,211,473	3,611,880	4,823,353
-	81,192	23,963,292	24,044,484	101,378	(7,525,921)	(7,424,543)
-	103,519	12,677,397	12,780,916	129,258	(5,001,548)	(4,872,290)
-	8,374,912	19,620,576	27,995,488	10,457,189	1,965,881	12,423,070
-	56,834	51,702	108,536	70,965	(58,584)	12,381
-	172,532	727,367	899,899	215,429	(249,765)	(34,336)
-	568,341	3,577,894	4,146,235	709,649	(573,071)	136,578
-	4,824,810	217,602	5,042,412	6,024,415	2,024,419	8,048,834
-	-	229,710	229,710	-	(34,444)	(34,444)
-	-	-	-	-	-	-
-	1,055,491	2,199,961	3,255,452	1,317,920	(474,242)	843,678
-	56,834	75,408	132,242	70,965	116,150	187,115
-	71,043	41,758	112,801	88,706	5,181	93,887
-	36,256,104	44,810,533	81,066,637	45,270,554	(6,330,720)	38,939,834
-	-	174,039	174,039	-	(134,169)	(134,169)
-	2,096,773	2,507,714	4,604,487	2,618,099	(1,562,198)	1,055,901
-	403,928	284,357	688,285	504,358	108,279	612,637
-	6,814,004	-	6,814,004	8,508,188	3,210,127	11,718,315
-	40,596	-	40,596	50,689	149,923	200,612
-	12,170,619	19,313,904	31,484,523	15,196,632	1,072,518	16,269,150
-	4,104,235	10,594,843	14,699,078	5,124,681	(3,328,782)	1,795,899
-	1,110,295	3,095,695	4,205,990	1,386,351	(611,814)	774,537
-	123,817	942,054	1,065,871	154,602	(225,901)	(71,299)
-	-	-	-	-	-	-
-	416,107	155,103	571,210	519,565	(79,799)	439,766
-	2,728,037	515,371	3,243,408	3,406,316	321,336	3,727,652
-	73,072	57,264	130,336	91,241	83,417	174,658
-	1,110,295	1,676,685	2,786,980	1,386,351	329,153	1,715,504
-	60,894	349,402	410,296	76,034	25,698	101,732
-	1,869,436	874,297	2,743,733	2,334,239	177,840	2,512,079
-	14,450,073	10,474,346	24,924,419	18,042,833	(4,586,403)	13,456,430
-	30,447	-	30,447	38,017	111,518	149,535
-	239,515	716,285	955,800	299,066	(95,753)	203,313
-	-	-	-	-	-	-
-	420,166	25,851	446,017	524,634	125,565	650,199
-	-	-	-	-	(160,711)	(160,711)
-	1,863,347	12,621,759	14,485,106	2,326,636	(2,909,298)	(582,662)
-	1,138,712	-	1,138,712	1,421,833	1,319,608	2,741,441
-	2,291,633	4,732,614	7,024,247	2,861,407	6,791,525	9,652,932
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	353,183	2,869,412	3,222,595	440,996	445,037	886,033
-	50,745	801,366	852,111	63,362	59,383	122,745
-	10,607,681	8,149,789	18,757,470	13,245,097	(3,102,463)	10,142,634
-	267,932	-	267,932	334,549	202,565	537,114
-	184,711	1,008,171	1,192,882	230,636	343,471	574,107
-	-	-	-	-	-	-

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources				
					Differences between Expected & Actual Experience	Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0141	CAPITAL DEVELOPMENT	507	\$ 3,977,434	\$ 3,905,944	\$ 100,883	\$ 83,947	\$ 48,593	\$ 167,733	\$ 401,156
0141	CAPITAL DEVELOPMENT	511	78,513,908	77,225,141	1,994,575	1,659,726	960,732	3,255,398	7,870,431
0141	CAPITAL DEVELOPMENT	All Others	5,658,951	4,932,081	127,386	106,001	61,358	139,614	434,359
0144	SBE SPECIAL PURPOSE TRUST	586	1,034,780	1,059,239	27,358	22,765	13,178	141,347	204,648
0145	EXPLOSIVES REGULATORY	422	582,064	297,911	7,694	6,403	3,706	39,070	56,873
0146	AGGREGATE OPERATION REGULATORY	422	937,769	331,012	8,549	7,114	4,118	37,703	57,484
0147	COAL MINING REGULATORY	422	-	-	-	-	-	29,212	29,212
0148	MENTAL HEALTH REPORTING	444	1,099,453	1,456,454	37,617	31,302	18,119	346,439	433,477
0148	MENTAL HEALTH REPORTING	All Others	452,716	529,619	13,679	11,383	6,589	51,702	83,353
0151	REG CPA ADMIN & DISCIPLINARY	440	2,037,222	1,787,466	46,167	38,416	22,237	86,839	193,659
0152	STATE CRIME LABORATORY	493	11,705,945	15,557,572	401,822	334,364	193,547	7,316,348	8,246,081
0156	MTR VEH THEFT PREV & INS VERIF	350	3,621,729	3,111,514	80,364	66,873	38,709	1,032,052	1,217,998
0156	MOTOR VEHICLE THEFT PREVENTION	546	-	-	-	-	-	-	-
0159	SBE TEACHER CERTIFICATION INST	586	291,032	231,709	5,985	4,980	2,883	49,726	63,574
0163	WEIGHTS & MEASURES	All	13,193,441	10,360,681	267,596	222,672	128,894	939,121	1,558,283
0166	ST POLICE MERIT BD PUB SAFETY	591	2,198,907	2,283,984	58,991	49,087	28,414	1,514,886	1,651,378
0167	DIVISION OF CORP REGIS LLP	350	452,716	529,619	13,679	11,383	6,589	218,025	249,676
0168	CMS VS AFSCME WAGES TRUST	444	-	-	-	-	-	-	-
0168	CMS VS AFSCME WAGES TRUST	All Others	-	-	-	-	-	-	-
0169	IL INDEPENDENT TAX TRIBUNAL	564	517,390	-	-	-	-	274,865	274,865
0175	IL SCHOOL ASBESTOS ABATEMENT	482	1,099,453	1,092,340	28,213	23,477	13,589	188,247	253,526
0177	CHIP BOARD PAYROLL TRUST	527	743,748	-	-	-	-	3,552	3,552
0182	DRIVER SERVICES ADMINISTRATION	350	3,815,750	2,648,097	68,395	56,913	32,944	628,816	787,068
0184	ICJIA VIOLENCE PREVENTION	All	1,002,443	595,822	15,389	12,805	7,412	212,840	248,446
0185	SECRETARY OF STATE SPEC LIC PL	350	2,134,233	3,707,336	95,753	79,678	46,122	1,189,126	1,410,679
0190	COUNTY OPTION MOTOR FUEL TAX	492	-	-	-	-	-	-	-
0193	LOG GOVT HEALTH INSURANCE RES	416	2,974,992	3,508,729	90,624	75,410	43,651	724,858	934,543
0195	IP TIP ADMINISTRATIVE TR	370	9,280,680	10,062,770	259,902	216,270	125,188	817,398	1,418,758
0199	ILLINOIS FISHERIES MANAGEMENT	422	1,584,506	6,487,839	167,568	139,437	80,713	3,880,204	4,267,922
0201	HUMAN RIGHTS COMM SPEC PROJ	542	-	-	-	-	-	-	-
0203	TCHR HEALTH INSURANCE SECURITY	416	4,818,193	4,965,183	128,241	106,712	61,770	25,850	322,573
0206	HELP ILLINOIS VOTE	587	-	-	-	-	-	-	-
0207	POLLUTION CONTROL BOARD ST TR	532	-	-	-	-	-	137,432	137,432
0209	STATE POLICE FIREARM SERVICES	493	45,077,590	44,157,024	1,140,490	949,025	549,343	8,360,169	10,999,027
0211	DHS TECHNOLOGY INITIATIVE	444	4,624,172	3,012,211	77,800	64,739	37,474	223,402	403,415
0214	BROWNFIELDS REDEVELOPMENT	532	-	-	-	-	-	-	-
0215	CAPITAL DEVELOP BRD REVOLVING	511	1,649,180	8,507,013	219,720	182,833	105,833	6,279,269	6,787,655
0215	CAPITAL DEVELOP BRD REVOLVING	510	2,586,949	2,515,693	64,975	54,067	31,297	950,573	1,100,912
0218	PROFESSIONS INDIRECT COST	All	59,467,495	59,780,799	1,544,021	1,284,812	743,713	706,814	4,279,360
0220	DCFS CHILDREN'S SERVICES	360	1,228,801	1,257,846	32,488	27,034	15,648	92,348	167,518
0220	DCFS CHILDREN'S SERVICES	418	64,253,351	49,784,231	1,285,830	1,069,965	619,349	1,777,807	4,752,951
0224	ASBESTOS ABATEMENT	340	-	-	-	-	-	-	-
0231	MINES AND MINERALS REGULATORY	422	-	-	-	-	-	-	-
0236	IL VETERANS ASSISTANCE	497	-	-	-	-	-	-	-
0238	IL HEALTH FACILITIES PLANNING	482	4,979,877	3,541,830	91,479	76,121	44,063	170,376	382,039
0240	EMERGENCY PUBLIC HEALTH	482	1,649,180	1,621,960	41,892	34,859	20,178	188,247	285,176
0242	ISAC ACCOUNTS RECEIVABLE	691	-	-	-	-	-	158,743	158,743
0243	CREDIT UNION	440	10,606,492	12,876,374	332,572	276,740	160,191	2,224,027	2,993,530
0244	RESIDENTIAL FINANCE REGULATORY	440	12,837,735	13,339,791	344,541	286,699	165,956	229,694	1,026,890
0255	DEP OF LABOR FED INDIRECT COST	452	388,042	132,405	3,420	2,846	1,647	137,432	145,345
0258	NURSING DEDICATED & PROFESSNL	440	5,367,920	7,348,470	189,797	157,934	91,420	1,727,207	2,166,358
0258	NURSING DEDICATED & PROFESSNL	482	194,021	-	-	-	-	10,656	10,656
0259	OPTOMETRIC LICN & DISC BRD	440	679,074	496,518	12,824	10,671	6,177	59,014	88,686
0261	UNDERGROUND RESOURCE CONSERV	422	3,007,328	4,468,664	115,417	96,041	55,593	1,321,740	1,588,791
0262	MANDATORY ARBITRATION	201	-	-	-	-	-	-	-
0270	WATER REVOLVING	532	64,415,035	65,805,221	1,699,621	1,414,289	818,661	3,647,050	7,579,621
0272	LASALLE VETERANS HOME	497	-	3,475,628	89,769	74,698	43,239	7,020,521	7,228,227
0273	ANNA VETERANS HOME	497	3,751,076	1,324,049	34,198	28,457	16,472	3,344,186	3,423,313
0274	SELF-INSURERS ADMINISTRATION	563	1,099,453	-	-	-	-	171,790	171,790
0276	DRUNK&DRUGGED DRIVING PREVENT	444	2,780,970	2,184,680	56,426	46,953	27,179	629,898	760,456
0281	IL TAX INCREMENT	492	-	-	-	-	-	-	-
0282	HAZARDOUS WASTE OCCUP LICENSE	532	-	-	-	-	-	-	-
0285	LONG TERM CARE MONITOR/RECEIVE	482	73,954,410	84,077,093	2,171,547	1,806,989	1,045,975	11,922,957	16,947,468
0286	IL AFFORDABLE HOUSING TRUST	492	226,358	231,709	5,985	4,980	2,883	18,852	32,700
0287	HOME CARE SERVCS AGY LICENSURE	482	5,626,615	3,111,514	80,364	66,873	38,709	107,786	293,732
0288	COMMUNITY WATER SUPPLY LAB	532	1,616,843	1,655,061	42,747	35,571	20,590	28,415	127,323
0290	FERTILIZER CONTROL	406	4,850,530	2,714,300	70,105	58,336	33,768	146,493	308,702
0292	SECURITIES INVESTORS EDUCATION	350	226,358	231,709	5,985	4,980	2,883	3,552	17,400
0294	USED TIRE MANAGEMENT	All	20,307,551	21,184,779	547,162	455,304	263,553	448,728	1,714,747
0295	SECRETARY OF STATE INTERAGENCY	350	-	-	-	-	-	-	-
0297	GUARDIANSHIP & ADVOCACY	537	614,400	364,113	9,404	7,826	4,530	114,527	136,287
0298	NATURAL AREAS ACQUISITION	422	33,436,318	26,414,772	682,242	567,707	328,617	4,361,219	5,939,785
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	3,686,403	2,979,110	76,945	64,027	37,062	120,762	298,796
0318	ICJIA VIO PREVENT SP PRJ	546	-	-	-	-	-	-	-
0323	MOTOR VEHICLE REVIEW BOARD	350	194,021	926,834	23,938	19,920	11,530	572,265	627,653
0324	STATE CURE	420	1,616,843	662,024	17,099	14,228	8,236	942,602	982,165

Differences between Expected & Actual Experience	Deferred Inflows of Resources			Pension Expense (Income)		
	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
-	\$ 239,515	\$ 789,073	\$ 1,028,588	\$ 299,066	\$ (49,745)	\$ 249,321
-	4,735,499	2,964,808	7,700,307	5,912,899	1,272,920	7,185,819
-	302,439	672,114	974,553	377,635	91,676	469,311
-	64,953	75,408	140,361	81,103	172,845	253,948
-	18,268	308,062	326,330	22,810	37,081	59,891
-	20,298	491,159	511,457	25,345	1,427	26,772
-	-	188,521	188,521	-	(44,570)	(44,570)
-	89,311	-	89,311	111,516	227,165	338,681
-	32,477	416,317	448,794	40,551	(251,887)	(211,336)
-	109,609	308,062	417,671	136,861	(4,221)	132,640
-	954,001	434,404	1,388,405	1,191,197	2,245,672	3,436,869
-	190,800	1,728,397	1,919,197	238,239	668,785	907,024
-	-	-	-	-	(37,814)	(37,814)
-	14,209	158,121	172,330	17,741	(98,524)	(80,783)
-	635,324	4,912,577	5,547,901	793,286	(2,164,818)	(1,371,532)
-	140,055	4,615,435	4,755,490	174,878	(1,719,444)	(1,544,566)
-	32,477	24,863	57,340	40,551	9,700	50,251
-	-	-	-	-	-	-
-	-	564,426	564,426	-	(68,168)	(68,168)
-	66,983	844,786	911,769	83,637	(87,055)	(3,418)
-	-	783,083	783,083	-	(323,905)	(323,905)
-	162,383	1,340,510	1,502,893	202,757	599,201	801,958
-	36,536	353,817	390,353	45,620	(22,348)	23,272
-	227,336	1,102,629	1,329,965	283,860	6,936	290,796
-	-	-	-	-	-	-
-	215,158	49,726	264,884	268,653	193,937	462,590
-	617,056	132,237	749,293	770,476	170,249	940,725
-	397,839	67,485	465,324	496,754	881,204	1,377,958
-	-	-	-	-	-	-
-	304,468	225,839	530,307	380,169	(137,477)	242,692
-	-	-	-	-	-	-
-	-	304,365	304,365	-	(59,629)	(59,629)
-	2,707,740	1,551,034	4,258,774	3,380,972	5,614,365	8,995,337
-	184,711	1,608,157	1,792,868	230,636	(220,789)	9,847
-	-	438,903	438,903	-	(967,733)	(967,733)
-	521,656	-	521,656	651,357	1,915,559	2,566,916
-	154,264	159,958	314,222	192,619	576,818	769,437
-	3,665,800	6,953,626	10,619,426	4,577,238	(2,847,155)	1,730,083
-	77,132	30,305	107,437	96,310	245,154	341,464
-	3,052,804	13,519,403	16,572,207	3,811,830	(3,344,476)	467,354
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	217,188	1,225,630	1,442,818	271,187	(425,818)	(154,631)
-	99,460	1,037,476	1,136,936	124,189	2,985	127,174
-	-	339,336	339,336	-	(56,500)	(56,500)
-	789,588	227,317	1,016,905	985,906	(3,022)	982,884
-	818,005	94,260	912,265	1,021,388	97,549	1,118,937
-	8,119	206,806	214,925	10,138	31,485	41,623
-	450,613	1,206,530	1,657,143	562,650	33,945	596,595
-	-	166,556	166,556	-	(34,519)	(34,519)
-	30,447	189,462	219,909	38,017	(59,494)	(21,477)
-	274,022	848,341	1,122,363	342,152	691,732	1,033,884
-	-	-	-	-	-	-
-	4,035,222	103,401	4,138,623	5,038,510	1,567,724	6,606,234
-	213,128	25,774,280	25,987,408	266,118	(10,166,222)	(9,900,104)
-	81,192	9,869,381	9,950,573	101,378	(4,453,844)	(4,352,466)
-	-	992,577	992,577	-	(401,585)	(401,585)
-	133,966	842,140	976,106	167,274	(278,291)	(111,017)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,155,666	10,913,959	16,069,625	6,437,533	551,805	6,989,338
-	14,209	11,453	25,662	17,741	33,037	50,778
-	190,800	2,124,602	2,315,402	238,239	(546,475)	(308,236)
-	101,489	734,005	835,494	126,723	(282,818)	(156,095)
-	166,443	2,059,472	2,225,915	207,826	(558,660)	(350,834)
-	14,209	72,062	86,271	17,741	(35,059)	(17,318)
-	1,299,065	683,108	1,982,173	1,622,055	(402,427)	1,219,628
-	-	-	-	-	-	-
-	22,328	364,998	387,326	27,879	(174,600)	(146,721)
-	1,619,772	6,100,731	7,720,503	2,022,500	113,912	2,136,412
-	182,681	1,744,327	1,927,008	228,102	(389,772)	(161,670)
-	-	60,381	60,381	-	(46,549)	(46,549)
-	56,834	501,606	558,440	70,965	(46,502)	24,463
-	40,596	775,517	816,113	50,689	153,432	204,121



State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources				
					Differences between Expected & Actual Experience	Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0324	STATE CURE	546	\$ 452,716	\$ 6,653,345	\$ 171,843	\$ 142,994	\$ 82,772	\$ 5,097,984	\$ 5,495,593
0324	STATE CURE	588	258,695	-	-	-	-	2,027,127	2,027,127
0326	AFRICAN-AMERICAN HIV/AIDS RESP	482	-	-	-	-	-	-	-
0327	TATOO & BODY PRONG ESTAB REGIS	482	646,737	198,607	5,130	4,268	2,471	106,192	118,061
0329	COUNTY PROVIDER TRUST	478	13,678,494	13,240,487	341,976	284,565	164,720	802,343	1,593,604
0333	FEDERAL SUPPORT AGREEMENT REV	466	31,560,780	19,198,706	495,865	412,619	238,845	266,387	1,413,716
0335	CRIMINAL JUSTICE INFO PROJECTS	546	10,218,449	13,902,511	359,075	298,793	172,956	7,064,114	7,894,938
0336	ENVIRONMENTAL LAB CERTIFICAT	532	1,390,485	1,092,340	28,213	23,477	13,589	10,655	75,934
0340	PUBLIC HEALTH LAB SERV REV	482	-	-	-	-	-	117,210	117,210
0343	FEDERAL NATNL COMM SERVICES	444	-	-	-	-	-	-	-
0344	CARE PROV FOR PERSONS WITH DD	478	-	-	-	-	-	14,207	14,207
0345	LONG TERM CARE PROVIDER	478	2,425,265	2,250,883	58,136	48,376	28,002	169,669	304,183
0345	LONG TERM CARE PROVIDER	482	2,231,244	2,085,377	53,861	44,819	25,943	83,514	208,137
0347	EMPLOYMENT & TRAINING	444	20,986,625	26,845,088	693,356	576,956	333,971	16,422,761	18,027,044
0357	CHILD LABOR ENFORCEMENT	452	1,552,170	1,092,340	28,213	23,477	13,589	-	65,279
0360	LEAD POISONING,SCREENING	482	12,514,367	12,578,463	324,877	270,337	156,484	237,972	989,670
0362	SECURITIES AUDIT & ENFORCEMENT	350	20,016,519	16,517,508	426,615	354,995	205,489	56,829	1,043,928
0363	DEPT OF BUSINESS SERV SP OPS	350	34,535,772	34,028,052	878,878	731,332	423,332	152,728	2,186,270
0368	DRUG TREATMENT	444	2,813,307	4,071,450	105,158	87,504	50,652	2,037,994	2,281,308
0369	FEED CONTROL	406	4,850,530	4,303,158	111,142	92,484	53,534	158,989	416,149
0369	FEED CONTROL	360	1,067,117	1,125,441	29,068	24,188	14,001	415,241	482,498
0370	TANNING FACILITY PERMIT	482	32,337	364,113	9,404	7,826	4,530	258,505	280,265
0372	PLUMBING LICENSURE & PROGRAM	482	9,636,386	8,804,924	227,414	189,236	109,539	298,353	824,542
0376	STATE POLICE MTR VEHICLE THEFT	493	-	-	-	-	-	-	-
0379	ICC FEDERAL GRANTS TRUST	524	-	-	-	-	-	-	-
0384	TAX COMPLIANCE & ADMIN	492	135,426,791	152,464,209	3,937,853	3,276,768	1,896,756	14,421,294	23,532,671
0386	APPRAISAL ADMINISTRATION	440	2,198,907	1,324,049	34,198	28,457	16,472	17,759	96,886
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	614,400	860,632	22,228	18,497	10,707	195,160	246,592
0394	GAINING EARLY AWARENESS & READ	444	-	-	-	-	-	-	-
0396	SENIOR HEALTH INSURANCE PROG	402	3,201,350	3,376,324	87,204	72,564	42,004	115,254	317,026
0397	TRAUMA CENTER	482	-	-	-	-	-	-	-
0398	EMS ASSISTANCE	482	-	-	-	-	-	-	-
0402	IL ARTS COUNCIL STATE TRUST	503	-	-	-	-	-	-	-
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	6,661,394	8,374,608	216,300	179,987	104,186	1,686,857	2,187,330
0408	DHS SPECIAL PURPOSE TRUST	444	42,814,009	25,686,545	663,433	552,056	319,558	7,423,874	8,958,921
0410	SBE FEDERAL DEPT OF AGRY	586	3,492,381	3,078,413	79,509	66,161	38,298	21,311	205,279
0421	PUBLIC AID RECOVERIES TRUST	478	139,565,909	143,526,880	3,707,019	3,084,686	1,785,570	627,119	9,204,394
0422	ALTERNATE FUELS	532	-	99,304	2,565	2,134	1,235	77,552	83,486
0425	IL POWER AGENCY OPERATIONS	All	9,604,049	16,418,204	424,050	352,861	204,253	6,780,523	7,761,687
0427	ENERGY TRANSITION ASSISTANCE	420	194,021	893,733	23,083	19,208	11,119	655,974	709,384
0428	SUPREME COURT HISTORIC PRESERV	210	2,813,307	3,111,514	80,364	66,873	38,709	644,971	830,917
0434	COURT OF CLAIMS ADMIN & GRANT	528	291,032	264,810	6,840	5,691	3,294	41,255	57,080
0435	CHARITABLE TRUST STABILIZATION	370	291,032	264,810	6,840	5,691	3,294	31,966	47,791
0438	IL STATE FAIR	406	2,004,886	2,151,579	55,571	46,242	26,767	1,114,413	1,242,993
0439	FEDERAL AG MARKETING SERVICES	406	-	99,304	2,565	2,134	1,235	77,552	83,486
0440	AGRICULTURAL MASTER	406	2,683,960	2,780,502	71,815	59,759	34,591	25,850	192,015
0445	SEX OFFENDER INVESTIGATION	493	-	-	-	-	-	-	-
0446	EMPLOYEE CLASSIFICATION	452	-	-	-	-	-	-	-
0447	GI EDUCATION	497	4,527,161	4,766,575	123,111	102,443	59,299	454,900	739,753
0449	INTERPRETERS FOR THE DEAF	526	97,011	-	-	-	-	72,268	72,268
0453	MONITORING DEVICE DRVNG PERMIT	350	3,718,739	5,031,385	129,951	108,135	62,594	1,013,300	1,313,980
0455	IL STATE TOLL HIGHWAY REVENUE	557	779,868,174	774,204,380	19,996,189	16,639,236	9,631,616	2,749,806	49,016,847
0473	TEACHERS RETIREMENT SYSTEM	593	25,837,155	23,700,472	612,137	509,372	294,850	-	1,416,359
0476	WHOLESOME MEAT	406	22,862,164	21,151,678	546,307	454,593	263,141	91,622	1,355,663
0477	JUDGES RETIREMENT SYSTEM	275	-	-	-	-	-	-	-
0480	SECRETARY OF STATE ID SECURITY	350	6,596,720	8,540,114	220,574	183,545	106,245	3,602,315	4,112,679
0481	GENERAL ASSEMBLY RETIREMENT	131	-	-	-	-	-	-	-
0483	SECRETARY OF STATE SPEC SERV	350	19,984,183	25,653,444	662,578	551,345	319,146	5,994,041	7,527,110
0484	NUCLEAR CIVIL PROTECTION PLAN	588	1,390,485	827,530	21,373	17,785	10,295	536,861	586,314
0488	CRIMINAL JUSTICE TRUST	546	14,034,199	13,339,791	344,541	286,699	165,956	1,489,175	2,286,371
0491	FEDERAL AID DISASTER	588	5,012,214	4,634,170	119,692	99,598	57,652	939,049	1,215,991
0495	OLD AGE SURVIVORS INSURANCE	444	163,107,147	159,713,375	4,125,085	3,432,567	1,986,940	-	9,544,592
0497	FEDERAL CIVIL PREPARED ADMIN	588	97,011	66,202	1,710	1,423	824	7,103	11,060
0502	EARLY INTERVENTION SERVICE REV	444	5,626,615	4,468,664	115,417	96,041	55,593	217,601	484,652
0505	ATHLETICS SUPERVISION AND REG	440	-	-	-	-	-	-	-
0506	SMALL BUSINESS CREDIT INITIATV	420	1,616,843	1,754,365	45,312	37,705	21,825	608,945	713,787
0509	DHS COMMUNITY SERVICES	444	4,850,530	9,334,543	241,093	200,618	116,128	5,292,964	5,850,803
0514	STATE ASSET FORFEITURE	493	1,940,212	1,655,061	42,747	35,571	20,590	226,225	325,133
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	-	-	-	-	-	-	-
0523	DEPT OF CORRECTIONS REIMBURSEM	425	2,813,307	2,350,186	60,701	50,510	29,238	169,669	310,118
0523	DEPT OF CORRECTIONS REIMBURSEM	426	92,677,455	4,700,373	121,401	101,021	58,476	51,478,193	51,759,091
0524	HEALTH FACILITY PLAN REVIEW	482	3,233,687	2,912,907	75,235	62,604	36,238	91,622	265,699
0525	STATEWIDE GRAND JURY PROSECUTI	340	-	-	-	-	-	-	-
0531	ENERGY EFFICIENCY PORTFOLIO	420	-	-	-	-	-	-	-
0533	ATTORNEY GENERAL TOBACCO	340	8,472,259	6,256,130	161,584	134,457	77,830	234,421	608,292
0534	IL WORKERS' COMP COMM OPERATNS	All	101,602,430	101,587,637	2,623,811	2,183,326	1,263,818	3,638,443	9,709,398

Differences between Expected & Actual Experience	Deferred Inflows of Resources			Pension Expense (Income)		
	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
-	\$ 407,988	\$ -	\$ 407,988	\$ 509,427	\$ 1,495,666	\$ 2,005,093
-	-	3,392,798	3,392,798	-	9,728	9,728
-	-	-	-	-	(4,726)	(4,726)
-	12,179	380,760	392,939	15,207	(11,108)	4,099
-	811,916	1,556,017	2,367,933	1,013,785	(253,171)	760,614
-	1,177,278	14,473,633	15,650,911	1,469,988	(4,458,215)	(2,988,227)
-	852,512	-	852,512	1,064,474	3,045,306	4,109,780
-	66,983	258,505	325,488	83,637	(94,492)	(10,855)
-	-	783,869	783,869	-	(365,757)	(365,757)
-	-	-	-	-	-	-
-	-	309,223	309,223	-	(184,255)	(184,255)
-	138,026	436,465	574,491	172,343	(172,684)	(341)
-	127,877	176,416	304,293	159,671	(39,290)	120,381
-	1,646,159	-	1,646,159	2,055,448	6,090,952	8,146,400
-	66,983	538,689	605,672	83,637	(179,212)	(95,575)
-	771,320	1,084,302	1,855,622	963,095	1,297,952	2,261,047
-	1,012,865	5,267,792	6,280,657	1,264,696	(2,364,186)	(1,099,490)
-	2,086,624	2,797,873	4,884,497	2,605,427	(1,534,965)	1,070,462
-	249,664	71,036	320,700	311,739	417,811	729,550
-	263,873	517,012	780,885	329,480	(180,561)	148,919
-	69,013	18,852	87,865	86,172	257,628	343,800
-	22,328	201,593	223,921	27,879	7,149	35,028
-	539,924	1,081,108	1,621,032	674,167	577,393	1,251,560
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,349,212	25,910,629	35,259,841	11,673,730	(9,587,420)	2,086,310
-	81,192	897,538	978,730	101,378	(326,593)	(225,215)
-	52,775	286,318	339,093	65,896	(88,692)	(22,796)
-	-	-	-	-	-	-
-	207,039	283,128	490,167	258,515	(282,299)	(23,784)
-	-	-	-	-	-	-
-	-	3,552	3,552	-	(7,465)	(7,465)
-	-	-	-	-	-	-
-	513,537	697,525	1,211,062	641,219	603,607	1,244,826
-	1,575,117	15,345,735	16,920,852	1,966,742	(971,378)	995,364
-	188,770	818,717	1,007,487	235,705	(206,177)	29,528
-	8,801,168	7,080,504	15,881,672	10,989,426	(4,065,817)	6,923,609
-	6,089	-	6,089	7,603	22,304	29,907
-	1,006,776	-	1,006,776	1,257,093	2,540,367	3,797,460
-	54,804	-	54,804	68,430	201,301	269,731
-	190,800	-	190,800	238,239	351,774	590,013
-	16,238	60,207	76,445	20,276	(102,187)	(81,911)
-	16,238	544,376	560,614	20,276	(369,048)	(348,772)
-	131,936	642,005	773,941	164,740	(217,780)	(53,040)
-	6,089	-	6,089	7,603	22,304	29,907
-	170,502	373,605	544,107	212,895	(176,235)	36,660
-	-	35,518	35,518	-	(103,011)	(103,011)
-	-	-	-	-	-	-
-	292,290	17,759	310,049	364,962	131,929	496,891
-	-	398,035	398,035	-	(35,910)	(35,910)
-	308,528	1,344,344	1,652,872	385,238	78,605	463,843
-	47,474,752	50,829,959	98,304,711	59,278,524	(21,667,365)	37,611,159
-	1,453,329	5,781,228	7,234,557	1,814,675	(3,357,667)	(1,542,992)
-	1,297,036	2,061,930	3,358,966	1,619,521	(1,067,106)	552,415
-	-	-	-	-	(628,665)	(628,665)
-	523,686	2,431,912	2,955,598	653,891	1,184,631	1,838,522
-	-	-	-	-	(160,711)	(160,711)
-	1,573,087	2,817,422	4,390,509	1,964,208	1,175,729	3,139,937
-	50,745	493,725	544,470	63,362	132,098	195,460
-	818,005	1,167,204	1,985,209	1,021,388	(450,734)	570,654
-	284,171	674,075	958,246	354,825	532,452	887,277
-	9,793,735	13,865,498	23,659,233	12,228,777	(8,449,013)	3,779,764
-	4,060	48,754	52,814	5,069	(7,665)	(2,596)
-	274,022	1,234,396	1,508,418	342,152	(278,818)	63,334
-	-	-	-	-	-	-
-	107,579	31,966	139,545	134,326	308,676	443,002
-	572,401	-	572,401	714,718	2,117,248	2,831,966
-	101,489	265,610	367,099	126,723	24,711	151,434
-	-	-	-	-	-	-
-	144,115	3,037,826	3,181,941	179,947	(2,197,743)	(2,017,796)
-	288,230	70,416,924	70,705,154	359,894	337,172	697,066
-	178,621	2,333,387	2,512,008	223,033	(689,869)	(466,836)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	383,630	3,530,755	3,914,385	479,013	(375,144)	103,869
-	6,229,425	3,187,117	9,416,542	7,778,263	(1,730,670)	6,047,593

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources				
					Differences between Expected & Actual Experience	Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0535	SEX OFFENDER REGISTRATION	493	\$ 937,769	\$ 231,709	\$ 5,985	\$ 4,980	\$ 2,883	\$ 35,518	\$ 49,366
0536	LEADS MAINTENANCE	493	-	-	-	-	-	17,759	17,759
0537	STATE OFFENDER DNA IDENTIFICAT	493	1,843,201	-	-	-	-	286,318	286,318
0538	IL HISTORIC SITES	422	5,012,214	4,038,349	104,303	86,792	50,240	1,064,160	1,305,495
0538	IL HISTORIC SITES	541	-	-	-	-	-	-	-
0539	DEATH PENALTY ABOLITION	546	161,684	99,304	2,565	2,134	1,235	52,914	58,848
0542	AG COURT ORDER & VOL COMPLY	340	52,579,743	37,834,692	977,196	813,145	470,689	1,405,469	3,666,499
0546	PUBLIC PENSION REGULATION	446	2,586,949	1,224,745	31,633	26,322	15,237	46,174	119,366
0548	DRYCLEANER ENVIRON RESPONSE TR	532	1,131,790	1,059,239	27,358	22,765	13,178	467,439	530,740
0549	IL CHARITY BUREAU	340	4,462,487	4,766,575	123,111	102,443	59,299	311,384	596,237
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	3,686,403	4,236,956	109,432	91,061	52,711	361,909	615,113
0560	SBE FEDERAL AGENCY SERVICES	586	-	33,101	855	711	412	25,850	27,828
0561	SBE FEDERAL DEPT OF EDUCATION	586	4,365,477	3,574,932	92,334	76,833	44,475	150,815	364,457
0562	PAWNBROKER REGULATION	440	840,758	430,316	11,114	9,248	5,353	155,577	181,292
0564	RENEWABLE ENERGY RESOURCES TR	420	-	-	-	-	-	-	-
0566	DCFS FEDERAL PROJECTS	418	517,390	695,126	17,954	14,940	8,648	254,386	295,928
0568	SCHOOL INFRASTRUCTURE	507	420,379	397,215	10,259	8,537	4,942	3,552	27,290
0568	SCHOOL INFRASTRUCTURE	511	-	-	-	-	-	-	-
0568	SCHOOL INFRASTRUCTURE	586	-	-	-	-	-	-	-
0571	ENERGY EFFICIENCY TRUST	420	-	-	-	-	-	-	-
0576	PESTICIDE CONTROL	All	20,307,551	15,954,787	412,081	342,901	198,488	389,334	1,342,804
0577	COMMUNITY COLLEGE HEALTH INSUR	416	64,674	529,619	13,679	11,383	6,589	369,012	400,663
0579	SAVINGS BANK REGULATORY	440	388,042	297,911	7,694	6,403	3,706	56,556	74,359
0580	FIRE PREVENTION DIVISION	592	1,228,801	-	-	-	-	236,453	236,453
0581	JUVENILE ACCT INCENTIVE BLOCK	444	-	-	-	-	-	-	-
0581	JUVENILE ACCT INCENTIVE BLOCK	546	-	-	-	-	-	-	-
0582	DCFS SPECIAL PURPOSE TRUST	418	1,875,538	1,522,656	39,327	32,725	18,943	292,624	383,619
0592	DHS FEDERAL PROJECTS	444	2,425,265	1,621,960	41,892	34,859	20,178	400,844	497,773
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	22,118,416	-	-	-	-	2,478,577	2,478,577
0606	HEALTH INFORMATION EXCHANGE	534	-	-	-	-	-	-	-
0607	SPECIAL PROJECTS DIVISION	442	5,432,593	2,747,401	70,960	59,047	34,179	74,588	238,774
0608	PARTNERS FOR CONSERVATION	All	7,599,163	11,022,705	284,695	236,900	137,130	2,842,578	3,501,303
0612	STATEWIDE 911	493	4,494,824	4,005,247	103,448	86,081	49,828	-	239,357
0618	SERVICES FOR OLDER AMERICANS	402	6,079,331	6,620,244	170,988	142,283	82,360	917,199	1,312,830
0619	QUINCY VETERAN HOME	497	25,384,439	8,308,406	214,590	178,565	103,362	9,849,315	10,345,832
0621	INTERNATIONAL TOURISM	420	-	-	-	-	-	-	-
0622	MOTOR VEHICLE LICENSE PLATE	350	7,825,521	7,712,584	199,201	165,759	95,950	1,901,147	2,362,057
0627	PUBLIC TRANSPORTATION	509	3,363,034	3,508,729	90,624	75,410	43,651	353,335	563,020
0632	HORSE RACING	All	11,285,566	10,393,782	268,451	223,384	129,306	-	621,141
0635	DEATH CERTIFICATE SURCHARGE	All	937,769	926,834	23,938	19,920	11,530	106,555	161,943
0636	COMMERCE & COMM AFFAIRS ASST	420	4,042,108	4,005,247	103,448	86,081	49,828	160,338	399,695
0642	DHS STATE PROJECTS	444	-	628,923	16,244	13,517	7,824	491,160	528,745
0644	COMMITMENT TO HUMAN SERVICES	All	27,098,293	26,845,088	693,356	576,956	333,971	4,699,708	6,303,989
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	2,522,275	2,118,478	54,716	45,530	26,355	1,329,870	1,456,471
0649	MOTOR CARRIER SAFETY INSPECTIO	493	6,693,731	8,176,001	211,170	175,719	101,715	1,115,714	1,604,318
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	970,106	-	-	-	-	10,655	10,655
0654	HEALTHY SMILES	482	1,358,148	430,316	11,114	9,248	5,353	495,070	520,785
0657	IL ARTS COUNCIL FEDERAL GRANT	503	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	420	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	422	776,085	662,024	17,099	14,228	8,236	326,660	366,223
0664	STUDENT LOAN OPERATION	691	10,768,176	4,932,081	127,386	106,001	61,358	1,413,627	1,708,372
0667	DISASTER RESPONSE AND RECOVERY	588	-	1,555,757	40,182	33,436	19,355	1,214,977	1,307,950
0668	COLLEGE SAVINGS POOL ADMINISTR	370	4,850,530	7,580,179	195,781	162,914	94,302	2,397,227	2,850,224
0673	DEPT OF INSURANCE FED TRUST	446	-	-	-	-	-	-	-
0674	STATE CHARTER SCHOOL COMM	586	-	-	-	-	-	-	-
0675	ELECTRONICS RECYCLING	532	-	-	-	-	-	-	-
0678	FY09 BUDGET RELIEF	420	-	-	-	-	-	-	-
0689	AGRICULTURE PESTICIDE CONTROL	406	1,099,453	1,125,441	29,068	24,188	14,001	-	67,257
0690	DHS PRIVATE RESOURCE	444	-	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	482	-	-	-	-	-	14,207	14,207
0698	LONG TERM CARE OMBUDSMAN	402	-	-	-	-	-	-	-
0700	USDA WOMEN, INFANTS & CHILDREN	444	13,031,757	12,512,260	323,167	268,914	155,661	144,466	892,208
0701	FEDERAL STUDENT INCENTIVE TR	691	5,691,288	6,024,422	155,599	129,477	74,948	938,164	1,298,188
0702	ASSIST LIVING & SHARED HOU REG	482	4,300,803	6,189,928	159,874	133,034	77,007	3,126,447	3,496,362
0705	STATE POLICE WHISTLEBLOWER REW	493	-	-	-	-	-	-	-
0708	IL STANDARDBRED BREEDERS	406	614,400	728,227	18,809	15,651	9,060	91,759	135,279
0709	IL THOROUGHbred BREEDERS	406	582,064	562,721	14,534	12,094	7,001	7,104	40,733
0710	HOMELAND SECURITY EMERG PREPAR	588	29,588,231	23,601,168	609,572	507,237	293,614	2,427,540	3,837,963
0711	STATE LOTTERY	All	73,372,347	80,171,149	2,070,664	1,723,042	997,382	4,015,517	8,806,605
0718	COMMUNITY MENTAL HEALTH MEDICA	444	5,755,962	5,925,118	153,034	127,343	73,712	25,850	379,939
0722	COMPTRROLLER DEBT RECOVERY TRST	360	32,337	-	-	-	-	18,852	18,852
0724	DEPT OF LABOR FEDERAL PROJECTS	452	3,460,045	3,674,235	94,898	78,967	45,710	407,044	626,619
0726	FEDERAL INDUSTRIAL SERVICES	452	5,432,593	5,196,891	134,226	111,692	64,653	404,799	715,370
0727	SERVE ILLINOIS COMMISSION	444	-	463,417	11,969	9,960	5,765	361,908	389,602
0731	IL CLEAN WATER FUND	532	36,767,016	31,810,270	821,597	683,668	395,741	269,939	2,170,945
0732	SECRETARY OF STATE DUI ADMINIS	350	4,009,771	5,229,992	135,081	112,403	65,065	1,669,155	1,981,704

Differences between Expected & Actual Experience	Deferred Inflows of Resources			Pension Expense (Income)		
	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
-	\$ 14,209	\$ 587,566	\$ 601,775	\$ 17,741	\$ (58,625)	\$ (40,884)
-	-	948,260	948,260	-	(490,001)	(490,001)
-	-	6,240,042	6,240,042	-	(2,339,613)	(2,339,613)
-	247,634	1,437,482	1,685,116	309,204	74,310	383,514
-	-	-	-	-	-	-
-	6,089	108,256	114,345	7,603	(15,841)	(8,238)
-	2,320,050	12,652,756	14,972,806	2,896,890	(2,851,513)	45,377
-	75,102	2,017,370	2,092,472	93,775	(721,418)	(627,643)
-	64,953	77,552	142,505	81,103	242,542	323,645
-	292,290	1,258,191	1,550,481	364,962	(326,967)	37,995
-	259,813	832,090	1,091,903	324,411	(649,844)	(325,433)
-	2,030	-	2,030	2,534	7,435	9,969
-	219,217	1,188,767	1,407,984	273,722	(795,590)	(521,868)
-	26,387	357,368	383,755	32,948	(77,167)	(44,219)
-	-	-	-	-	-	-
-	42,626	68,716	111,342	53,224	17,602	70,826
-	24,357	48,756	73,113	30,414	(15,130)	15,284
-	-	-	-	-	-	-
-	-	39,070	39,070	-	(49,027)	(49,027)
-	-	-	-	-	-	-
-	978,359	5,274,485	6,252,844	1,221,611	(1,645,759)	(424,148)
-	32,477	385,147	417,624	40,551	(23,202)	17,349
-	18,268	233,106	251,374	22,810	(123,824)	(101,014)
-	-	1,095,979	1,095,979	-	(133,501)	(133,501)
-	-	-	-	-	(42,541)	(42,541)
-	-	-	-	-	-	-
-	93,370	536,432	629,802	116,585	(45,403)	71,182
-	99,460	969,103	1,068,563	124,189	(61,343)	62,846
-	-	24,694,738	24,694,738	-	(5,685,920)	(5,685,920)
-	-	-	-	-	(4,726)	(4,726)
-	168,473	4,208,478	4,376,951	210,360	(1,335,121)	(1,124,761)
-	675,920	1,858,426	2,534,346	843,976	(199,276)	644,700
-	245,605	649,984	895,589	306,670	(188,270)	118,400
-	405,958	456,002	861,960	506,892	236,611	743,503
-	509,477	41,012,871	41,522,348	636,150	(13,668,261)	(13,032,111)
-	-	-	-	-	-	-
-	472,941	1,786,992	2,259,933	590,530	870,127	1,460,657
-	215,158	234,563	449,721	268,653	(70,275)	198,378
-	637,354	1,345,228	1,982,582	795,821	(1,152,950)	(357,129)
-	56,834	1,226,967	1,283,801	70,965	(629,122)	(558,157)
-	245,605	240,284	485,889	306,670	(74,477)	232,193
-	38,566	-	38,566	48,155	141,256	189,411
-	1,646,159	697,966	2,344,125	2,055,448	6,067,802	8,123,250
-	129,907	361,908	491,815	162,206	484,171	646,377
-	501,358	1,288,305	1,789,663	626,012	(511,607)	114,405
-	-	1,213,167	1,213,167	-	(329,452)	(329,452)
-	26,387	1,093,247	1,119,634	32,948	(229,439)	(196,491)
-	-	-	-	-	-	-
-	-	49,726	49,726	-	(85,602)	(85,602)
-	40,596	103,403	143,999	50,689	151,829	202,518
-	302,439	17,284,703	17,587,142	377,635	(9,220,506)	(8,842,871)
-	95,400	-	95,400	119,120	349,422	468,542
-	464,822	1,097,242	1,562,064	580,392	(296,624)	283,768
-	-	197,450	197,450	-	(155,866)	(155,866)
-	-	797,340	797,340	-	(433,964)	(433,964)
-	-	-	-	-	(245,794)	(245,794)
-	-	-	-	-	-	-
-	69,013	523,698	592,711	86,172	(146,429)	(60,257)
-	-	-	-	-	-	-
-	-	45,811	45,811	-	(461)	(461)
-	-	-	-	-	-	-
-	767,261	702,819	1,470,080	958,027	(67,741)	890,286
-	369,422	131,964	501,386	461,272	600,990	1,062,262
-	379,571	3,393,366	3,772,937	473,944	398,659	872,603
-	-	14,207	14,207	-	(20,406)	(20,406)
-	44,655	22,905	67,560	55,758	107,906	163,664
-	34,506	246,796	281,302	43,086	(147,751)	(104,665)
-	1,447,240	6,458,703	7,905,943	1,807,071	(1,570,278)	236,793
-	4,916,151	933,460	5,849,611	6,138,466	179,195	6,317,661
-	363,332	931,530	1,294,862	453,669	(241,602)	212,067
-	-	25,851	25,851	-	(297,693)	(297,693)
-	225,307	358,189	583,496	281,325	270,674	551,999
-	318,677	284,355	603,032	397,910	415,274	813,184
-	28,417	-	28,417	35,482	104,083	139,565
-	1,950,628	7,849,893	9,800,521	2,435,618	(3,339,193)	(903,575)
-	320,707	746,158	1,066,865	400,445	575,612	976,057

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources				
					Differences between Expected & Actual Experience	Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0733	TOBACCO SETTLEMENT RECOVERY	444	\$ 1,325,811	\$ 1,655,061	\$ 42,747	\$ 35,571	\$ 20,590	\$ 581,011	\$ 679,919
0733	TOBACCO SETTLEMENT RECOVERY	482	291,032	297,911	7,694	6,403	3,706	53,277	71,080
0737	ENERGY ADMINISTRATION	420	840,758	1,026,138	26,503	22,054	12,766	196,738	258,061
0740	MEDICAID BUY IN PROGRAM REVOLV	478	743,748	993,037	25,648	21,342	12,354	374,852	434,196
0742	ST. POLICE TRAINING & ACADEMY	493	-	-	-	-	-	-	-
0745	STATE'S ATTY APPEL PROSEC CO	295	1,487,496	5,858,916	151,324	125,920	72,889	5,287,570	5,637,703
0746	HOME INSPECTOR ADMINISTRATION	440	291,032	-	-	-	-	39,868	39,868
0755	STATE EMPLOYEES DEF COMP PLAN	416	2,974,992	2,416,389	62,411	51,933	30,061	-	144,405
0757	CHILD SUPPORT ADMINISTRATIVE	340	-	-	-	-	-	-	-
0757	CHILD SUPPORT ADMINISTRATIVE	478	368,090,534	367,026,302	9,479,574	7,888,146	4,566,051	2,073,724	24,007,495
0759	SECRETARY OF STATE POLICE SERV	350	-	-	-	-	-	57,264	57,264
0762	LOCAL INITIATIVE	444	3,557,055	3,806,640	98,318	81,812	47,357	567,766	795,253
0763	TOURISM PROMOTION	All	42,490,641	38,695,323	999,425	831,642	481,395	1,935,505	4,247,967
0765	FEDERAL SURFACE MINING CONTROL	422	11,414,913	8,010,495	206,895	172,162	99,656	1,225,383	1,704,096
0773	ISAC LOAN PURCH PROG PAYROLL	691	2,101,896	2,052,275	53,006	44,108	25,532	-	122,646
0776	PRES LIBR & MUSEUM OPERATING	541	-	-	-	-	-	-	-
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	743,748	695,126	17,954	14,940	8,648	33,059	74,601
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	2,716,297	2,548,794	65,830	54,779	31,709	522,770	675,088
0793	HEALTHCARE PROVIDER RELIEF	478	-	-	-	-	-	-	-
0795	BANK & TRUST COMPANY	All	48,505,298	50,380,053	1,301,219	1,082,770	626,761	568,713	3,579,463
0796	NUC SAFETY EMERG PREPAREDNESS	All	46,080,033	40,946,206	1,057,561	880,018	509,398	348,876	2,795,853
0798	REHAB SERV EL & SECOND ED ACT	444	-	-	-	-	-	-	-
0801	AG STATE PROJ & CRT ORDER DIST	340	48,375,950	23,270,156	601,023	500,123	289,496	4,489,456	5,880,098
0802	PERSONAL PROPERTY TAX REPLACE	492	98,368,743	99,138,147	2,560,545	2,130,682	1,233,344	1,243,353	7,167,924
0802	PERSONAL PROPERTY TAX REPLACE	All Others	320,070,290	314,891,884	8,133,043	6,767,671	3,917,464	1,601,874	20,420,052
0808	MEDICAL SPECIAL PURPOSE TRUST	478	-	-	-	-	-	-	-
0817	STATE POLICE OPERATIONS ASSIST	493	33,630,340	4,733,474	122,256	101,732	58,888	18,541,230	18,824,106
0821	DRAM SHOP	444	-	-	-	-	-	-	-
0821	DRAM SHOP	492	-	-	-	-	-	-	-
0821	DRAM SHOP	All Others	20,986,625	22,740,537	587,344	488,741	282,907	3,418,582	4,777,574
0823	IL STATE DENTAL DISCIPLINARY	440	2,619,286	2,151,579	55,571	46,242	26,767	298,134	426,714
0826	AGRICULTURE FEDERAL PROJECTS	406	582,064	-	-	-	-	445,891	445,891
0828	HAZARDOUS WASTE	532	17,688,265	18,635,986	481,331	400,525	231,844	886,003	1,999,703
0829	COMM ASSOC MANAGER LCNS & DISC	440	161,684	695,126	17,954	14,940	8,648	507,869	549,411
0830	DEPT ON AGING STATE PROJECTS	402	-	-	-	-	-	-	-
0831	NATURAL RESOURCES RESTORATION	422	905,432	-	-	-	-	527,857	527,857
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	873,095	-	-	-	-	858,952	858,952
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-	-	-
0850	REAL ESTATE LICENSE ADMIN	360	1,002,443	1,092,340	28,213	23,477	13,589	80,116	145,395
0850	REAL ESTATE LICENSE ADMIN	440	19,628,477	16,848,520	435,164	362,109	209,607	1,843,883	2,850,763
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	-	-	-	-	-
0855	NATIONAL FLOOD INSURANCE PROG	422	2,198,907	1,986,073	51,296	42,685	24,708	358,189	476,878
0859	FEDERAL ENERGY	All	970,106	1,059,239	27,358	22,765	13,178	329,835	393,136
0862	INDUSTRIAL HEMP REGULATORY	406	97,011	397,215	10,259	8,537	4,942	289,211	312,949
0863	CYCLE RIDER SAFETY TRAINING	494	905,432	728,227	18,809	15,651	9,060	24,863	68,383
0870	LOW INC HOME ENERGY BLOCK GRNT	420	12,611,377	11,982,641	309,488	257,531	149,072	905,552	1,621,643
0871	COMMUNITY SERVICES BLOCK GRANT	420	4,333,140	5,263,094	135,935	113,115	65,476	1,136,691	1,451,217
0872	MATERNAL & CHILD HLTH SERV BLK	444	-	-	-	-	-	-	-
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	1,907,875	8,242,203	212,880	177,142	102,538	4,936,469	5,429,029
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	4,462,487	4,170,753	107,722	89,638	51,887	183,244	432,491
0875	COM DEV/SMALL CITY BLK GRANT	420	3,492,381	2,681,199	69,250	57,624	33,356	735,230	895,460
0876	COMMUNITY MH SERV BLOCK GRNT	444	2,263,581	2,416,389	62,411	51,933	30,061	197,587	341,992
0879	TRAFFIC & CRIM CONVICTION SUR	All	-	-	-	-	-	113,658	113,658
0882	SHEFFIELD 2/1982 AGREED ORDER	588	-	-	-	-	-	-	-
0883	INTRA-AGENCY SERVICES	420	27,033,619	23,270,156	601,023	500,123	289,496	827,790	2,218,432
0884	DNR SPECIAL PROJECTS	422	-	-	-	-	-	-	-
0885	WAGE THEFT ENFORCEMENT	452	-	-	-	-	-	-	-
0887	ST POLICE LAW ENFORCEMNT ADMIN	493	4,462,487	1,688,162	43,602	36,282	21,002	3,046,416	3,147,302
0888	DESIGN PROFESSIONAL ADMIN & IN	440	1,810,864	2,052,275	53,006	44,108	25,532	155,105	277,751
0893	FIREARM DEALER LICENSE CERT	493	582,064	-	-	-	-	263,413	263,413
0894	DNR FEDERAL PROJECTS	422	7,081,773	4,998,284	129,096	107,423	62,182	-	298,701
0896	PUBLIC HEALTH SPEC STATE PROJ	482	970,106	132,405	3,420	2,846	1,647	-	7,913
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	-	-	-	-
0898	CANNABIS BUSINESS DEVELOPMENT	All	-	-	-	-	-	148,087	148,087
0903	STATE SURPLUS PROPERTY REV	416	-	-	-	-	-	42,622	42,622
0904	IL STATE POLICE FEDERAL PROJS	493	23,929,280	17,973,961	464,232	386,297	223,608	1,204,055	2,278,192
0905	IL FORESTRY DEVELOPMENT	422	129,347	6,653,345	171,843	142,994	82,772	7,554,890	7,952,499
0906	STATE POLICE SERVICES	493	60,275,916	54,120,491	1,397,827	1,163,160	673,295	731,676	3,965,958
0908	CANNABIS EXPUNGEMENT	340	743,748	761,328	19,664	16,362	9,471	572,635	618,132
0909	IL WILDLIFE PRESERVATION	422	-	1,919,871	49,587	41,262	23,884	1,499,333	1,614,066
0911	JUVENILE JUSTICE TRUST	444	32,337	-	-	-	-	21,311	21,311
0912	CANNABIS REGULATION	All	19,563,803	25,454,836	657,449	547,077	316,675	11,084,872	12,606,073
0913	FEDERAL WORKFORCE TRAINING	420	30,881,706	30,453,120	786,545	654,500	378,857	710,067	2,529,969
0920	METABOLIC SCREENING & TREATMNT	482	13,807,841	13,108,082	338,556	281,720	163,073	340,975	1,124,324
0921	DHS RECOVERIES TRUST	444	33,533,329	21,879,905	565,115	470,244	272,201	4,944,152	6,251,712
0922	INSURANCE PRODUCER ADMIN	All	51,997,679	55,279,034	1,427,750	1,188,060	687,708	2,882,416	6,185,934

Differences between Expected & Actual Experience	Deferred Inflows of Resources			Pension Expense (Income)		
	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
-	\$ 101,489	\$ -	\$ 101,489	\$ 126,723	\$ 328,515	\$ 455,238
-	18,268	166,323	184,591	22,810	41,256	64,066
-	62,923	394,668	457,591	78,568	(51,634)	26,934
-	60,894	245,076	305,970	76,034	55,294	131,328
-	-	-	-	-	-	-
-	359,273	3,303,478	3,662,751	448,600	833,984	1,282,584
-	-	232,655	232,655	-	(61,060)	(61,060)
-	148,175	691,368	839,543	185,016	(456,481)	(271,465)
-	-	-	-	-	-	-
-	22,506,309	10,534,030	33,040,339	28,102,111	(6,374,528)	21,727,583
-	-	202,728	202,728	-	(67,254)	(67,254)
-	233,426	229,054	462,480	291,463	199,442	490,905
-	2,372,824	7,766,274	10,139,098	2,962,786	(2,246,276)	716,510
-	491,209	3,295,483	3,786,692	613,340	(748,464)	(135,124)
-	125,847	147,428	273,275	157,137	(133,874)	23,263
-	-	-	-	-	-	-
-	42,626	74,608	117,234	53,224	16,815	70,039
-	156,294	305,268	461,562	195,154	(109,341)	85,813
-	-	-	-	-	-	-
-	3,089,340	643,655	3,732,995	3,857,451	(1,192,322)	2,665,129
-	2,510,850	12,664,646	15,175,496	3,135,129	(3,637,385)	(502,256)
-	-	87,272	87,272	-	(49,084)	(49,084)
-	1,426,942	22,852,443	24,279,385	1,781,727	(3,784,755)	(2,003,028)
-	6,079,220	1,987,908	8,067,128	7,590,713	(1,345,170)	6,245,543
-	19,309,390	28,210,082	47,519,472	24,110,334	(10,763,251)	13,347,083
-	-	-	-	-	-	-
-	290,260	23,187,953	23,478,213	362,428	1,107,112	1,469,540
-	-	-	-	-	(23,634)	(23,634)
-	-	1,822,087	1,822,087	-	(4,009,141)	(4,009,141)
-	1,394,466	150,816	1,545,282	1,741,175	5,128,247	6,869,422
-	131,936	903,762	1,035,698	164,740	(216,348)	(51,608)
-	-	808,891	808,891	-	(1,745)	(1,745)
-	1,142,772	1,370,215	2,512,987	1,426,902	564,560	1,991,462
-	42,626	-	42,626	53,224	156,599	209,823
-	-	-	-	-	-	-
-	-	738,023	738,023	-	(17,750)	(17,750)
-	-	1,656,140	1,656,140	-	(105,614)	(105,614)
-	-	-	-	-	-	-
-	66,983	30,305	97,288	83,637	35,844	119,481
-	1,033,163	3,707,644	4,740,807	1,290,041	(986,589)	303,452
-	-	-	-	-	-	-
-	121,787	389,251	511,038	152,068	32,568	184,636
-	64,953	-	64,953	81,103	159,594	240,697
-	24,357	-	24,357	30,414	89,498	119,912
-	44,655	204,261	248,916	55,758	(43,353)	12,405
-	734,784	723,815	1,458,599	917,475	342,950	1,260,425
-	322,737	229,054	551,791	402,979	303,243	706,222
-	-	-	-	-	-	-
-	505,418	2,493,993	2,999,411	631,081	(82,775)	548,306
-	255,754	517,852	773,606	319,342	(374,495)	(55,153)
-	164,413	956,231	1,120,644	205,291	(113,044)	92,247
-	148,175	113,113	261,288	185,016	2,951	187,967
-	-	7,870,819	7,870,819	-	(3,230,363)	(3,230,363)
-	-	17,759	17,759	-	(117,680)	(117,680)
-	1,426,942	5,229,067	6,656,009	1,781,727	(882,217)	899,510
-	-	-	-	-	-	-
-	103,519	4,662,059	4,765,578	129,258	405,731	534,989
-	125,847	220,217	346,064	157,137	(226,067)	(68,930)
-	-	559,570	559,570	-	2,873	2,873
-	306,498	2,407,943	2,714,441	382,704	(932,894)	(550,190)
-	8,119	2,806,614	2,814,733	10,138	(1,229,798)	(1,219,660)
-	-	-	-	-	-	-
-	-	282,780	282,780	-	415	415
-	-	1,603,377	1,603,377	-	(777,828)	(777,828)
-	1,102,176	5,092,560	6,194,736	1,376,213	(1,185,983)	190,230
-	407,988	5,325,016	5,733,004	509,427	110,291	619,718
-	3,318,706	6,636,155	9,954,861	4,143,845	(2,313,200)	1,830,645
-	46,685	509,005	555,690	58,293	175,709	234,002
-	117,728	-	117,728	146,999	431,202	578,201
-	-	470,900	470,900	-	(167,035)	(167,035)
-	1,560,908	-	1,560,908	1,949,001	5,772,597	7,721,598
-	1,867,407	1,166,785	3,034,192	2,331,705	(401,881)	1,929,824
-	803,797	3,717,502	4,521,299	1,003,647	(1,146,659)	(143,012)
-	1,341,691	14,610,110	15,951,801	1,675,279	(4,358,261)	(2,682,982)
-	3,389,749	1,093,962	4,483,711	4,232,551	(1,635,832)	2,596,719

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources				
					Differences between Expected & Actual Experience	Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0925	COAL TECHNOLOGY DEV ASSIST	All	\$ 16,556,475	\$ 16,947,823	\$ 437,729	\$ 364,243	\$ 210,842	\$ 322,924	\$ 1,335,738
0929	VIOLENT CRIME VICTIMS ASSIST	340	-	-	-	-	-	-	-
0938	HEARING INSTRUMENT DISPEN EXAM	482	-	-	-	-	-	-	-
0940	SELF-INSURERS SECURITY	563	1,325,811	2,449,490	63,266	52,645	30,473	984,487	1,130,871
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	1,519,833	1,390,251	35,907	29,879	17,296	22,906	105,988
0944	ENVIRO PROTECT PERMIT & INSP	532	37,575,437	43,958,417	1,135,360	944,756	546,872	11,990,008	14,616,996
0947	GOVERNOR'S GRANT	All	6,790,742	3,376,324	87,204	72,564	42,004	2,180,003	2,381,775
0951	NARCOTICS PROFIT FORFEITURE	295	6,176,341	5,428,600	140,210	116,672	67,535	3,103,483	3,427,900
0962	PARK & CONSERVATION	All	61,569,391	34,259,760	884,863	736,312	426,214	3,274,784	5,322,173
0963	VEHICLE INSPECTION	350	5,852,973	6,785,750	175,263	145,840	84,419	638,172	1,043,694
0963	VEHICLE INSPECTION	532	20,630,920	25,554,140	660,014	549,211	317,910	4,697,654	6,224,789
0969	LOCAL TOURISM	420	452,716	695,126	17,954	14,940	8,648	533,130	574,672
0971	BUILD ILLINOIS BOND	All	10,768,176	11,618,527	300,084	249,706	144,542	3,261,732	3,956,064
0973	IL CAPITAL REVOLVING LOAN	420	-	-	-	-	-	-	-
0980	MANTENO VETERANS HOME	497	22,377,111	5,991,320	154,744	128,766	74,536	7,207,852	7,565,898
0982	ADELINE JAY GEO-KARIS IL BEACH	422	-	-	-	-	-	-	-
0988	ATTORNEY GENERAL FEDERAL GRANT	340	937,769	595,822	15,389	12,805	7,412	57,264	92,870
0991	ABANDONED MINED LANDS RECLAM	422	16,200,769	15,358,965	396,692	330,096	191,076	862,796	1,780,660
0997	INSURANCE FINANCIAL REGULATION	446	62,248,465	61,137,949	1,579,074	1,313,980	760,597	170,487	3,824,138
CMAP		N/A	4,042,108	2,151,579	55,571	46,242	26,767	-	128,580
IFT		N/A	3,201,350	1,588,858	41,037	34,148	19,766	249,994	344,945
			\$ 32,336,865,014	\$ 33,101,217,668	\$ 854,939,904	\$ 711,412,897	\$ 411,801,093	\$ 1,499,694,949	\$ 3,477,848,843

See Notes to the Schedule of Employer Allocations and Pension Amounts by Fund

Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
-	\$ 1,039,252	\$ 1,225,381	\$ 2,264,633	\$ 1,297,644	\$ 1,080,987	\$ 2,378,631
-	-	2,506,409	2,506,409	-	(2,813,134)	(2,813,134)
-	-	-	-	-	(23,634)	(23,634)
-	150,204	190,642	340,846	187,550	395,586	583,136
-	85,251	227,063	312,314	106,447	79,407	185,854
-	2,695,561	1,275,106	3,970,667	3,365,765	1,741,968	5,107,733
-	207,039	3,123,990	3,331,029	258,515	766,978	1,025,493
-	332,886	1,579,821	1,912,707	415,652	874,401	1,290,053
-	2,100,832	44,581,725	46,682,557	2,623,168	(14,756,727)	(12,133,559)
-	416,107	849,947	1,266,054	519,565	(308,838)	210,727
-	1,566,998	593,155	2,160,153	1,956,604	(535,968)	1,420,636
-	42,626	629,898	672,524	53,224	(5,311)	47,913
-	712,456	3,544,182	4,256,638	889,596	1,214,442	2,104,038
-	-	78,140	78,140	-	(362,754)	(362,754)
-	367,392	54,533,295	54,900,687	458,738	(6,500,034)	(6,041,296)
-	-	-	-	-	-	-
-	36,536	580,251	616,787	45,620	(292,105)	(246,485)
-	941,822	2,276,113	3,217,935	1,175,990	(550,031)	625,959
-	3,749,022	2,969,364	6,718,386	4,681,151	(1,513,951)	3,167,200
-	131,936	1,705,607	1,837,543	164,740	(613,999)	(449,259)
-	97,430	1,398,547	1,495,977	121,654	(273,999)	(152,345)
\$ -	\$ 2,029,789,740	\$ 1,499,694,949	\$ 3,529,484,689	\$ 2,534,461,654	\$ -	\$ 2,534,461,654



## **State Employees' Retirement System of the State of Illinois**

### **Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2023**

---

The State Employees' Retirement System (SERS or the System) is a defined benefit, single-employer public employee retirement system. The System was established January 1, 1944, to provide retirement, death and disability benefits for State of Illinois employees.

#### **A. Defined Benefit Plan**

SERS is considered to be part of the State of Illinois financial reporting entity and is combined and included in the State of Illinois annual financial report. SERS is governed by the Illinois Compiled Statutes, specifically, Chapter 40, Act 5, Article 14. These statutes assign the authority to establish and amend the benefit provisions of the plan to the state legislature, subject to the approval by the governor. Operation of the plan and the direction of its policies are the responsibility of the SERS Board of Trustees. It is also these statutes that define the scope of SERS' reporting entity. There are no statutory provisions for termination of the plan. The Illinois Constitution provides that the pension obligation of the state be an enforceable contractual relationship, the benefits of which shall not be diminished or impaired.

#### **B. Benefit Provisions**

A traditional defined benefit plan was established in 1944. A summary of benefit provisions can be found in the SERS annual financial report, "Notes to the Financial Statements." The SERS annual financial report can be accessed on the SERS website at [www.srs.illinois.gov](http://www.srs.illinois.gov).

#### **Summary of Significant Accounting Policies**

#### **C. Nature of Schedules**

The Schedule of Employer Allocation by Fund and Schedule of Pension Amounts by Fund (collectively, "the schedules") present amounts that are elements of the financial statements of the System or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the System or its participating employer. The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States of America. Such preparation requires management of the System to make several estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

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

GASB Statement No. 68, paragraph 92 states that in determining the employer's proportion of the collective net pension liability (NPL), the basis should be consistent with the manner in which contributions to the pension plan are determined, which is consistent with paragraphs 48-51.

## **State Employees' Retirement System of the State of Illinois**

### **Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2023**

---

The State's contributions to SERS are determined through actuarial valuations on an annual basis. Under the Illinois Compiled Statutes (40 ILCS 5/14-131), the actuarially determined contribution (Statutory Contribution) from the State of Illinois is calculated by an actuary in accordance with the Statutory Funding Plan. If an employee is paid from trust funds or federal funds, the department or other employer shall pay the employer contributions from those funds to SERS at the certified rate equal to the state contribution rate to SERS. The state contribution rate to SERS is the amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045.

The Schedule of Employer Allocation by Fund presents the actual fiscal year 2023 employer 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 FY 2023.

The actual employer contributions and GRF payroll for each fiscal year was determined using the Illinois Office of the Comptroller's SAMs Data Warehouse expenditure tables, specifically detail object code "1161" for employer retirement contributions (primary allocation) and "1120" for payroll transactions (secondary allocation). GRF payroll transactions ("1120") to public universities were excluded from the secondary allocation, as those entities do not participate in SERS.

The Schedule of Pension Amounts by Fund presents the proportionate share of total pension liability, total deferred outflows of resources, total deferred inflow of resources, and total pension expense subject to allocation for all funds (and applicable agencies) contributing to SERS.

The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on System investments, the impact of changes in assumptions about future economic or demographic factors and the impact of changes in the funds' proportion of the collective net pension liability from the prior measurement date.

#### **D. Measurement Focus and Basis of Accounting**

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

#### **E. Use of Estimates in the Preparation of the Schedules**

The preparation of the SERS Employer Allocation and Pension Amounts Schedules by Fund 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. SERS uses an actuary to determine total pension liability and to calculate the actuarially determined contributions of the State and its agencies and funds.

## State Employees' Retirement System of the State of Illinois

### Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2023

---

#### F. Basis of Allocation

In determining the proportionate share of the net pension liability and corresponding employer pension amounts by agency and fund for SERS, 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 2023 are appropriate as the basis because they are representative of future contributions. For the secondary allocation of the GRF by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2023 by each agency is appropriate as the basis because it is representative of future contributions.

The net pension liability (NPL) is the System's total pension liability less the fiduciary net position. The NPL was determined by an actuarial valuation measured as of June 30, 2023. The System allocates the NPL 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 2023 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 SERS annual financial report for the fiscal year ended June 30, 2023 as follows:

Employer Contributions paid (DOC "1161" from State's Reporting Warehouse)	\$ 2,549,359,012
Adjustments:	
Employer Contributions not in the State's Reporting Warehouse	88,694,891
Other Adjustments to General Revenue Fund (GRF)	64,347,585
General Obligation Bond Transfers	<u>(35,716,473)</u>
Employer Contributions - Fiscal Year 2023 SERS	
Annual Financial Report	2,666,685,015
Excluded Funds (net of General Obligation Bond Transfer)	<u>(80,758,167)</u>
Employer Contributions - FY23 Allocation Schedule	<u><u>\$ 2,585,926,848</u></u>

#### Adjustments:

**Employer Contributions not in the State's Reporting Warehouse** – This adjustment includes the employer contributions paid by employees for certain types of optional service purchases as well as the additional supplemental employer contribution by the State of Illinois.

**Adjustments to General Revenue Fund (GRF)** – This adjustment accounts for the accrual entries necessary to true up the monthly GRF retirement contribution calculated using estimated payroll to the required GRF retirement contributions calculated using actual payroll at the end of the fiscal year.

**General Obligation Bond Transfers** – This adjustment allocates the debt service on the G.O. bonds back to the non-GRF funds from which they were collected.

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2023**

**Excluded Funds** - The funds that are excluded from the allocation are the internal service funds, the pension trust fund, and the pension investment fund. Allocation to these funds would not be appropriate because the allocated pension 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 pension allocation schedule.

The details for the fiscal year 2023 funds excluded from the allocation are as follows:

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>ER Paid Contributions</b>
0303	STATE GARAGE REVOLVING	416	\$ 5,516,737
0304	TECHNOLOGY MGMNT REVOLVING	360	145,652
0304	TECHNOLOGY MGMNT REVOLVING	448	49,085,004
0314	FACILITIES MANAGEMENT REVOLV	416	11,847,526
0317	PROFESSIONAL SERVICES	416	9,804,007
0317	PROFESSIONAL SERVICES	533	577,829
0332	WORKERS' COMPENSATION REVOLV	416	223,791
0477	JUDGES RETIREMENT SYSTEM	275	311,372
0479	SYS	589	4,420,611
0481	GENERAL ASSEMBLY RETIREMENT	131	63,978
0529	IL STATE BOARD OF INVESTMENTS	555	904,933
0907	HEALTH INSURANCE RESERVE	416	1,305,305
			\$ 84,206,745

Calculation of the GRF "1120" wages used as the basis for the secondary allocation in the schedule is as follows:

GRF Wages Paid ("1120" from State's Reporting Warehouse)	\$ 3,488,494,259
Less: Wages paid to State Universities in Fiscal Year 2023	<u>(22,281,531)</u>
Fiscal Year 2023 GRF Wages used for Secondary Allocation	<u>\$ 3,466,212,728</u>

**G. Pension Expense and Amortization of Pension Expense**

Pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pensions, should be recognized for the fund's (agency's) proportionate shares of collective pension expense and collective deferred outflows and deferred inflows of resources related to pensions.

Deferred outflows of resources are the consumption of net position by SERS 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 position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension

## State Employees' Retirement System of the State of Illinois

### Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2023

---

expense at the beginning of the current period, using a straight line method over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the Plan (active or inactive), determined as of the beginning of the measurement period.

Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five-year period.

The pension amounts allocated to funds (agencies) are based on the total contributions paid as the primary allocation and on covered payroll for a secondary allocation to those agencies with GRF payrolls preparing their own financial statements.

The components of pension expense are shown on the following table:

	<u>Amount</u>
Service cost	\$ 766,193,575
Interest on the total pension liability	3,512,853,891
Member contributions	(297,411,268)
Projected earnings on plan investments	(1,493,258,468)
Pension plan administrative expense	18,516,803
Recognition of outflow (inflow) of resources due to liabilities	337,892,407
Recognition of outflow (inflow) of resources due to assumption changes	(377,590,741)
Recognition of outflow (inflow) of resources due to assets	67,265,455
	<hr/>
Total pension expense	<u>\$ 2,534,461,654</u>

The average of the expected remaining service lives of all members for fiscal year 2023 is 4.4771 years.

#### H. Net Pension Liability

The net pension liability for SERS is calculated as follows for the fiscal year ended June 30, 2023:

	<u>Amount</u>
Net pension liability beginning balance	\$ 32,336,865,014
Total pension expense	2,534,461,654
Employer contributions	(2,666,685,015)
Changes in deferred liability experience	494,360,147
Changes in deferred assumption changes	312,099,438
Changes in deferred investment experience	90,116,430
	<hr/>
Net pension liability - ending balance	<u>\$ 33,101,217,668</u>

## State Employees' Retirement System of the State of Illinois

### Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2023

---

**Actuarial Assumptions** The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the three-year period ending June 30, 2021.

Actuarial valuation date	June 30, 2023
Measurement date of the net pension liability	June 30, 2023
Plan's fiscal year ending date (GASB 67 reporting)	June 30, 2023
Employer's fiscal year ending date (GASB 68 reporting)	June 30, 2024

Actuarial assumptions include the following:

<b>Inflation</b>	2.25%
<b>Projected Salary Increases</b>	Salary increase rates based on age-related productivity and merit rates plus inflation
<b>Post-Retirement Increases</b>	Post-retirement benefit increases of 3.00%, compounded, for Tier 1 and 3.00% or one-half of the annual increase in the Consumer Price Index, whichever is less, simple, for Tier 2.
<b>Investment Rate of Return</b>	6.75%
<b>Mortality Rates</b>	Pub-2010 General and Public Safety Healthy Retiree mortality tables, sex distinct, with rates projected forward from 2010 using the fully generational MP-2021 projection scale.
<b>Retirement Age</b>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2022, valuation pursuant to an experience study of the period July 1, 2018 to June 30, 2021.

#### I. Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is reviewed annually by the System's actuary, Gabriel Roeder Smith, and Company (GRS), as part of the economic assumptions review. The actuarial assumptions are developed using historical data and projections employed to model future returns as provided by the Illinois State Board of Investments (ISBI) in conjunction with its investment consultant. The assumed rate of inflation which must be combined with the projected real return is 2.25%.

The target allocations and forward looking annualized geometric real rates of return for each major asset class, which are applicable for a 20-year projection period, are summarized in the following table. The 20-year projections produced an estimated annual real return of 5.54% and a standard deviation of 12.2% for the aggregate portfolio.

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2023**

<u>Asset Class</u>	<u>Asset Allocation</u>	
	<u>Target Allocation</u>	<u>20-Year Simulated Real Rate of Return</u>
U.S. Equity	23%	4.6%
Developed Foreign Equity	13%	4.9%
Emerging Market Equity	8%	5.9%
Private Equity	9%	6.9%
Intermediate Investment Grade Bonds	15%	-0.5%
Long-term Government Bonds	5%	0.3%
TIPS	3%	-0.5%
High Yield and Bank Loans	2%	1.9%
Opportunistic Debt	9%	4.4%
Real Estate	10%	3.3%
Infrastructure	3%	6.8%
Total	<u>100%</u>	

**J. Discount Rate**

A Single Discount Rate of 6.59 percent was used to measure the total pension liability as of June 30, 2023. This represents an increase of 0.01% from the discount rate used for the June 30, 2022 valuation, 6.58%

This Single Discount Rate was based on an expected rate of return on pension plan investments of 6.75 percent and a municipal bond rate of 3.86 percent. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between statutory contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2077. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2077, and the municipal bond rate was applied to all benefit payments after that date.

Regarding the sensitivity of the net pension liability to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.59 percent, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	<u>June 30, 2023</u>		
	<u>1% Decrease 5.59%</u>	<u>Current Discount Rate 6.59%</u>	<u>1% Increase 7.59%</u>
State's net pension liability	\$ 40,317,998,318	\$ 33,101,217,668	\$ 27,132,214,644

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2023**

**K. Amortization of Plan Experience**

The following schedule illustrates the recognition in pension expense of differences between expected and actual experience on total pension liability.

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

<b>Difference between Actual and Expected Experience</b>						
<b>Measurement Year</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>TOTAL</b>
<b>Amount Established</b>	\$ (24,683,325)	\$ 114,763,238	\$ 585,692,133	\$ 367,352	\$ 832,252,554	
<b>Recognition Period</b>	4.6742	4.4758	4.5109	4.5038	4.4771	
<b>Annual Recognition</b>	\$ (5,280,759)	\$ 25,640,832	\$ 129,839,308	\$ 81,565	\$ 185,890,991	
<b>Amount Recognized</b>						
2019	(5,280,759)					\$ (5,280,759)
2020	(5,280,759)	25,640,832				20,360,073
2021	(5,280,759)	25,640,832	129,839,308			150,199,381
2022	(5,280,759)	25,640,832	129,839,308	81,565		150,280,946
2023	(3,560,289)	25,640,832	129,839,308	81,565	185,890,991	337,892,407
2024	-	12,199,910	129,839,308	81,565	185,890,991	328,011,774
2025	-	-	66,334,901	81,565	185,890,991	252,307,457
2026	-	-	-	41,092	185,890,991	185,932,083
2027	-	-	-	-	88,688,590	88,688,590
<b>Deferred Balance</b>						
2019	(19,402,566)					(19,402,566)
2020	(14,121,807)	89,122,406				75,000,599
2021	(8,841,048)	63,481,574	455,852,825			510,493,351
2022	(3,560,289)	37,840,742	326,013,517	285,787		360,579,757
2023	-	12,199,910	196,174,209	204,222	646,361,563	854,939,904
2024	-	-	66,334,901	122,657	460,470,572	526,928,130
2025	-	-	-	41,092	274,579,581	274,620,673
2026	-	-	-	-	88,688,590	88,688,590
2027	-	-	-	-	-	-



**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2023**

**L. Amortization of Investment Earnings**

The following schedule illustrates the recognition in pension expense of differences between expected and actual earnings on total pension plan investments.

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

<b>Difference between Projected &amp; Actual Earnings (Investment)</b>						
<b>Measurement Year</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>TOTAL</b>
<b>Amount Established</b>	\$ 100,910,088	\$ 414,758,925	\$ (3,522,948,876)	\$ 3,186,225,259	\$ 157,381,885	
<b>Recognition Period</b>	5.00	5.00	5.00	5.00	5.00	
<b>Annual Recognition</b>	20,182,018	82,951,785	(704,589,775)	637,245,052	31,476,377	
<b>Amount Recognized</b>						
2019	20,182,017					\$ 20,182,017
2020	20,182,017	82,951,785				103,133,802
2021	20,182,017	82,951,785	(704,589,775)			(601,455,973)
2022	20,182,017	82,951,785	(704,589,775)	637,245,052		35,789,079
2023	20,182,020	82,951,785	(704,589,775)	637,245,052	31,476,377	67,265,459
2024	-	82,951,785	(704,589,775)	637,245,052	31,476,377	47,083,439
2025	-	-	(704,589,776)	637,245,052	31,476,377	(35,868,347)
2026	-	-	-	637,245,051	31,476,377	668,721,428
2027	-	-	-	-	31,476,377	31,476,377
<b>Deferred Balance</b>						
2019	80,728,071					80,728,071
2020	60,546,054	331,807,140				392,353,194
2021	40,364,037	248,855,355	(2,818,359,101)			(2,529,139,709)
2022	20,182,020	165,903,570	(2,113,769,326)	2,548,980,207		621,296,471
2023	-	82,951,785	(1,409,179,551)	1,911,735,155	125,905,508	711,412,897
2024	-	-	(704,589,776)	1,274,490,103	94,429,131	664,329,458
2025	-	-	-	637,245,051	62,952,754	700,197,805
2026	-	-	-	-	31,476,377	31,476,377
2027	-	-	-	-	-	-

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2023**

**M. Change of Assumptions**

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

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

Changes in Assumptions						
Measurement Year	2019	2020	2021	2022	2023	TOTAL
<b>Amount Established</b>	\$ 313,744,264	\$ 716,029,264	\$ 1,002,207,365	\$ (3,559,664,976)	\$ (65,491,303)	
<b>Recognition Period</b>	4.6742	4.4758	4.5109	4.5038	4.4771	
<b>Annual Recognition</b>	67,122,558	159,977,940	222,174,592	(790,369,238)	(14,628,063)	
<b>Amount Recognized</b>						
2019	67,122,558					\$ 67,122,558
2020	67,122,558	159,977,940				227,100,498
2021	67,122,558	159,977,940	222,174,592			449,275,090
2022	67,122,558	159,977,940	222,174,592	(790,369,238)		(341,094,148)
2023	45,254,032	159,977,940	222,174,592	(790,369,238)	(14,628,063)	(377,590,737)
2024	-	76,117,504	222,174,592	(790,369,238)	(14,628,063)	(506,705,205)
2025	-	-	113,508,997	(790,369,238)	(14,628,063)	(691,488,304)
2026	-	-	-	(398,188,024)	(14,628,063)	(412,816,087)
2027	-	-	-	-	(6,979,051)	(6,979,051)
<b>Deferred Balance</b>						
2019	246,621,706					246,621,706
2020	179,499,148	556,051,324				735,550,472
2021	112,376,590	396,073,384	780,032,773			1,288,482,747
2022	45,254,032	236,095,444	557,858,181	(2,769,295,738)		(1,930,088,081)
2023	-	76,117,504	335,683,589	(1,978,926,500)	(50,863,240)	(1,617,988,647)
2024	-	-	113,508,997	(1,188,557,262)	(36,235,177)	(1,111,283,442)
2025	-	-	-	(398,188,024)	(21,607,114)	(419,795,138)
2026	-	-	-	-	(6,979,051)	(6,979,051)
2027	-	-	-	-	-	-





State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes			
			2024	2025	2026	2027	2024	2025	2026	2027	2024	2025	2026	2027	2024	2025	2026	2027
0369	FEED CONTROL	406	\$ (67,295)	\$ (168,928)	\$ (72,286)	\$ (66,224)	\$ 42,642	\$ 32,800	\$ 24,171	\$ 11,530	\$ 6,121	\$ (4,663)	\$ 86,934	\$ 4,092	\$ (65,872)	\$ (89,893)	\$ (53,666)	\$ (907)
0369	FEED CONTROL	360	253,153	115,421	18,664	7,393	11,152	8,578	6,322	3,015	1,601	(1,220)	22,737	1,070	(17,228)	(23,511)	(14,306)	(237)
0370	TANNING FACILITY PERMIT	1570	(51,834)	(153)	71,619	36,715	3,608	2,775	2,045	976	518	(395)	7,356	346	(5,574)	(7,606)	(4,541)	(77)
0372	PLUMBING LICENSURE & PROGRAM	482	(103,015)	(459,354)	(150,721)	(83,398)	87,251	67,114	49,458	23,591	12,524	(9,541)	177,880	8,373	(134,784)	(183,936)	(109,809)	(1,856)
0376	STATE POLICE MOTOR VEHICLE THEFT	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0379	ICC FEDERAL GRANTS TRUST	524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0384	TAX COMPLIANCE & ADMIN	492	(8,325,396)	(8,473,559)	3,067,800	2,003,985	1,510,822	1,162,128	856,403	408,500	216,866	(165,210)	3,080,131	144,980	(2,333,884)	(3,184,995)	(1,901,431)	(32,146)
0386	APPRAISAL ADMINISTRATION	440	(271,068)	(295,149)	(220,840)	(94,790)	13,120	10,092	7,437	3,548	1,883	(1,435)	26,749	1,259	(20,268)	(27,660)	(16,513)	(279)
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	(126,675)	(57,127)	63,530	27,770	8,528	6,560	4,834	2,306	1,224	(933)	17,387	818	(13,174)	(17,979)	(10,733)	(181)
0394	GAINING EARLY AWARENESS & READ	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0396	SENIOR HEALTH INSURANCE PROG	402	(177,863)	(92,418)	74,957	22,184	33,457	25,735	18,965	9,046	4,803	(3,659)	68,210	3,211	(51,684)	(70,532)	(42,107)	(712)
0397	TRAUMA CENTER	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0398	EMS ASSISTANCE	482	(3,552)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0402	IL ARTS COUNCIL STATE TRUST	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	373,876	86,192	320,858	195,344	82,987	63,834	47,041	22,438	11,912	(9,075)	169,187	7,964	(128,196)	(174,947)	(104,442)	(1,766)
0408	DHS SPECIAL PURPOSE TRUST	444	(1,439,437)	(2,244,005)	(2,422,563)	(1,855,927)	254,537	195,791	144,283	68,822	36,537	(27,834)	518,928	24,426	(393,203)	(536,595)	(320,345)	(5,416)
0410	SBE FEDERAL DEPT OF AGRY	586	(298,617)	(322,209)	(138,705)	(42,679)	30,505	23,465	17,292	8,248	4,379	(3,336)	62,191	2,927	(47,124)	(64,308)	(38,392)	(649)
0421	PUBLIC AIR FUELOVERIES TRUST	478	(3,333,544)	(4,647,131)	941,682	561,714	1,422,259	1,094,005	806,202	384,554	204,154	(155,525)	2,899,576	138,482	(2,197,074)	(2,998,293)	(1,789,971)	(30,281)
0422	ALTERNATE FUELS	532	21,909	20,979	20,630	10,979	984	757	558	266	141	(109)	2,006	94	(1,520)	(2,074)	(1,239)	(21)
0423	IL POWER AGENCY OPERATIONS	A125	2,203,648	1,825,115	1,964,151	761,995	162,894	125,444	92,222	43,990	23,353	(17,791)	331,686	15,612	(251,326)	(342,978)	(204,757)	(3,462)
0427	ENERGY TRANSITION ASSISTANCE	420	197,747	188,475	190,814	77,544	8,856	6,812	5,020	2,395	1,271	(968)	18,055	850	(13,681)	(18,670)	(11,146)	(188)
0428	SUPREME COURT HISTORIC PRESERV	210	257,574	181,426	165,647	35,470	30,833	23,717	17,478	8,337	4,426	(3,372)	62,860	2,959	(47,630)	(65,000)	(38,805)	(656)
0434	COURT OF CLAIMS ADMIN & GRANT	528	(12,617)	(7,794)	3,684	(2,639)	2,624	2,018	1,487	710	377	(287)	5,350	252	(4,054)	(5,532)	(3,303)	(56)
0435	CHARITABLE TRUST STABILIZATION	370	(225,699)	(208,511)	(75,973)	(2,639)	2,624	2,018	1,487	710	377	(287)	5,350	252	(4,054)	(5,532)	(3,303)	(56)
0438	IL STATE FAIR	406	(63,107)	254,506	259,656	17,996	21,321	16,400	12,086	5,765	3,060	(2,331)	43,467	2,046	(32,936)	(44,947)	(26,833)	(454)
0439	FEDERAL MARKETING SERVICES	406	20,879	23,630	10,979	266	984	757	558	266	141	(109)	2,006	94	(1,520)	(2,074)	(1,239)	(21)
0440	AGRICULTURAL MASTER	406	(160,276)	(172,520)	(12,350)	13,053	27,553	21,194	15,618	7,450	3,955	(3,013)	56,173	2,644	(42,953)	(58,085)	(34,677)	(586)
0445	SEX OFFENDER INVESTIGATION	493	(35,517)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0446	EMPLOYEE CLASSIFICATION	452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0447	GI EDUCATION	497	151,541	97,506	150,260	30,489	47,234	36,332	26,774	12,771	6,780	(5,165)	96,296	4,533	(72,966)	(99,574)	(59,446)	(1,005)
0449	INTERPRETERS FOR THE DEAF	526	(101,271)	(127,069)	(86,789)	(10,640)	-	-	-	-	-	-	-	-	-	-	-	-
0453	MONITORING DEVICE DRIVING PERMIT	350	(429,420)	(286,353)	228,439	148,444	49,858	38,351	28,262	13,481	7,157	(5,452)	101,646	4,784	(77,019)	(105,106)	(62,748)	(1,061)
0455	IL STATE TOLL HIGHWAY RENEW	557	(19,443,434)	(28,390,306)	(1,519,213)	65,005	7,671,867	5,901,219	4,348,765	2,074,337	1,101,235	(838,925)	15,640,725	736,201	(11,851,328)	(16,173,220)	(9,655,355)	(163,233)
0473	TEACHER RETIREMENT SYSTEM	503	(2,539,278)	(2,305,865)	(759,697)	(213,960)	234,856	190,652	133,127	63,501	33,712	(25,662)	478,895	25,537	(362,801)	(496,106)	(295,576)	(4,937)
0476	WHOLE SOME MEAT	406	(810,451)	(793,183)	(230,799)	(168,872)	208,600	161,224	118,811	56,672	30,086	(22,920)	427,313	20,113	(323,785)	(441,861)	(263,789)	(4,460)
0477	JUDGES RETIREMENT SYSTEM	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0480	SECRETARY OF STATE ID SECURITY	350	874,546	35,670	26,123	220,741	84,627	65,095	47,970	22,882	12,148	(9,254)	172,530	8,121	(130,730)	(178,404)	(106,507)	(1,801)
0481	GENERAL ASSEMBLY RETIREMENT	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0483	SECRETARY OF STATE SPEC SERV	350	898,868	542,478	1,050,656	644,599	254,209	195,538	144,097	68,734	36,490	(27,798)	518,259	24,394	(392,697)	(535,903)	(319,932)	(6,409)
0484	NUCLEAR CIVIL PROTECTION PLAN	588	180,112	42,766	(100,015)	(61,017)	8,200	6,308	4,648	2,217	1,177	(897)	16,718	787	(12,668)	(17,287)	(10,320)	(174)
0485	CRIMINAL JUSTICE TRUST	503	192,887	117,432	65,185	(64,942)	132,189	101,680	74,331	43,522	25,010	(10,115)	186,579	8,876	(204,202)	(278,670)	(166,365)	(2,813)
0491	FEDERAL AID DISASTER	588	200,666	3,745	90,692	(37,358)	45,922	35,323	26,030	12,416	6,592	(5,022)	93,621	4,407	(70,939)	(96,808)	(57,794)	(977)
0495	OLD AGE SURVIVORS INSURANCE	444	(5,711,029)	(7,144,153)	(1,028,787)	(230,671)	1,582,657	1,217,383	897,122	427,922	227,178	(173,065)	3,226,581	151,874	(2,444,853)	(3,336,431)	(1,991,838)	(33,674)
0497	FEDERAL CIVIL PREPARED ADMIN	588	(15,755)	(16,129)	(6,552)	(3,319)	666	505	372	177	94	(72)	1,337	63	(1,013)	(1,383)	(826)	(14)
0502	EARLY INTERVENTION SERVICE REV	444	(254,043)	(370,849)	(275,819)	(123,053)	44,282	34,062	25,101	11,973	6,356	(4,842)	90,277	4,249	(68,405)	(93,351)	(55,730)	(942)
0505	ATHLETICS SUPERVISION AND REG	440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0506	SMALL BUSINESS CREDIT INITIATV	420	270,744	191,825	95,032	16,637	17,385	13,372	9,854	4,700	2,495	(1,901)	35,442	1,668	(26,855)	(36,649)	(21,879)	(370)
0508	DHS COMMUNITY SERVICE	493	2,080,434	1,508,737	1,189,408	500,123	92,499	71,151	52,433	25,010	13,278	(10,115)	186,579	8,876	(142,891)	(195,000)	(116,414)	(1,968)
0514	STATE ASSET FORFEITURE	493	2,324	(7,745)	(6,732)	(29,813)	16,401	12,615	9,297	4,434	2,354	(1,793)	33,436	1,574	(25,335)	(34,574)	(20,641)	(349)
0522	MONEY FOLLOWS PRSN BDDT TRNSFR	478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0523	DEPT OF CORRECTIONS REIMBURSEM	425	(2,584,059)	(185,607)	(53,441)	(48,718)	23,289	17,914	13,201	6,297	3,343	(2,547)	47,479	2,235	(35,976)	(49,096)	(29,310)	(496)
0523	DEPT OF CORRECTIONS REIMBURSEM	426	438,555	166,618	(9,905,259)	(9,645,976)	46,578	35,828	26,402	12,594	6,886	(5,093)	94,958	4,470	(71,952)	(98,191)	(58,620)	(991)
0524	HEALTH FACILITY PLAN REVIEW	482	(863,131)	(898,148)	(452,423)	(32,605)	28,865	22,203	16,362	7,805	4,143	(3,156)	58,847	2,770	(44,590)	(60,851)	(36,328)	(614)
0525	STATEWIDE GRAND JURY PROSECUT	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0531	ENERGY EFFICIENCY PORTFOLIO	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0533	ATTORNEY GENERAL TOBACCO	340	(1,064,788)	(1,271,435)	(732,332)	(237,539)	61,994	47,686	35,164	16,762	8,899	(6,779)	126,388	5,949	(95,767)	(130,691)	(78,022)	(1,319)
0534	IL WORKERS' COMP COMM OPERATNS	All	(379,118)	(961,851)	1,545,386	88,437	1,006,668	774,332	570,626	272,185	144,499	(110,800)	2,052,306	96,601	(1,555,078)	(2,122,178)	(1,266,933)	(21,419)
0535	SEX OFFENDER REGISTRATION	493	(136,492)	(174,414)	(164,259)	(77,244)	2,296	1,766	1,302	621	330	(251)	4,681	220	-			

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023  
Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes				
			2024	2025	2026	2027	2024	2025	2026	2027	2024	2025	2026	2027	2024	2025	2026	2027	
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	\$( 5,887,765)	\$( 7,405,928)	\$( 6,496,316)	\$( 2,426,152)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0606	HEALTH INFORMATION EXCHANGE	534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
0607	SPECIAL PROJECTS DIVISION	442	(1,404,587)	(1,466,901)	(974,590)	(292,099)	27,225	20,942	15,432	7,361	3,908	(2,977)	55,504	2,613	(42,057)	(57,394)	(34,264)	(579)	
0608	PARTNERS FOR CONSERVATION	All	(40,550)	57,545	564,664	385,297	109,228	84,018	61,915	29,533	15,679	(11,944)	222,684	10,482	(168,733)	(230,296)	(137,468)	(2,324)	
0612	STATEWIDE 911	493	(226,648)	(262,940)	(114,457)	(50,151)	30,689	30,559	22,498	10,731	5,636	(4,340)	80,915	3,209	(61,311)	(83,670)	(49,951)	(844)	
0618	SERVICES FOR OLDER AMERICANS	402	280,378	18,747	86,541	85,201	68,602	50,461	37,186	17,738	9,417	(7,174)	133,744	6,295	(101,341)	(138,298)	(82,563)	(1,396)	
0619	QUINCY VETERAN HOME	497	(8,999,665)	(11,194,501)	(9,116,638)	(1,865,693)	82,331	63,329	46,669	22,261	11,818	(9,003)	167,849	7,901	(127,183)	(173,564)	(103,617)	(1,752)	
0621	INTERNATIONAL TOURISM	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
0622	MOTOR VEHICLE LICENSE PLATE	350	512,188	(137,089)	(267,425)	(5,550)	76,427	58,788	43,322	20,664	10,970	(8,357)	155,812	7,334	(118,062)	(161,117)	(96,186)	(1,626)	
0627	PUBLIC TRANSPORTATION	509	(43,466)	15,277	122,395	19,093	34,769	26,745	19,709	9,401	4,991	(3,802)	70,884	3,336	(53,711)	(73,298)	(43,759)	(740)	
0632	HORSE RACING	All	(584,983)	(543,620)	(144,231)	(88,005)	102,996	79,225	58,383	27,848	14,784	(11,263)	209,979	9,884	(159,105)	(217,127)	(129,624)	(2,191)	
0635	DEATH CERTIFICATE SURCHARGE	426	(669,846)	(433,813)	(17,824)	(376)	9,124	7,065	5,207	2,493	1,318	(1,004)	16,724	889	(14,188)	(19,362)	(11,559)	(195)	
0636	COMMERCE & COMM AFFAIRS ASST	420	(19,812)	(70,649)	4,757	(491)	39,689	30,529	22,498	10,731	5,697	(4,340)	80,915	3,809	(61,311)	(83,670)	(49,951)	(844)	
0642	DHS STATE PROJECTS	444	138,756	132,321	149,651	69,542	6,232	4,794	3,533	1,685	895	(681)	12,706	598	(9,627)	(13,138)	(7,844)	(133)	
0644	COMMITMENT TO HUMAN SERVICES	All	3,253,183	260,975	449,682	(3,977)	266,018	204,621	150,791	71,926	38,185	(29,089)	542,333	25,527	(410,938)	(560,797)	(334,794)	(5,660)	
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	475,748	383,327	147,998	(42,416)	20,993	16,148	11,900	5,676	3,013	(2,296)	42,798	2,014	(32,429)	(44,255)	(26,420)	(447)	
0649	MOTOR CARRIER SAFETY INSPECTIO	493	(303,240)	(302,931)	(302,931)	(302,931)	250,989	169,836	81,019	62,320	45,925	21,906	(8,859)	165,174	7,775	(125,156)	(101,966)	(1,724)	
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	(393,187)	(396,427)	(306,489)	(106,409)	-	-	-	-	-	-	-	-	-	-	-	-	
0654	HEALTHY SMILES	482	(221,389)	(157,249)	(118,820)	(101,392)	4,264	3,280	2,417	1,153	612	(466)	8,693	409	(6,587)	(8,989)	(5,367)	(91)	
0657	IL ARTS COUNCIL FEDERAL GRANT	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0659	HISTORIC PROPERTY ADMIN	420	(49,727)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0659	HISTORIC PROPERTY ADMIN	422	149,196	79,301	5,654	(11,925)	6,560	5,046	3,719	1,774	942	(717)	13,374	630	(10,134)	(13,830)	(8,256)	(140)	
0664	STUDENT LOAN OPERATION	691	(6,321,257)	(6,128,846)	(2,792,882)	(635,784)	48,874	37,594	27,704	13,215	7,015	(5,344)	99,639	4,690	(75,499)	(103,032)	(61,510)	(1,040)	
0667	DISASTER RESPONSE AND RECOVERY	588	343,237	327,094	370,189	172,030	15,417	11,858	8,739	4,168	2,213	(1,686)	31,430	1,479	(23,815)	(32,500)	(19,402)	(328)	
0668	COLLEGE SAVINGS POOL ADMINISTR	370	170,479	282,357	529,190	306,132	75,115	57,778	42,578	20,310	10,782	(8,214)	153,137	7,208	(116,035)	(158,351)	(94,535)	(1,598)	
0673	DEPT OF INSURANCE FEEDBACK	446	(135,480)	(61,961)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0674	STATE CHARTER SCHOOL COMM	588	(530,128)	(287,214)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0675	ELECTRONICS RECYCLING	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0678	FY09 BUDGET RELIEF	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0689	AGRICULTURE PESTICIDE CONTROL	406	(299,062)	(203,537)	(26,704)	3,848	11,152	8,578	6,322	3,015	1,601	(1,220)	22,737	1,070	(17,228)	(23,511)	(14,036)	(237)	
0690	DHS PRIVATE RESOURCE	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0690	DHS PRIVATE RESOURCE	482	(16,113)	(15,492)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0698	LONG TERM CARE OMBUDSMAN	402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0700	USDA WOMEN, INFANTS & CHILDREN	442	(125,352)	(376,401)	(30,227)	(45,891)	123,988	95,372	70,282	33,524	17,798	(13,558)	252,777	11,998	(191,535)	(261,383)	(156,044)	(2,638)	
0701	FEDERAL STUDENT INCENTIVE TR	691	518,649	137,800	98,469	41,883	59,698	45,920	33,840	16,141	8,569	(6,528)	121,707	5,729	(92,220)	(125,851)	(75,133)	(1,270)	
0702	ASSIST LIVING & SHARED HOU REG	482	178,934	(469,505)	(198,708)	212,705	61,338	47,181	34,769	16,585	8,805	(6,707)	125,051	5,886	(94,754)	(129,308)	(77,197)	(1,305)	
0705	STATE POLICE WHISTLEBLOWER REW	493	(14,206)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0708	IL STANDARDBRED BREEDERS	406	18,454	4,108	32,025	13,129	7,216	5,551	4,091	1,951	1,036	(789)	14,712	692	(11,148)	(15,213)	(9,082)	(154)	
0709	IL THOROUGHBRED BREEDERS	406	(138,907)	(92,530)	(7,511)	(1,624)	5,576	4,289	3,161	1,508	800	(610)	11,368	535	(8,614)	(11,755)	(7,018)	(119)	
0710	HOMELAND SECURITY EMERG PREPAR	588	(1,402,050)	(1,317,557)	(712,581)	(635,792)	233,872	179,895	132,570	63,235	30,570	(25,574)	476,798	22,443	(361,281)	(493,031)	(294,338)	(4,976)	
0711	STATE LABORATORY	406	(380,038)	(358,444)	(186,025)	(158,490)	794,448	51,826	611,089	450,328	214,830	114,836	(86,873)	1,816,643	78,260	(1,227,240)	(1,074,755)	(699,841)	(16,903)
0718	COMMUNITY MENTAL HEALTH MEDICA	444	(553,495)	(411,065)	25,832	23,805	58,714	45,163	33,282	15,875	8,428	(6,420)	119,701	5,634	(90,700)	(123,776)	(73,894)	(1,249)	
0722	COMPTROLLER DEBT RECOVERY TRST	360	94	94	(3,640)	-	-	-	-	-	-	-	-	-	-	-	-	-	
0724	DEPT OF LABOR FEDERAL PROJECTS	452	98,261	(88,597)	6,708	26,750	36,409	28,006	20,638	9,844	5,226	(3,981)	74,228	3,494	(56,244)	(76,755)	(45,823)	(775)	
0726	FEDERAL INDUSTRIAL SERVICES	452	157,264	(37,823)	14,140	(21,245)	51,498	39,612	29,191	13,924	7,392	(5,631)	104,989	4,942	(79,553)	(108,564)	(64,812)	(1,096)	
0727	SERVE ILLINOIS COMMISSION	444	102,240	97,432	110,269	51,244	4,592	3,532	2,603	1,242	659	(502)	9,362	441	(7,094)	(9,681)	(5,779)	(98)	
0731	IL CLEAN WATER FUND	532	(2,866,452)	(3,040,280)	(1,407,343)	(515,502)	315,219	242,467	178,681	85,230	45,247	(34,469)	642,641	30,249	(486,944)	(664,520)	(396,716)	(6,707)	
0732	SECRETARY OF STATE DUI ADMINIS	406	416,467	185,873	186,025	158,490	51,826	39,665	29,327	14,013	7,439	(5,667)	105,658	4,973	(80,059)	(109,255)	(65,255)	(1,103)	
0733	TOBACCO SETTLEMENT RECOVERY	444	237,666	172,452	130,728	37,582	16,401	12,615	9,297	4,434	2,354	(1,793)	33,436	1,574	(25,335)	(34,574)	(20,641)	(349)	
0733	TOBACCO SETTLEMENT RECOVERY	482	(23,351)	(68,600)	1,018	2,271	2,952	1,673	798	424	223	(323)	6,018	283	(4,560)	(6,223)	(3,715)	(63)	
0737	ENERGY ADMINISTRATION	420	(111,157)	(122,554)	12,939	21,243	10,168	7,822	5,764	2,749	1,460	(1,112)	20,730	976	(15,708)	(21,436)	(12,797)	(216)	
0740	MEDICAID BUY IN PROGRAM REVOLV	478	82,146	1,872	15,986	28,224	9,840	7,569	5,578	2,661	1,413	(1,076)	20,062	944	(15,201)	(20,745)	(12,384)	(209)	
0742	ST. POLICE TRAINING & ACADEMY	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0745	STATE'S ATTY APPEL PROSEC CO	295	785,000	282,822	422,439	484,691	58,058	44,658	32,910	15,698	8,334	(6,349)	118,364	5,571	(89,687)	(122,393)	(73,068)	(1,235)	
0746	HOME INSPECTOR ADMINISTRATION	440	(30,918)	(63,038)	(65,911)	(31,322)	-	-	-	-	-	-	-	-	-	-	-	-	
0755	STATE EMPLOYEES DEF COMP PLAN	416	(292,979)	(234,025)	(109,002)	(69,131)	23,945	18,418	13,573	6,474	3,437	(2,618)	48,817	2,298	(36,989)	(50,479)	(30,136)	(509)	
0757	CHILD SUPPORT ADMINISTRATIVE	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0757	CHILD SUPPORT ADMINISTRATIVE	478	(4,787,431)	(7,577,224)	3,123,175	208,636	3,636,995	2,797,585	2,061,615	983,379	522,061	(397,708)	7,414,783	349,010	(5,618,347)	(7,667,222)	(4,577,305)	(77,384)	
0762	LOCAL INITIATIVE	444	71,174	63,204	167,644	30,752	37,721	29,015	21,382	10,199	5,415	(4,125)	76,903	3,620	(58,271)	(79,521)	(4		

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes			
			2024	2025	2026	2027	2024	2025	2026	2027	2024	2025	2026	2027	2024	2025	2026	2027
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0850	REAL ESTATE LICENSE ADMIN	360	23,833	(12,210)	25,655	10,830	10,824	8,326	6,136	2,927	1,554	(1,184)	22,068	1,039	(16,721)	(22,819)	(13,623)	(230)
0850	REAL ESTATE LICENSE ADMIN	440	(285,245)	(655,593)	(659,213)	(289,995)	-	166,958	128,424	94,639	23,965	(18,257)	340,379	16,021	(257,913)	(351,968)	(210,123)	(3,552)
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0859	FEDERAL ENERGY	All	(48,671)	(3,009)	39,107	(21,586)	19,681	15,138	11,156	5,321	2,625	(2,152)	40,123	1,889	(30,402)	(41,489)	(24,769)	(419)
0862	INDUSTRIAL HEMP REGULATORY	406	87,919	83,798	83,593	33,282	3,936	3,028	2,231	1,064	565	(430)	8,025	378	(6,080)	(8,298)	(4,954)	(84)
0863	CYCLE RIDER SAFETY TRAINING	494	(45,280)	(73,989)	(42,474)	(18,793)	7,216	5,551	4,091	1,951	1,036	(789)	14,712	692	(11,148)	(15,213)	(9,082)	(154)
0870	LOW INC HOME ENERGY BLOCK GRANT	420	308,328	(80,444)	(6,495)	(58,344)	118,740	91,335	67,307	32,105	17,044	(12,984)	242,077	11,394	(183,427)	(250,319)	(149,439)	(2,526)
0871	COMMUNITY SERVICES BLOCK GRANT	420	243,341	206,053	343,360	106,672	52,154	40,117	29,563	14,101	7,486	(5,703)	106,327	5,005	(80,566)	(109,947)	(65,638)	(1,110)
0872	MATERNAL & CHILD HLTH SERV BLK	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	50,860	381,666	1,294,777	702,115	81,275	62,625	46,297	22,083	11,724	(8,931)	196,212	7,638	(126,170)	(172,181)	(102,791)	(1,398)
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	(101,581)	(147,342)	(63,890)	(28,302)	41,329	31,791	23,427	11,175	5,933	(4,519)	84,259	3,966	(63,845)	(87,128)	(52,015)	(879)
0875	COM DEV/SMALL CITY BLK GRANT	420	(94,686)	(26,890)	(17,004)	(86,601)	26,569	20,437	15,060	7,184	3,814	(2,905)	54,166	2,550	(41,043)	(56,011)	(33,438)	(565)
0876	COMMUNITY MH SERV BLOCK GRANT	444	56,574	(26,570)	31,797	18,902	23,945	18,418	13,573	6,474	3,437	(2,618)	48,817	2,298	(36,989)	(50,479)	(30,136)	(509)
0879	TRAFFIC & CRIM CONVICTION SUR	All	(3,071,974)	(3,133,728)	(1,551,458)	-	-	-	-	-	-	-	-	-	-	-	-	-
0882	SHEFFIELD 2/1982 AGREED ORDER	588	(17,758)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0883	INTRA-AGENCY SERVICES	420	(1,073,375)	(1,933,477)	(1,038,544)	(392,180)	230,592	177,372	130,710	62,348	33,100	(25,215)	470,111	22,128	(356,214)	(486,116)	(290,210)	(4,906)
0884	DNR SPECIAL PROJECTS	422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0885	WAGE THEFT ENFORCEMENT	452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0887	ST POLICE LAW ENFORCEMENT ADMIN	493	399,018	(604,664)	(1,109,812)	(302,817)	16,729	12,668	9,483	4,523	2,401	(1,829)	34,105	1,605	(25,842)	(35,266)	(21,054)	(356)
0888	DESIGN PROFESSIONAL ADMIN & IN	440	(125,977)	(38,845)	68,207	28,302	20,337	15,643	11,528	5,499	2,919	(2,224)	41,461	1,952	(31,416)	(42,872)	(25,595)	(433)
0893	FIREARM DEALER LICENSE CERT	493	2,873	(82,396)	(152,787)	(63,847)	-	-	-	-	-	-	-	-	-	-	-	-
0894	DNR FEDERAL PROJECTS	422	(852,843)	(816,506)	(522,282)	(224,106)	49,530	38,098	28,076	13,392	7,110	(5,416)	100,977	4,753	(76,512)	(104,415)	(62,335)	(1,054)
0896	PUBLIC HEALTH SPEC STATE PROJ	482	(1,371,938)	(950,538)	(392,573)	(91,769)	1,312	1,009	744	355	188	(143)	2,675	126	(2,027)	(2,766)	(1,651)	(28)
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0898	CANNABIS BUSINESS DEVELOPMENT	All	(11,325)	(66,471)	(56,898)	-	-	-	-	-	-	-	-	-	-	-	-	-
0903	STATE SURPLUS PROPERTY REV	416	(1,018,587)	(542,169)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0904	IL STATE POLICE FEDERAL PROJ	493	(847,762)	(1,347,149)	(1,084,331)	(637,300)	178,110	137,003	100,961	48,158	25,566	(19,477)	363,116	17,092	(275,141)	(375,478)	(224,159)	(3,790)
0905	IL FORESTRY DEVELOPMENT	422	732,026	213,980	551,978	721,512	65,930	50,714	37,372	17,826	9,464	(7,210)	134,413	6,327	(101,848)	(138,989)	(82,976)	(1,403)
0906	STATE POLICE SERVICES	493	(1,472,127)	(2,765,325)	(1,124,245)	(627,206)	536,299	412,523	303,999	145,006	76,981	(58,645)	1,093,360	51,464	(828,463)	(1,130,583)	(674,954)	(11,411)
0908	CANNABIS EXPUNGEMENT	340	172,682	(20,585)	(92,257)	2,603	7,544	5,803	4,276	2,040	1,083	(825)	15,381	724	(11,654)	(15,904)	(9,495)	(161)
0909	IL WILDLIFE PRESERVATION	422	423,569	403,650	456,829	212,292	19,025	14,634	10,784	5,144	2,731	(2,080)	38,786	1,826	(29,389)	(40,106)	(23,943)	(405)
0911	JUVENILE JUSTICE TRUST	444	(166,881)	(184,483)	(94,679)	(3,546)	-	-	-	-	-	-	-	-	-	-	-	-
0912	CANNABIS REGULATION	All	4,904,414	3,161,891	2,310,107	668,749	252,241	194,024	142,982	66,202	36,207	(27,583)	514,247	24,205	(389,656)	(531,755)	(317,456)	(5,367)
0913	FEDERAL WORKFORCE TRAINING	420	(71,438)	(524,914)	112,145	(20,014)	301,771	232,123	171,058	81,594	43,317	(32,999)	615,224	28,958	(466,169)	(636,169)	(379,791)	(6,421)
0920	METABOLIC SCREENING & TREATMNT	482	(1,460,996)	(1,500,500)	(370,344)	(65,133)	129,893	99,914	73,629	35,121	18,645	(14,204)	264,814	12,465	(200,655)	(273,829)	(163,475)	(2,764)
0921	DHS RECOVERIES TRUST	444	(4,118,794)	(2,805,370)	(1,517,066)	(1,258,858)	216,816	166,775	122,901	58,623	31,122	(23,709)	442,025	20,806	(334,932)	(457,074)	(272,871)	(4,613)
0922	INSURANCE PRODUCER ADMIN	All	(149,337)	133,811	1,308,813	408,936	547,780	421,353	310,507	148,110	78,629	(59,900)	1,116,765	52,566	(846,198)	(1,154,785)	(689,403)	(11,655)
0925	COAL TECHNOLOGY DEV ASSIST	All	(284,213)	(682,292)	(20,343)	57,952	167,942	129,181	95,197	45,409	24,107	(18,365)	342,385	16,116	(259,433)	(354,042)	(211,362)	(3,573)
0929	VIOLENT CRIME VICTIMS ASSIST	340	(1,925,514)	(980,896)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0938	HEARING INSTRUMENT DISPEN EXAM	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0940	SELF-INSURERS SECURITY	563	245,786	144,568	274,241	125,428	24,273	18,671	13,759	6,563	3,484	(2,654)	49,485	2,329	(37,496)	(51,170)	(30,548)	(516)
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	(68,739)	(87,026)	(37,581)	(12,979)	13,776	10,597	7,809	3,725	1,978	(1,506)	28,086	1,322	(21,282)	(29,043)	(17,338)	(293)
0944	ENVIRO PROTECT PERMIT & INSP	532	3,652,661	3,492,928	2,761,629	739,114	435,600	335,064	246,918	117,778	62,527	(47,633)	888,062	41,801	(672,905)	(918,296)	(548,220)	(9,268)
0947	GOVERNOR'S GRANT	All	158,761	(308,637)	(427,845)	(371,533)	33,457	25,735	18,965	9,046	4,803	(3,659)	68,210	3,211	(51,684)	(70,532)	(42,107)	(712)
0951	NARCOTICS PROFIT FORFEITURE	295	576,458	567,632	448,311	(77,206)	53,794	41,378	30,493	14,545	7,722	(5,882)	109,670	5,162	(83,100)	(113,404)	(67,702)	(1,145)
0962	PARK & CONSERVATION	All	(15,766,754)	(14,942,703)	(7,883,726)	(2,965,201)	339,492	261,338	192,440	91,793	48,731	(37,124)	692,127	32,578	(524,440)	(715,690)	(427,265)	(7,223)
0963	VEHICLE INSPECTION	350	(284,483)	(231,763)	185,552	108,332	67,242	51,723	38,116	18,181	9,652	(7,353)	137,088	6,453	(103,875)	(141,755)	(84,627)	(1,431)
0963	VEHICLE INSPECTION	532	890,380	1,099,764	1,511,815	582,680	253,225	194,781	143,540	68,468	36,348	(27,690)	516,253	24,300	(391,176)	(533,829)	(318,694)	(5,388)
0969	LOCAL TOURISM	420	(94,705)	(118,226)	87,876	27,203	6,888	5,298	3,905	1,862	989	(753)	14,043	661	(10,641)	(14,521)	(8,669)	(147)
0971	BUILD ILLINOIS BOND	All	721,103	(701,020)	(424,234)	103,576	115,132	88,560	65,262	31,130	16,526	(12,590)	234,721	11,048	(177,854)	(242,712)	(144,898)	(2,450)
0973	IL CAPITAL REVOLVING LOAN	420	(78,139)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0980	MANTENO VETERANS HOME	497	(14,091,417)	(19,417,364)	(12,033,971)	(1,792,036)	59,370	45,668	33,654	16,053	8,522	(6,492)	121,039	5,697	(91,714)	(125,159)	(74,720)	(1,263)
0982	ADELINE JAY GEO-KARIS IL BEACH	422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0988	ATTORNEY GENERAL FEDERAL GRANT	340	(183,625)	(176,377)	(126,934)	(36,979)	5,904	4,542	3,347	1,596	848	(646)	12,037	567	(9,121)	(12,447)	(7,431)	(126)
0991	ABANDONED MINED LANDS RECLAM	422	(240,507)	(782,451)	(335,597)	(78,721)	152,197	117,071	86,272	41,152	21,847	(16,643)	310,287	14,605	(235,111)	(320,851)	(191,547)	(3,238)
0997	INSURANCE FINANCIAL REGULATION	446	(1,174,398)	(1,804,969)	152,730	(67,612)	605,838	466,012	343,417	163,808	86,963	(66,249)	1,235,128	58,137	(935,885)	(1,277,179)	(762,471)	(12,890)
CMAP		N/A	(529,645)	(533,744)	(440,111)	(205,463)	2											

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	TOTAL GRF	Change in Proportionate Share FY20 Layer						Change in Proportionate Share FY21 Layer							
				FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021	2022	2023	2024	FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022	2023	2024	2025
0001	GENERAL REVENUE		\$ 136,737,182	\$ 487,759,972	\$ (78,426,828)	\$ (78,426,828)	\$ (78,426,828)	\$ (78,426,828)	\$ (78,426,828)	\$ (37,315,478)	\$ 109,200,189	\$ 205,726,579	\$ (21,398,487)	\$ (21,398,487)	\$ (21,398,487)	\$ (21,398,487)	\$ (10,932,442)
0001		350	105,404,808	-	23,549,937	23,549,937	23,549,937	23,549,937	23,549,937	11,205,060	-	42,506,629	(9,423,093)	(9,423,093)	(9,423,093)	(9,423,093)	(4,814,257)
0001		416	-	30,227,360	(6,753,510)	(6,753,510)	(6,753,510)	(6,753,510)	(6,753,510)	(3,213,320)	8,573,171	-	1,900,546	1,900,546	1,900,546	1,900,546	970,987
0001		418	-	8,171,025	(1,825,601)	(1,825,601)	(1,825,601)	(1,825,601)	(1,825,601)	(868,621)	-	6,088,887	(1,349,816)	(1,349,816)	(1,349,816)	(1,349,816)	(689,623)
0001		427	-	100,479,667	(22,449,544)	(22,449,544)	(22,449,544)	(22,449,544)	(22,449,544)	(10,691,491)	2,716,648	-	602,241	602,241	602,241	602,241	307,684
0001		427	-	43,745,736	(9,773,836)	(9,773,836)	(9,773,836)	(9,773,836)	(9,773,836)	(4,650,382)	-	-	-	-	-	-	-
0001		444	-	141,397,480	(31,591,555)	(31,591,555)	(31,591,555)	(31,591,555)	(31,591,555)	(15,031,260)	16,807,639	-	3,726,006	3,726,006	3,726,006	3,726,006	1,903,615
0001		448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0001		478	-	39,366,235	(8,795,352)	(8,795,352)	(8,795,352)	(8,795,352)	(8,795,352)	(4,184,827)	22,857,450	-	5,067,160	5,067,160	5,067,160	5,067,160	2,588,810
0001		492	-	108,146,741	(24,162,550)	(24,162,550)	(24,162,550)	(24,162,550)	(24,162,550)	(11,496,541)	18,111,154	-	4,014,976	4,014,976	4,014,976	4,014,976	2,051,250
0001		494	-	6,631,668	(1,481,672)	(1,481,672)	(1,481,672)	(1,481,672)	(1,481,672)	(704,980)	-	-	-	-	-	-	-
0001		511	-	3,187,854	(712,242)	(712,242)	(712,242)	(712,242)	(712,242)	(338,886)	-	-	-	-	-	-	-
0001		586	-	12,260,022	-	-	-	-	-	-	5,494,025	-	1,217,944	1,217,944	1,217,944	1,217,944	622,249
0001		691	-	6,406,206	(1,431,299)	(1,431,299)	(1,431,299)	(1,431,299)	(1,431,299)	(681,010)	34,640,102	-	7,679,200	7,679,200	7,679,200	7,679,200	3,923,302
0001	All Others		19,072,352	-	4,261,216	4,261,216	4,261,216	4,261,216	4,261,216	2,027,488	-	157,131,063	(34,833,651)	(34,833,651)	(34,833,651)	(34,833,651)	(17,796,459)
0007	EDUCATION ASSISTANCE	691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0011	ROAD	360	267,292	-	59,719	59,719	59,719	59,719	59,719	28,416	-	68,386	(15,160)	(15,160)	(15,160)	(15,160)	(7,746)
0011	ROAD	494	109,790,678	-	24,529,844	24,529,844	24,529,844	24,529,844	24,529,844	11,671,302	-	16,686,103	(3,699,063)	(3,699,063)	(3,699,063)	(3,699,063)	(1,889,851)
0011	ROAD	510	-	-	-	-	-	-	-	-	3,008,969	-	667,044	667,044	667,044	667,044	340,793
0012	MOTOR FUEL TAX	492	-	1,436,700	(320,993)	(320,993)	(320,993)	(320,993)	(320,993)	(152,728)	615,471	-	136,441	136,441	136,441	136,441	69,707
0012	MOTOR FUEL TAX	494	735,055	-	164,229	164,229	164,229	164,229	164,229	78,139	-	2,632,849	(583,664)	(583,664)	(583,664)	(583,664)	(298,193)
0013	PREVENT & TREAT ALCOHOL & SUB	444	2,539,286	-	567,337	567,337	567,337	567,337	567,337	269,938	-	3,727,019	(826,225)	(826,225)	(826,225)	(826,225)	(422,119)
0014	FOOD & DRUG SAFETY	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0016	TEACHER CERTIFICATE FEE REVOLV	586	-	300,705	(67,185)	(67,185)	(67,185)	(67,185)	(67,185)	(31,965)	341,929	-	75,801	75,801	75,801	75,801	38,725
0018	TRANSPORTATION REGULATORY	524	-	7,001,471	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)	(21,311)	-	2,632,848	(583,664)	(583,664)	(583,664)	(583,664)	(298,192)
0021	FINANCIAL INSTITUTION	440	-	7,851,735	(1,754,264)	(1,754,264)	(1,754,264)	(1,754,264)	(1,754,264)	(834,679)	7,317,266	-	1,622,130	1,622,130	1,622,130	1,622,130	828,746
0022	GENERAL PROFESSIONS DEDICATED	440	1,703,995	-	380,713	380,713	380,713	380,713	380,713	141,113	2,290,920	-	507,863	507,863	507,863	507,863	259,468
0026	LIVE & LEARN	350	-	400,941	(89,580)	(89,580)	(89,580)	(89,580)	(89,580)	(42,621)	-	-	-	-	-	-	-
0036	IL VETERANS' REHABILITATION	444	-	-	-	-	-	-	-	-	13,848,097	-	3,069,919	3,069,919	3,069,919	3,069,919	1,568,421
0039	STATE BOATING ACT	422	-	7,016,446	(1,567,641)	(1,567,641)	(1,567,641)	(1,567,641)	(1,567,641)	(745,882)	4,137,332	-	917,185	917,185	917,185	917,185	468,592
0040	STATE PARKS	422	-	14,868,183	(3,321,905)	(3,321,905)	(3,321,905)	(3,321,905)	(3,321,905)	(1,580,563)	6,462,445	-	1,432,629	1,432,629	1,432,629	1,432,629	731,929
0041	WILDLIFE & FISH	422	11,025,843	-	2,463,435	2,463,435	2,463,435	2,463,435	2,463,435	1,172,103	7,317,267	-	1,622,130	1,622,130	1,622,130	1,622,130	828,747
0042	SALMON	422	66,823	-	14,930	14,930	14,930	14,930	14,930	7,103	-	-	-	-	-	-	-
0044	LOBBYIST REGISTRATION ADMIN	350	33,413	-	(7,465)	(7,465)	(7,465)	(7,465)	(7,465)	(3,455)	-	-	-	-	-	-	-
0045	AGRICULTURAL PREMIUM	406	100,234	-	22,395	22,395	22,395	22,395	22,395	10,654	-	3,385,091	(750,425)	(750,425)	(750,425)	(750,425)	(383,391)
0047	FIRE PREVENTION	All	6,916,211	-	1,545,246	1,545,246	1,545,246	1,545,246	1,545,246	735,227	-	649,665	(144,021)	(144,021)	(144,021)	(144,021)	(73,581)
0048	RURAL/DOWNSTATE HEALTH ACCESS	482	133,647	-	29,860	29,860	29,860	29,860	29,860	14,207	-	68,386	(15,160)	(15,160)	(15,160)	(15,160)	(7,746)
0049	INDUSTRIAL HYGIENE REGULATORY	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0050	MENTAL HEALTH	444	2,739,756	-	612,127	612,127	612,127	612,127	612,127	291,248	-	1,230,941	(272,881)	(272,881)	(272,881)	(272,881)	(139,417)
0051	AMUSEMENT RIDE & PATRON SAFETY	452	1	-	-	-	-	-	-	-	239,351	-	53,061	53,061	53,061	53,061	27,107
0052	FEDERAL TITLE III SS & EMPLOY	360	167,057	-	37,325	37,325	37,325	37,325	37,325	17,757	68,386	-	113,701	113,701	113,701	113,701	(7,746)
0052	FEDERAL TITLE III SS & EMPLOY	427	-	5,245,629	(1,171,998)	(1,171,998)	(1,171,998)	(1,171,998)	(1,171,998)	(557,637)	55,734,315	-	12,355,476	12,355,476	12,355,476	12,355,476	6,312,411
0052	FEDERAL TITLE III SS & EMPLOY	528	-	1,637,170	(365,783)	(365,783)	(365,783)	(365,783)	(365,783)	(174,038)	-	-	-	-	-	-	-
0054	STATE PENSIONS	370	-	18,476,642	(4,128,121)	(4,128,121)	(4,128,121)	(4,128,121)	(4,128,121)	(1,964,158)	1,059,979	-	(234,982)	(234,982)	(234,982)	(234,982)	(120,051)
0057	IL STATE PHARMACY DISCIPLINARY	440	1	-	-	-	-	-	-	1	752,242	-	166,761	166,761	166,761	166,761	85,198
0059	PUBLIC UTILITIES	524	2,539,285	-	567,337	567,337	567,337	567,337	567,337	269,937	1,470,293	-	325,942	325,942	325,942	325,942	166,525
0060	ALZHEIMERS RESRCH CARE SUPPORT	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0063	PUBLIC HEALTH SERVICES	482	-	3,321,906	3,321,906	3,321,906	3,321,906	3,321,906	3,321,906	1,580,501	21,473,097	-	4,760,269	4,760,269	4,760,269	4,760,269	2,538,021
0065	U S ENVIRONMENTAL PROTECTION	532	7,383,974	-	1,649,755	1,649,755	1,649,755	1,649,755	1,649,755	794,954	512,893	-	113,701	113,701	113,701	113,701	54,080
0067	RADIATION PROTECTION	All	5,178,005	-	1,157,068	1,157,068	1,157,068	1,157,068	1,157,068	550,533	-	1,162,557	(257,722)	(257,722)	(257,722)	(257,722)	(131,669)
0068	HOSPITAL LICENSURE	482	-	233,881	(52,255)	(52,255)	(52,255)	(52,255)	(52,255)	(24,861)	615,470	-	136,441	136,441	136,441	136,441	69,706
0071	FIREARM OWNER'S NOTIFICATION	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0072	UNDERGROUND STORAGE TANK	492	400,941	-	89,580	89,580	89,580	89,580	89,580	42,621	34,193	-	7,580	7,580	7,580	7,580	3,873
0072	UNDERGROUND STORAGE TANK	All Others	1,069,172	-	238,878	238,878	238,878	238,878	238,878	113,660	-	1,538,677	(341,102)	(341,102)	(341,102)	(341,102)	(174,269)
0074	EPA SPEC STATE PROJ TRUST	532	200,470	-	44,790	44,790	44,790	44,790	44,790	21,310	-	170,964	(37,900)	(37,900)	(37,900)	(37,900)	(19,364)
0075	COMPASSION USE MED CANNABIS	All	1,603,759	-	358,318	358,318	358,318	358,318	358,318	170,487	-	883,856	(151,601)	(151,601)	(151,601)	(151,601)	(77,452)
0077	MINES & MINERALS UIC	422	-	233,882	(52,255)	(52,255)	(52,255)	(52,255)	(52,255)	(24,862)	-	68,386	(15,160)	(15,160)	(15,160)	(15,160)	(7,746)
0078	SOLID WASTE MANAGEMENT	All	-	66,823	(14,930)	(14,930)	(14,930)	(14,930)	(14,930)	(7,103)	1,						



State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY20 Layer						Change in Proportionate Share FY21 Layer						
			FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021	2022	2023	2024	FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022	2023	2024
0152	STATE CRIME LABORATORY	493	\$ -	\$ 100,234	(22,395)	(22,395)	(22,395)	(22,395)	(10,654)	\$ -	\$ 1,265,135	(280,462)	(280,462)	(280,462)	(143,287)
0156	MTR VEH THEFT PREV & INS VERIF	350	3,675,280	-	821,145	821,145	821,145	821,145	390,700	1,914,798	-	424,482	424,482	424,482	216,870
0156	MOTOR VEHICLE THEFT PREVENTION	546	-	-	-	-	-	-	-	-	-	-	-	-	-
0159	SBE TEACHER CERTIFICATION INST	586	467,763	4,844,689	104,509	104,509	104,509	104,509	49,727	2,803,813	205,157	(45,480)	(45,480)	(45,480)	(23,237)
0163	WEIGHTS & MEASURES	All	-	(1,082,419)	(1,082,419)	(1,082,419)	(1,082,419)	(1,082,419)	(515,013)	-	621,564	621,564	621,564	621,564	317,557
0168	ST POLICE MERIT BD PUB SAFETY	591	13,297,836	-	2,971,052	2,971,052	2,971,052	2,971,052	1,413,628	-	13,779,712	(3,054,759)	(3,054,759)	(3,054,759)	(1,580,676)
0167	DIVISION OF CORP REGIS LLP	350	-	233,881	(52,255)	(52,255)	(52,255)	(52,255)	(24,861)	102,579	-	22,740	22,740	22,740	11,619
0168	CMS VS AFSOME WAGES TRUST	444	-	-	-	-	-	-	-	-	-	-	-	-	-
0168	CMS VS AFSOME WAGES TRUST	All Others	-	-	-	-	-	-	-	-	-	-	-	-	-
0169	IL INDEPENDENT TAX TRIBUNAL	564	-	-	-	-	-	-	-	820,628	-	181,921	181,921	181,921	92,944
0175	IL SCHOOL ASBESTOS ABATEMENT	482	1,770,817	-	395,643	395,643	395,643	395,643	188,245	-	1,094,170	(242,561)	(242,561)	(242,561)	(123,926)
0177	CHIP BOARD REGULATORY TRUST	482	33,411	-	7,465	7,465	7,465	7,465	3,257	-	-	-	-	-	-
0182	DRIVER SERVICES ADMINISTRATION	350	3,975,987	-	888,330	888,330	888,330	888,330	422,667	615,472	-	136,441	136,441	136,441	69,708
0184	ICJIA VIOLENCE PREVENTION	All	-	167,057	(37,325)	(37,325)	(37,325)	(37,325)	(17,757)	410,314	-	90,961	90,961	90,961	46,470
0185	SECRETARY OF STATE SPEC LIC PL	350	-	33,412	(7,465)	(7,465)	(7,465)	(7,465)	(3,552)	-	1,367,714	(303,202)	(303,202)	(303,202)	(154,906)
0190	COUNTY OPTION MOTOR FUEL TAX	492	-	-	-	-	-	-	-	-	-	-	-	-	-
0193	LOC GOVT HEALTH INSURANCE RES	416	-	467,762	(104,509)	(104,509)	(104,509)	(104,509)	(49,726)	239,351	-	53,061	53,061	53,061	27,107
0195	IPTIP ADMINISTRATIVE TR	370	-	534,588	(119,440)	(119,440)	(119,440)	(119,440)	(56,828)	1,128,364	-	250,142	250,142	250,142	127,796
0199	ILLINOIS FISHERIES MANAGEMENT	422	-	634,821	(141,834)	(141,834)	(141,834)	(141,834)	(67,485)	239,349	-	53,060	53,060	53,060	27,109
0201	HUMAN RIGHTS COMM SPEC PROJ	542	-	-	-	-	-	-	-	-	-	-	-	-	-
0203	TCHR HEALTH INSURANCE SECURITY	416	-	167,057	(37,325)	(37,325)	(37,325)	(37,325)	(17,757)	-	170,965	(37,900)	(37,900)	(37,900)	(19,365)
0206	HELP ILLINOIS VOTE	587	-	-	-	-	-	-	-	-	-	-	-	-	-
0207	POLLUTION CONTROL BOARD ST TR	532	-	735,055	(164,229)	(164,229)	(164,229)	(164,229)	(78,139)	410,314	-	90,961	90,961	90,961	46,470
0209	STATE POLICE FIREARM SERVICES	493	6,582,094	-	1,470,596	1,470,596	1,470,596	1,470,596	699,710	12,514,576	2,774,297	2,774,297	2,774,297	2,774,297	1,417,388
0211	DHS TECHNOLOGY INITIATIVE	444	1,670,582	-	373,248	373,248	373,248	373,248	177,590	136,771	-	30,320	30,320	30,320	15,491
0214	BROWNFIELDS REDEVELOPMENT	532	-	3,374,575	(753,960)	(753,960)	(753,960)	(753,960)	(358,735)	-	239,350	(53,060)	(53,060)	(53,060)	(27,110)
0215	CAPITAL DEVELOP BRD REVOLVING	511	-	-	-	-	-	-	-	34,194	-	7,580	7,580	7,580	3,874
0215	CAPITAL DEVELOP BRD REVOLVING	510	-	-	-	-	-	-	-	2,838,005	-	629,144	629,144	629,144	321,429
0218	PROFESSIONS INDIRECT COST	All	6,648,918	-	1,485,526	1,485,526	1,485,526	1,485,526	706,814	-	16,412,559	(3,638,422)	(3,638,422)	(3,638,422)	(1,858,871)
0220	DCFS CHILDREN'S SERVICES	360	868,703	-	194,089	194,089	194,089	194,089	92,347	-	34,193	(7,580)	(7,580)	(7,580)	(3,873)
0220	DCFS CHILDREN'S SERVICES	418	-	9,722,790	(2,172,302)	(2,172,302)	(2,172,302)	(2,172,302)	(1,033,582)	5,026,347	-	1,114,267	1,114,267	1,114,267	569,279
0224	ASBESTOS ABATEMENT	340	-	-	-	-	-	-	-	-	-	-	-	-	-
0231	MINES AND MINERALS REGULATORY	422	-	-	-	-	-	-	-	-	-	-	-	-	-
0238	IL VETERANS ASSISTANCE	497	-	-	-	-	-	-	-	-	-	-	-	-	-
0238	IL HEALTH FACILITIES PLANNING	482	-	100,235	(22,395)	(22,395)	(22,395)	(22,395)	(10,655)	170,965	-	37,900	37,900	37,900	19,365
0240	EMERGENCY PUBLIC HEALTH	482	1,770,817	-	395,643	395,643	395,643	395,643	188,245	-	410,316	(90,961)	(90,961)	(90,961)	(46,472)
0242	ISAC ACCOUNTS RECEIVABLE	691	200,469	-	44,790	44,790	44,790	44,790	21,309	410,314	-	90,961	90,961	90,961	46,470
0243	CREDIT UNION	440	-	2,138,346	(477,757)	(477,757)	(477,757)	(477,757)	(227,318)	581,277	-	128,861	128,861	128,861	65,833
0244	RESIDENTIAL FINANCE REGULATORY	440	701,645	-	156,764	156,764	156,764	156,764	74,589	-	-	-	-	-	-
0255	DEP OF LABOR FED INDIRECT COST	452	-	-	-	-	-	-	-	410,314	-	90,961	90,961	90,961	46,470
0258	NURSING DEDICATED & PROFESSIONL	440	367,528	-	82,114	82,114	82,114	82,114	39,072	718,500	-	159,181	159,181	159,181	81,326
0258	NURSING DEDICATED & PROFESSIONL	482	100,236	-	22,395	22,395	22,395	22,395	10,656	-	34,193	(7,580)	(7,580)	(7,580)	(3,873)
0259	OPTOMETRIC LICN & DISC BRD	440	200,469	-	44,790	44,790	44,790	44,790	21,309	102,578	-	22,740	22,740	22,740	(11,618)
0261	UNDERGROUND RESOURCE CONSERV	422	2,004,698	-	447,897	447,897	447,897	447,897	213,110	68,388	-	15,161	15,161	15,161	7,744
0262	MANDATORY ARBITRATION	201	-	-	-	-	-	-	-	-	-	-	-	-	-
0270	WATER REVOLVING	532	2,271,993	-	507,617	507,617	507,617	507,617	241,525	205,157	-	45,480	45,480	45,480	23,237
0272	LASALLE VETERANS HOME	497	-	6,949,622	(1,552,711)	(1,552,711)	(1,552,711)	(1,552,711)	(738,778)	12,856,504	-	2,850,097	2,850,097	2,850,097	1,456,116
0273	ANNA VETERANS HOME	497	-	13,531,718	(3,023,307)	(3,023,307)	(3,023,307)	(3,023,307)	(1,438,490)	9,984,306	-	2,213,373	2,213,373	2,213,373	1,130,814
0274	SELF-INSURERS ADMINISTRATION	543	-	1,089,173	(238,879)	(238,879)	(238,879)	(238,879)	(113,657)	512,892	-	113,701	113,701	113,701	58,088
0276	DRUNKDRUGGED DRIVING PREVENT	464	-	2,171,757	(485,222)	(485,222)	(485,222)	(485,222)	(230,869)	1,880,605	-	416,902	416,902	416,902	212,997
0281	IL TAX INCREMENT	492	-	-	-	-	-	-	-	-	-	-	-	-	-
0282	HAZARDOUS WASTE OCCUP LICENSE	532	-	-	-	-	-	-	-	-	-	-	-	-	-
0285	LONG TERM CARE MONITOR/RECEIVE	482	-	6,548,682	(1,463,131)	(1,463,131)	(1,463,131)	(1,463,131)	(696,158)	16,070,631	-	3,562,622	3,562,622	3,562,622	1,820,143
0286	IL AFFORDABLE HOUSING TRUST	492	1	-	-	-	-	-	1	-	34,193	(7,580)	(7,580)	(7,580)	(3,873)
0287	HOME CARE SERVICES AGENCY LICENSURE	482	367,528	-	82,114	82,114	82,114	82,114	39,072	205,157	-	45,480	45,480	45,480	23,237
0288	COMMUNITY WATER SUPPLY LAB	532	267,293	-	59,720	59,720	59,720	59,720	28,413	-	615,471	(136,441)	(136,441)	(136,441)	(69,707)
0290	FERTILIZER CONTROL	406	300,706	-	67,185	67,185	67,185	67,185	31,966	341,930	-	75,801	75,801	75,801	38,726
0292	SECURITIES INVESTORS EDUCATION	350	33,413	-	7,465	7,465	7,465	7,465	3,553	-	102,578	(22,740)	(22,740)	(22,740)	(11,618)
0294	USED TIRE MANAGEMENT	All	1,303,054	-	291,133	291,133	291,133	291,133	138,522	-	1,983,184	(439,643)	(439,643)	(439,643)	(224,612)
0295	SECRETARY OF STATE INTERAGENCY	350	-	-	-	-	-	-	-	-	-	-	-	-	-
0297	GUARDIANSHIP & ADVOCACY	532	-	601,410	(134,369)	(134,369)	(134,369)	(134,369)	(63,934)	341,929	-	75,801	75,801	75,801	38,725
0298	NATURAL ACQUISITION	422	1,904,464	-	425,502	425,502	425,502	425,502	202,456	2,735,426	-	606,404	606,404	606,404	309,810
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	1,135,995	-	253,808	253,808	253,808	253,808	120,763	-	991,591	(219,821)	(219,821)	(219,821)	(112,307)
0318	ICJIA VIO PREVENT SP PRJ	546	-	567,999	(126,904)	(126,904)	(126,904)	(126,904)	(60,383)	-	-	-	-	-	-
0323	MOTOR VEHICLE REVIEW BOARD	350	33,411	-	7,465	7,465	7,465	7,465	3,551	-	34,193	(7,580)	(7,580)	(7,580)	(3,873)
0324	STATE CURE	420	-	-	-	-	-	-	-	-	-	-	-	-	-
0324	STATE CURE	546	-	-	-	-	-	-	-	-	-	-	-	-	-
0324	STATE CURE	588	-	-	-	-	-	-	-	-	-	-	-	-	-
0326	AFRICAN-AMERICAN HIV/AIDS RESP	482	-	-	-	-	-	-	-	6,052,131	-	1,341,668	1,341,668	1,341,668	685,459
0327	TATOO & BODY PRONG ESTAB REGIS	482	567,998	-	128,904	128,904	128,904	128,904	60,382	138,772	-	30,320	30,320		

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY20 Layer										Change in Proportionate Share FY21 Layer									
			FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021	2022	2023	2024	2025	FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022	2023	2024	2025					
0369	FEED CONTROL	406	\$ 501,174	\$ -	\$ 111,974	\$ 111,974	\$ 111,974	\$ 111,974	\$ 111,974	\$ 53,278	\$ 34,192	\$ -	\$ 7,580	\$ 7,580	\$ 7,580	\$ 7,580	\$ 3,872					
0369	FEED CONTROL	360	-	-	-	-	-	-	-	-	1,162,556	-	257,722	257,722	257,722	257,722	131,668					
0370	TANNING FACILITY PERMIT	482	-	33,411	(7,465)	(7,465)	(7,465)	(7,465)	(7,465)	(3,551)	-	478,699	(106,121)	(106,121)	(106,121)	(106,121)	(54,215)					
0372	PLUMBING LICENSURE & PROGRAM	482	2,806,578	-	627,056	627,056	627,056	627,056	298,354	-	-	307,736	(68,221)	(68,221)	(68,221)	(68,221)	(34,852)					
0376	STATE POLICE MOTOR VEHICLE THEFT	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0379	ICC FEDERAL GRANTS TRUST	524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0384	TAX COMPLIANCE & ADMIN	492	34,013,058	-	7,599,325	7,599,325	7,599,325	7,599,325	3,615,758	-	46,570,637	(10,324,023)	(10,324,023)	(10,324,023)	(10,324,023)	(10,324,023)	(5,274,545)					
0386	APPRAISAL ADMINISTRATION	440	167,058	-	37,325	37,325	37,325	37,325	17,758	-	68,385	(15,160)	(15,160)	(15,160)	(15,160)	(15,160)	(7,745)					
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	133,646	-	29,860	29,860	29,860	29,860	14,206	-	854,821	(189,501)	(189,501)	(189,501)	(189,501)	(189,501)	(96,817)					
0394	GAINING EARLY AWARENESS & READ	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0396	SENIOR HEALTH INSURANCE PROG	402	-	400,941	(89,580)	(89,580)	(89,580)	(89,580)	(42,621)	-	718,049	(159,181)	(159,181)	(159,181)	(159,181)	(159,181)	(81,325)					
0397	TRAUMA CENTER	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0398	EMS ASSISTANCE	482	-	33,412	(7,465)	(7,465)	(7,465)	(7,465)	(3,552)	-	-	-	-	-	-	-	-					
0402	IL ARTS COUNCIL STATE TRUST	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	668,232	-	149,299	149,299	149,299	149,299	71,036	1,196,748	-	265,301	265,301	265,301	265,301	265,301	135,544					
0408	DHS SPECIAL PURPOSE TRUST	444	8,653,617	-	1,933,424	1,933,424	1,933,424	1,933,424	919,921	-	3,521,863	(780,745)	(780,745)	(780,745)	(780,745)	(780,745)	(398,883)					
0410	SBE FEDERAL DEPT OF AGRY	586	200,470	-	44,790	44,790	44,790	44,790	21,310	-	273,543	(60,640)	(60,640)	(60,640)	(60,640)	(60,640)	(30,983)					
0421	PUBLIC AID RECOVERIES TRUST	478	1,035,761	-	231,414	231,414	231,414	231,414	110,105	-	4,479,260	(992,986)	(992,986)	(992,986)	(992,986)	(992,986)	(507,316)					
0422	ALTERNATE FUENCY	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0425	IL POWER AGENCY OPERATIONS	All	1,470,113	-	328,458	328,458	328,458	328,458	156,281	-	478,699	-	106,121	106,121	106,121	106,121	54,215					
0427	ENERGY TRANSITION ASSISTANCE	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0428	SUPREME COURT HISTORIC PRESERV	210	133,646	-	29,860	29,860	29,860	29,860	14,206	273,542	-	60,640	60,640	60,640	60,640	60,640	30,982					
0434	COURT OF CLAIMS ADMIN & GRANT	528	33,412	-	7,465	7,465	7,465	7,465	3,552	-	102,577	(22,740)	(22,740)	(22,740)	(22,740)	(22,740)	(11,617)					
0435	CHARITABLE TRUST STABILIZATION	370	300,704	-	67,184	67,184	67,184	67,184	31,968	-	478,701	(106,121)	(106,121)	(106,121)	(106,121)	(106,121)	(54,217)					
0438	IL STATE FAIR	406	-	1,837,642	(410,573)	(410,573)	(410,573)	(410,573)	(195,350)	-	-	1,333,519	(295,621)	(295,621)	(295,621)	(295,621)	(151,035)					
0439	FEDERAL AG MARKETING SERVICES	406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0440	AGRICULTURAL MASTER	406	-	100,235	(22,395)	(22,395)	(22,395)	(22,395)	(10,655)	-	-	-	-	-	-	-	-					
0445	SEX OFFENDER INVESTIGATION	493	-	334,117	(74,650)	(74,650)	(74,650)	(74,650)	(35,517)	-	239,350	(53,060)	(53,060)	(53,060)	(53,060)	(53,060)	(27,110)					
0446	EMPLOYEE CLASSIFICATION	452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0447	GI EDUCATION	497	-	167,057	(37,325)	(37,325)	(37,325)	(37,325)	(17,757)	-	205,158	-	45,481	45,481	45,481	45,481	23,234					
0449	INTERPRETERS FOR THE DEAF	526	33,411	-	7,465	7,465	7,465	7,465	3,551	-	205,158	-	45,481	45,481	45,481	45,481	23,234					
0453	MONITORING DEVICE DRIVING PERMIT	350	534,587	-	119,439	119,439	119,439	119,439	56,831	-	2,325,114	(515,443)	(515,443)	(515,443)	(515,443)	(515,443)	(263,342)					
0455	IL STATE TOLL HIGHWAY REVNUE	557	334,118	-	74,650	74,650	74,650	74,650	35,518	8,103,701	-	1,796,471	1,796,471	1,796,471	1,796,471	1,796,471	917,817					
0473	TEACHERS RETIREMENT SYSTEM	593	-	567,998	(126,904)	(126,904)	(126,904)	(126,904)	(60,339)	-	3,863,790	(856,545)	(856,545)	(856,545)	(856,545)	(856,545)	(437,610)					
0476	WHOLE SOME MEAT	406	-	2,505,875	(559,872)	(559,872)	(559,872)	(559,872)	(266,387)	-	273,544	-	60,641	60,641	60,641	60,641	30,980					
0477	JUDGES RETIREMENT SYSTEM	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0480	SECRETARY OF STATE ID SECURITY	350	501,173	-	111,974	111,974	111,974	111,974	53,277	6,428,254	-	1,425,049	1,425,049	1,425,049	1,425,049	1,425,049	728,058					
0481	GENERAL ASSEMBLY RETIREMENT	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0483	SECRETARY OF STATE SPEC SERV	350	-	5,045,159	(1,127,208)	(1,127,208)	(1,127,208)	(1,127,208)	(536,327)	5,778,588	-	1,281,028	1,281,028	1,281,028	1,281,028	1,281,028	654,476					
0484	NUCLEAR CIVIL PROTECTION PLAN	588	-	267,294	(59,720)	(59,720)	(59,720)	(59,720)	(28,414)	1,265,135	-	280,462	280,462	280,462	280,462	280,462	143,287					
0488	CRIMINAL JUSTICE TRUST	540	-	3,441,399	(768,890)	(768,890)	(768,890)	(768,890)	(366,339)	2,701,233	-	598,824	598,824	598,824	598,824	598,824	305,337					
0491	FEDERAL AID DISASTER	588	2,271,992	-	507,617	507,617	507,617	507,617	241,524	-	854,820	(189,501)	(189,501)	(189,501)	(189,501)	(189,501)	(96,816)					
0495	OLD AGE SURVIVORS INSURANCE	444	-	467,764	(104,510)	(104,510)	(104,510)	(104,510)	(49,724)	-	1,807,063	(356,262)	(356,262)	(356,262)	(356,262)	(356,262)	(182,015)					
0497	FEDERAL CIVIL PREPARED ADMIN	588	66,823	-	14,930	14,930	14,930	14,930	7,103	-	68,384	(15,160)	(15,160)	(15,160)	(15,160)	(15,160)	(7,744)					
0502	EARLY INTERVENTION SERVICE REV	444	1	-	-	-	-	-	1	649,664	-	144,021	144,021	144,021	144,021	144,021	73,580					
0505	ATHLETICS SUPERVISION AND REG	440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0506	SMALL BUSINESS CREDIT INITIATV	420	-	300,704	(67,184)	(67,184)	(67,184)	(67,184)	(31,968)	854,821	-	189,501	189,501	189,501	189,501	189,501	96,817					
0509	DHS COMMUNITY SERVICES	444	-	-	-	-	-	-	-	4,376,683	-	970,246	970,246	970,246	970,246	970,246	495,699					
0514	STATE ASSET FORFEITURE	493	-	66,823	(14,930)	(14,930)	(14,930)	(14,930)	(7,103)	-	-	-	-	-	-	-	-					
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0523	DEPT OF CORRECTIONS REIMBURSEM	425	-	21,884,630	(4,889,546)	(4,889,546)	(4,889,546)	(4,889,546)	(2,326,446)	-	889,014	(197,081)	(197,081)	(197,081)	(197,081)	(197,081)	(100,690)					
0523	DEPT OF CORRECTIONS REIMBURSEM	426	1,436,701	-	320,993	320,993	320,993	320,993	152,729	649,665	-	144,021	144,021	144,021	144,021	144,021	73,581					
0524	HEALTH FACILITY PLAN REVIEW	482	-	233,882	(52,255)	(52,255)	(52,255)	(52,255)	(24,862)	273,543	-	60,640	60,640	60,640	60,640	60,640	30,983					
0525	STATEWIDE GRAND JURY PROSECUTI	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0531	ENERGY EFFICIENCY PORTFOLIO	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0533	ATTORNEY GENERAL TOBACCO	340	2,205,169	-	492,687	492,687	492,687	492,687	234,421	-	854,821	(189,501)	(189,501)	(189,501)	(189,501)	(189,501)	(96,817)					
0534	IL WORKERS' COMP COMM OPERATNS	All	-	701,646	(156,764)	(156,764)	(156,764)	(156,764)	(74,590)	-	3,658,633	(811,065)	(811,065)	(811,065)	(811,065)	(811,065)	(414,373)					
0535	SEX OFFENDER REGISTRATION	493	334,118	-	74,650	74,650	74,650	74,650	35,518	-	-	-	-	-	-	-	-					
0536	LEADS MAINTENANCE	493	167,059	-	37,325	37,325	37,325	37,325	17,759	-	1,367,713	(303,202)	(303,202)	(303,202)	(303,202)	(303,202)	(154,905)					
0537	STATE OFFENDER DNA IDENTIFICAT	493	-	1,035,761	(231,414)	(231,414)	(231,414)	(231,414)	(110,105)	854,821	-	189,501	189,501	189,501	189,501	189,501	96,817					
0538	IL HISTORIC SITES	422	2,038,111	-	455,362	455,362	455,362	455,362	216,663	2,530,271	-	560,924	560,924	560,924	560,924	560,924	286,575					
0538	IL HISTORIC SITES	541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
0539	DEATH PENALTY ABOLITION	546	66,825	-	14,930	14,930	14,930	14,930	7,105	136,770	-	30,320	30,320	30,320	30,320	30,320	15,490					

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY20 Layer						Change in Proportionate Share FY21 Layer								
			FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021	2022	2023	2024	FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022	2023	2024	2025	
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	\$ 9,956,672	-	\$ 2,224,557	2,224,557	2,224,557	2,224,557	2,224,557	1,058,444	\$ 4,239,911	-	\$ 939,926	939,926	939,926	939,926	480,207
0606	HEALTH INFORMATION EXCHANGE	534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0607	SPECIAL PROJECTS DIVISION	442	701,644	-	156,764	156,764	156,764	156,764	156,764	74,588	-	376,121	(83,380)	(83,380)	(83,380)	(83,380)	(42,601)
0608	PARTNERS FOR CONSERVATION	All	-	2,940,224	(656,916)	(656,916)	(656,916)	(656,916)	(656,916)	(312,560)	923,206	-	204,661	204,661	204,661	204,661	104,562
0612	STATEWIDE 911	493	-	33,413	(7,465)	(7,465)	(7,465)	(7,465)	(7,465)	(3,553)	-	34,193	(7,580)	(7,580)	(7,580)	(7,580)	3,873
0618	SERVICES FOR OLDER AMERICANS	402	-	33,412	(7,465)	(7,465)	(7,465)	(7,465)	(7,465)	(3,552)	1,812,221	-	401,743	401,743	401,743	401,743	205,249
0619	QUINCY VETERAN HOME	497	-	10,157,142	(2,269,347)	(2,269,347)	(2,269,347)	(2,269,347)	(2,269,347)	(1,079,754)	29,405,834	-	6,518,840	6,518,840	6,518,840	6,518,840	3,330,474
0621	INTERNATIONAL TOURISM	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0622	MOTOR VEHICLE LICENSE PLATE	350	-	434,350	(97,044)	(97,044)	(97,044)	(97,044)	(97,044)	(46,174)	5,676,010	-	1,258,288	1,258,288	1,258,288	1,258,288	642,858
0627	PUBLIC TRANSPORTATION	509	-	267,293	(59,720)	(59,720)	(59,720)	(59,720)	(59,720)	(28,413)	-	615,471	(136,441)	(136,441)	(136,441)	(136,441)	(69,707)
0632	HORSE RACING	All	-	601,409	(134,369)	(134,369)	(134,369)	(134,369)	(134,369)	(83,933)	-	-	786,435	(174,341)	(174,341)	(174,341)	(89,071)
0635	DEATH CERTIFICATE SURCHARGE	All	1,002,351	-	223,949	223,949	223,949	223,949	223,949	106,555	-	3,248,317	(720,104)	(720,104)	(720,104)	(720,104)	(367,901)
0636	COMMERCE & COMM AFFAIRS/ASST	420	-	400,939	(89,579)	(89,579)	(89,579)	(89,579)	(89,579)	(42,623)	478,701	-	106,121	106,121	106,121	106,121	54,217
0642	DHS STATE PROJECTS	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0644	COMMITMENT TO HUMAN SERVICES	All	23,120,861	-	5,165,749	5,165,749	5,165,749	5,165,749	5,165,749	2,457,865	2,359,307	-	523,024	523,024	523,024	523,024	267,211
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	-	-	-	-	-	-	-	-	649,664	-	144,021	144,021	144,021	144,021	73,580
0649	MOTOR CARRIER SAFETY INSPECTIO	493	768,468	-	171,694	171,694	171,694	171,694	171,694	81,692	-	1,538,679	(341,102)	(341,102)	(341,102)	(341,102)	(174,271)
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	100,235	-	22,395	22,395	22,395	22,395	22,395	10,655	-	68,385	(15,160)	(15,160)	(15,160)	(15,160)	(7,745)
0654	HEALTHY SMILES	482	400,940	-	89,580	89,580	89,580	89,580	89,580	42,620	-	1,025,786	(227,402)	(227,402)	(227,402)	(227,402)	(116,178)
0657	IL ARTS COUNCIL FEDERAL GRANT	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	420	-	467,763	(104,509)	(104,509)	(104,509)	(104,509)	(104,509)	(49,727)	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	422	-	-	-	-	-	-	-	-	581,279	-	128,861	128,861	128,861	128,861	65,835
0664	STUDENT LOAN OPERATION	691	13,297,835	-	2,971,052	2,971,052	2,971,052	2,971,052	2,971,052	1,413,627	-	15,284,195	(3,388,281)	(3,388,281)	(3,388,281)	(3,388,281)	(1,731,071)
0667	DISASTER RESPONSE AND RECOVERY	588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0668	COLLEGE SAVINGS POOL ADMINSTR	370	-	2,873,402	(641,986)	(641,986)	(641,986)	(641,986)	(641,986)	(305,458)	1,059,979	-	234,982	234,982	234,982	234,982	120,051
0673	DEPT OF INSURANCE FED TRUST	446	-	133,645	(29,859)	(29,859)	(29,859)	(29,859)	(29,859)	(14,209)	-	547,085	(121,281)	(121,281)	(121,281)	(121,281)	(61,961)
0674	STATE CHARTER SCHOOL COMM	586	-	66,825	(14,930)	(14,930)	(14,930)	(14,930)	(14,930)	(7,105)	-	2,359,306	(523,023)	(523,023)	(523,023)	(523,023)	(267,214)
0675	ELECTRONICS RECYCLING	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0678	FY09 BUDGET RELIEF	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0689	AGRICULTURE PESTICIDE CONTROL	406	-	66,823	(14,930)	(14,930)	(14,930)	(14,930)	(14,930)	(7,103)	-	923,205	(204,661)	(204,661)	(204,661)	(204,661)	(104,561)
0690	DHS PRIVATE RESOURCE	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	482	133,647	-	29,860	29,860	29,860	29,860	29,860	14,207	-	136,772	(30,320)	(30,320)	(30,320)	(30,320)	(15,492)
0698	LONG TERM CARE OMBUDSMAN	402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0700	USDA WOMEN, INFANTS & CHILDREN	444	1,035,760	-	231,413	231,413	231,413	231,413	231,413	110,108	102,579	-	22,740	22,740	22,740	22,740	11,619
0701	FEDERAL STUDENT INCENTIVE TR	691	-	902,114	201,554	201,554	201,554	201,554	201,554	95,898	2,051,570	-	454,803	454,803	454,803	454,803	232,358
0702	ASSIST LIVING & SHARED HOU REG	482	334,116	-	74,649	74,649	74,649	74,649	74,649	35,520	5,060,539	-	1,121,847	1,121,847	1,121,847	1,121,847	573,151
0705	STATE POLICE WHISTLEBLOWER REW	406	-	133,646	(29,860)	(29,860)	(29,860)	(29,860)	(29,860)	(14,206)	-	-	-	-	-	-	-
0708	IL STANDARDBRED BREEDERS	493	133,646	-	29,860	29,860	29,860	29,860	29,860	14,206	-	68,385	(15,160)	(15,160)	(15,160)	(15,160)	(7,745)
0709	IL THOROUGHBRED BREEDERS	406	66,824	-	14,930	14,930	14,930	14,930	14,930	7,104	-	547,086	(121,281)	(121,281)	(121,281)	(121,281)	(61,962)
0710	HOMELAND SECURITY EMERG PREPAR	588	668,232	-	149,299	149,299	149,299	149,299	149,299	71,036	-	3,692,825	(818,645)	(818,645)	(818,645)	(818,645)	(418,245)
0711	STATE LIBRARY	All	567,999	-	126,904	126,904	126,904	126,904	126,904	60,383	-	1,436,098	(318,362)	(318,362)	(318,362)	(318,362)	(162,650)
0718	COMMUNITY MENTAL HEALTH MEDICA	441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0722	COMPTROLLER DEBT RECOVERY TRST	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0724	DEPT OF LABOR FEDERAL PROJECTS	452	701,645	-	156,764	156,764	156,764	156,764	156,764	74,589	683,857	-	151,601	151,601	151,601	151,601	77,453
0726	FEDERAL INDUSTRIAL SERVICES	452	735,056	-	164,229	164,229	164,229	164,229	164,229	78,140	581,278	-	128,861	128,861	128,861	128,861	65,834
0727	SERVE ILLINOIS COMMISSION	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0731	IL CLEAN WATER FUND	532	2,539,285	-	567,337	567,337	567,337	567,337	567,337	269,937	-	2,085,762	(462,383)	(462,383)	(462,383)	(462,383)	(236,230)
0732	SECRETARY OF STATE DUI ADMINIS	350	-	634,822	(141,834)	(141,834)	(141,834)	(141,834)	(141,834)	(67,466)	2,359,305	-	523,023	523,023	523,023	523,023	267,213
0733	TOBACCO SETTLEMENT RECOVERY	444	33,411	-	7,465	7,465	7,465	7,465	7,465	3,551	4,010,314	-	90,961	90,961	90,961	90,961	46,470
0733	TOBACCO SETTLEMENT RECOVERY	482	501,175	-	111,974	111,974	111,974	111,974	111,974	53,279	-	102,579	(22,740)	(22,740)	(22,740)	(22,740)	(11,619)
0737	ENERGY ADMINISTRATION	420	634,821	-	141,834	141,834	141,834	141,834	141,834	67,485	-	615,471	(136,441)	(136,441)	(136,441)	(136,441)	(69,707)
0740	MEDICAID BUY IN PROGRAM REVOLV	478	100,234	-	22,395	22,395	22,395	22,395	22,395	10,654	547,084	-	121,280	121,280	121,280	121,280	61,964
0742	ST. POLICE TRAINING & ACADEMY	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0745	STATES ATTY APPEL PROSEC CO	295	-	1,637,172	(365,783)	(365,783)	(365,783)	(365,783)	(365,783)	(174,040)	5,676,011	-	1,258,288	1,258,288	1,258,288	1,258,288	642,859
0746	HOME INSPECTOR ADMINISTRATION	440	267,293	-	59,720	59,720	59,720	59,720	59,720	28,423	34,193	-	7,580	7,580	7,580	7,580	3,873
0755	STATE EMPLOYEES DEF COMP PLAN	416	-	267,295	(59,720)	(59,720)	(59,720)	(59,720)	(59,720)	(28,415)	-	512,894	(113,701)	(113,701)	(113,701)	(113,701)	(58,090)
0757	CHILD SUPPORT ADMINISTRATIVE	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0757	CHILD SUPPORT ADMINISTRATIVE	478	-	1,069,173	(238,879)	(238,879)	(238,879)	(238,879)	(238,879)	(113,657)	-	8,343,051	(1,849,531)	(1,849,531)	(1,849,531)	(1,849,531)	(944,927)
0759	SECRETARY OF STATE POLICE SERV	350	-	133,647	(29,860)	(29,860)	(29,860)	(29,860)	(29,860)	(14,207)	170,966	-	37,901	37,901	37,901	37,901	19,362
0762	LOCAL INITIATIVE	444	400,938	-	89,579	89,579	89,579	89,579	89,579	42,622	-	683,857	(151,601)	(151,601)	(151,601)	(151,601)	(77,453)
0763	TOURISM PROMOTION	All	-	200,470	(44,790)	(44,790)	(44,790)	(44,790)	(44,790)	(21,310)	5,778,589	-	1,281,028	1,281,028	1,281,028	1,281,028	654,477
0765	FEDERAL SURFACE MINING CONTROL	422	-	668,233	(149,299)	(149,299)											

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY20 Layer					Change in Proportionate Share FY21 Layer							
			FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021	2022	2023	2024	FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022	2023	2024
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-	-	-	-	-	-	-	-	-
0850	REAL ESTATE LICENSE ADMIN	360	267,292	-	59,719	59,719	59,719	59,719	28,416	-	34,193	(7,580)	(7,580)	(7,580)	(3,873)
0850	REAL ESTATE LICENSE ADMIN	440	-	3,775,516	(843,540)	(843,540)	(843,540)	(401,356)	5,505,047	-	1,220,388	1,220,388	1,220,388	1,220,388	623,495
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	(22,395)	(22,395)	(22,395)	(10,656)	-	512,892	(113,701)	(113,701)	(113,701)	(113,701)	(58,088)
0859	NATIONAL FLOOD INSURANCE PROG	422	-	100,236	29,860	29,860	29,860	14,206	-	-	-	-	-	-	-
0859	FEDERAL ENERGY	All	133,646	-	-	-	-	-	-	-	-	-	-	-	-
0862	INDUSTRIAL HEMP REGULATORY	406	-	-	-	-	-	-	-	-	-	-	-	-	-
0863	CYCLE RIDER SAFETY TRAINING	494	233,882	-	52,255	52,255	52,255	24,862	-	34,192	(7,580)	(7,580)	(7,580)	(7,580)	(3,872)
0870	LOW INC HOME ENERGY BLOCK GRANT	420	534,587	-	119,439	119,439	119,439	56,831	1,914,799	-	424,483	424,483	424,483	424,483	216,867
0871	COMMUNITY SERVICES BLOCK GRANT	420	534,585	-	119,439	119,439	119,439	56,829	-	-	683,857	(151,601)	(151,601)	(151,601)	(77,453)
0872	MATERNAL & CHILD HLTH SERV BLK	444	-	-	-	-	-	-	-	-	-	-	-	-	-
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	233,881	-	52,255	52,255	52,255	24,861	-	4,068,947	(902,026)	(902,026)	(902,026)	(902,026)	(460,843)
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	-	534,586	(119,439)	(119,439)	(119,439)	(56,830)	547,087	-	121,281	121,281	121,281	121,281	61,963
0875	COM DEV/SMALL CITY BLK GRANT	420	-	167,058	(37,325)	(37,325)	(37,325)	(17,758)	-	718,048	(159,181)	(159,181)	(159,181)	(159,181)	(81,324)
0876	COMMUNITY MH SERV BLOCK GRANT	444	267,293	-	59,720	59,720	59,720	28,413	273,541	-	60,640	60,640	60,640	60,640	30,981
0879	TRAFFIC & CRIM CONVICTION SUR	All	1,069,171	-	238,878	238,878	238,878	113,659	-	478,700	(106,121)	(106,121)	(106,121)	(106,121)	(54,216)
0882	SHEFFIELD 2/1982 AGREED ORDER	588	-	167,058	(37,325)	(37,325)	(37,325)	(17,758)	-	-	-	-	-	-	-
0883	INTRA-AGENCY SERVICES	420	4,878,099	-	1,089,883	1,089,883	1,089,883	518,567	923,207	-	204,661	204,661	204,661	204,661	104,563
0884	DNR SPECIAL PROJECTS	422	-	-	-	-	-	-	-	-	-	-	-	-	-
0885	WAGE THEFT ENFORCEMENT	452	-	-	-	-	-	-	-	-	-	-	-	-	-
0887	ST POLICE LAW ENFORCEMNT ADMIN	493	-	-	-	-	-	-	9,095,293	-	2,016,292	2,016,292	2,016,292	2,016,292	1,030,125
0888	DESIGN PROFESSIONAL ADMIN & IN	440	-	601,410	(134,369)	(134,369)	(134,369)	(63,934)	-	410,314	(90,961)	(90,961)	(90,961)	(90,961)	(46,470)
0893	FIREARM DEALER LICENSE CERT	493	-	-	-	-	-	-	786,436	-	174,341	174,341	174,341	174,341	89,072
0894	DNR FEDERAL PROJECTS	422	-	167,057	(37,325)	(37,325)	(37,325)	(17,757)	-	649,664	(144,021)	(144,021)	(144,021)	(144,021)	(73,580)
0896	PUBLIC HEALTH SPEC STATE PROJ	482	-	768,467	(171,694)	(171,694)	(171,694)	(81,691)	-	3,145,743	(697,365)	(697,365)	(697,365)	(697,365)	(356,283)
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	-	-	-	-	-	-	-	-	-	-
0898	CANNABIS BUSINESS DEVELOPMENT	All	100,235	-	22,395	22,395	22,395	10,655	410,314	-	90,961	90,961	90,961	90,961	46,470
0903	STATE SURPLUS PROPERTY REV	416	400,940	-	89,580	89,580	89,580	42,620	-	4,786,997	(1,061,207)	(1,061,207)	(1,061,207)	(1,061,207)	(542,169)
0904	IL STATE POLICE FEDERAL PROJS	493	2,071,523	-	462,827	462,827	462,827	220,215	854,820	-	189,501	189,501	189,501	189,501	96,816
0905	IL FORESTRY DEVELOPMENT	422	-	3,274,341	(731,566)	(731,566)	(731,566)	(348,077)	7,351,458	-	1,629,710	1,629,710	1,629,710	1,629,710	832,818
0906	STATE POLICE SERVICES	493	6,882,800	-	1,537,781	1,537,781	1,537,781	731,676	-	-	-	-	-	-	-
0908	CANNABIS EXPUNGEMENT	340	-	-	-	-	-	-	1,709,642	-	379,002	379,002	379,002	379,002	193,634
0909	IL WILDLIFE PRESERVATION	422	-	-	-	-	-	-	-	-	-	-	-	-	-
0911	JUVENILE JUSTICE TRUST	444	200,470	-	44,790	44,790	44,790	21,310	-	34,192	(7,580)	(7,580)	(7,580)	(7,580)	(3,872)
0912	CANNABIS REGULATION	All	6,548,684	-	1,463,132	1,463,132	1,463,132	696,156	7,214,689	-	1,599,390	1,599,390	1,599,390	1,599,390	817,129
0913	FEDERAL WORKFORCE TRAINING	420	-	868,703	(194,089)	(194,089)	(194,089)	(92,347)	2,119,956	-	469,963	469,963	469,963	469,963	240,104
0920	METABOLIC SCREENING & TREATMNT	482	3,207,518	-	716,636	716,636	716,636	340,974	-	4,034,753	(894,445)	(894,445)	(894,445)	(894,445)	(456,973)
0921	DHS RECOVERIES TRUST	444	400,939	-	89,579	89,579	89,579	42,623	-	14,600,339	(3,236,680)	(3,236,680)	(3,236,680)	(3,236,680)	(1,653,619)
0922	INSURANCE PRODUCER ADMIN	All	-	10,290,787	(2,299,206)	(2,299,206)	(2,299,206)	(1,093,963)	2,188,343	-	485,123	485,123	485,123	485,123	247,851
0925	COAL TECHNOLOGY DEV ASSIST	All	1,637,171	-	365,783	365,783	365,783	174,039	444,507	-	98,541	98,541	98,541	98,541	50,343
0929	VIOLENT CRIME VICTIMS ASSIST	340	-	7,417,387	(1,657,220)	(1,657,220)	(1,657,220)	(788,507)	-	5,128,924	(1,137,007)	(1,137,007)	(1,137,007)	(1,137,007)	(580,896)
0938	HEARING INSTRUMENT DISPEN EXAM	482	-	-	-	-	-	-	-	-	-	-	-	-	-
0940	SELF-INSURERS SECURITY	563	1,236,232	-	276,204	276,204	276,204	131,416	-	512,893	(113,701)	(113,701)	(113,701)	(113,701)	(58,089)
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	-	33,411	(7,465)	(7,465)	(7,465)	(3,551)	68,386	-	15,160	15,160	15,160	15,160	7,746
0944	ENVIRO PROTECT PERMIT & INSP	532	-	11,994,782	(2,679,919)	(2,679,919)	(2,679,919)	(1,275,106)	9,026,908	-	2,001,132	2,001,132	2,001,132	2,001,132	1,022,380
0947	GVERNOR'S GRANT	All	5,078,571	-	1,134,673	1,134,673	1,134,673	539,879	-	991,592	(219,821)	(219,821)	(219,821)	(219,821)	(112,308)
0951	NARCOTICS PROFIT FORFEITURE	295	2,238,582	-	500,152	500,152	500,152	237,974	-	2,632,848	(583,664)	(583,664)	(583,664)	(583,664)	(298,192)
0962	PARK & CONSERVATION	All	30,805,541	-	6,882,689	6,882,689	6,882,689	3,274,785	-	41,099,785	(9,111,216)	(9,111,216)	(9,111,216)	(9,111,216)	(4,654,921)
0963	VEHICLE INSPECTION	350	167,058	-	37,325	37,325	37,325	17,758	-	1,298,328	(288,042)	(288,042)	(288,042)	(288,042)	(147,160)
0963	VEHICLE INSPECTION	532	-	5,579,746	(1,246,648)	(1,246,648)	(1,246,648)	(593,154)	1,094,170	-	242,561	242,561	242,561	242,561	123,926
0969	LOCAL TOURISM	420	2,071,522	-	462,827	462,827	462,827	220,214	-	1,880,605	(416,902)	(416,902)	(416,902)	(416,902)	(212,997)
0971	BUILD ILLINOIS BOND	All	5,512,922	-	1,231,718	1,231,718	1,231,718	586,050	6,599,218	-	1,462,949	1,462,949	1,462,949	1,462,949	747,422
0973	IL CAPITAL REVOLVING LOAN	420	-	735,055	(164,229)	(164,229)	(164,229)	(78,139)	-	-	-	-	-	-	-
0980	MANTENO VETERANS HOME	497	40,762,211	-	9,107,246	9,107,246	9,107,246	4,333,227	8,582,401	-	1,902,592	1,902,592	1,902,592	1,902,592	972,033
0982	ADELINE JAY GEO-KARIS IL BEACH	422	-	-	-	-	-	-	-	-	-	-	-	-	-
0988	ATTORNEY GENERAL FEDERAL GRANT	340	-	300,705	(67,185)	(67,185)	(67,185)	(31,965)	170,965	-	37,900	37,900	37,900	37,900	19,365
0991	ABANDONED MINED LANDS RECLAM	422	1,436,701	-	320,993	320,993	320,993	152,729	2,119,956	-	469,963	469,963	469,963	469,963	240,104
0997	INSURANCE FINANCIAL REGULATION	446	1,603,758	-	358,318	358,318	358,318	170,486	-	1,607,063	(356,262)	(356,262)	(356,262)	(356,262)	(182,015)
CMAP		N/A	-	66,823	(14,930)	(14,930)	(14,930)	(7,103)	-	102,579	(22,740)	(22,740)	(22,740)	(22,740)	(11,619)
IFT		N/A	400,940	-	89,580	89,580	89,580	42,620	-	239,350	(53,060)	(53,060)	(53,060)	(53,060)	(27,110)
			\$ 742,924,717	\$ 742,924,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,150,975	\$ 550,150,975	\$ -	\$ -	\$ -	\$ -

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	TOTAL GRF	Change in Proportionate Share FY22 Layer						Change in Proportionate Share FY23 Layer							
				FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023	2024	2025	2026	FY23 Base Layer Deferred Outflow	FY23 Base Layer Deferred Inflow	2023	2024	2025	2026	2027
0001	GENERAL REVENUE		\$ 674,418,246	\$ 197,429,318	\$ 105,908,109	\$ 105,908,109	\$ 105,908,109	\$ 105,908,109	\$ 105,908,109	\$ 53,356,492	\$ 694,693,606	\$ 614,445,043	\$ 141,441,687	\$ 141,441,687	\$ 141,441,687	\$ 141,441,687	\$ 67,481,815
0001		350	17,588,629	-	3,905,286	3,905,286	3,905,286	3,905,286	3,905,286	1,967,485	-	28,712,432	(6,413,176)	(6,413,176)	(6,413,176)	(6,413,176)	(3,059,728)
0001		416	3,461,236	-	768,515	768,515	768,515	768,515	768,515	387,176	-	3,247,931	(725,454)	(725,454)	(725,454)	(725,454)	(346,115)
0001		418	158,472,026	-	35,186,293	35,186,293	35,186,293	35,186,293	35,186,293	17,726,854	71,924,685	16,065,016	16,065,016	16,065,016	16,065,016	16,065,016	7,664,621
0001		426	-	193,437,265	(42,949,790)	(42,949,790)	(42,949,790)	(42,949,790)	(42,949,790)	(21,638,105)	-	-	31,745,951	31,745,951	31,745,951	31,745,951	15,145,994
0001		427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0001		444	37,368,716	-	8,297,153	8,297,153	8,297,153	8,297,153	8,297,153	4,180,104	67,733,546	-	15,128,888	15,128,888	15,128,888	15,128,888	7,217,994
0001		448	28,369,928	-	6,299,109	6,299,109	6,299,109	6,299,109	6,299,109	3,173,492	-	1,623,966	(362,727)	(362,727)	(362,727)	(362,727)	(173,058)
0001		478	19,473,410	-	4,323,773	4,323,773	4,323,773	4,323,773	4,323,773	2,178,318	11,167,655	-	2,494,395	2,494,395	2,494,395	2,494,395	1,190,075
0001		492	6,582,446	-	1,461,532	1,461,532	1,461,532	1,461,532	1,461,532	736,318	-	19,867,536	(4,437,590)	(4,437,590)	(4,437,590)	(4,437,590)	(2,117,176)
0001		494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0001		511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0001		586	-	3,992,053	(886,374)	(886,374)	(886,374)	(886,374)	(886,374)	(448,557)	-	7,993,178	(1,785,347)	(1,785,347)	(1,785,347)	(1,785,347)	(851,790)
0001		691	6,588,579	-	1,462,893	1,462,893	1,462,893	1,462,893	1,462,893	737,007	2,596,317	-	579,910	579,910	579,910	579,910	276,677
0001	All Others		396,513,276	-	88,039,719	88,039,719	88,039,719	88,039,719	88,039,719	44,354,400	399,141,605	-	89,151,821	89,151,821	89,151,821	89,151,821	42,534,321
0007	EDUCATION ASSISTANCE	691	-	-	-	-	-	-	-	-	99,856	-	22,304	22,304	22,304	22,304	10,640
0011	ROAD	360	-	-	-	-	-	-	-	-	-	33,285	(7,435)	(7,435)	(7,435)	(7,435)	(3,545)
0011	ROAD	494	-	144,561,614	(32,097,698)	(32,097,698)	(32,097,698)	(32,097,698)	(32,097,698)	(16,170,822)	-	104,082,435	(23,247,735)	(23,247,735)	(23,247,735)	(23,247,735)	(11,091,495)
0011	ROAD	510	-	101,732	(22,588)	(22,588)	(22,588)	(22,588)	(22,588)	(11,380)	-	299,566	(66,911)	(66,911)	(66,911)	(66,911)	(31,922)
0012	MOTOR FUEL TAX	492	-	1,186,878	(263,528)	(263,528)	(263,528)	(263,528)	(263,528)	(132,786)	-	1,331,402	(297,380)	(297,380)	(297,380)	(297,380)	(141,882)
0012	MOTOR FUEL TAX	494	-	644,303	(143,058)	(143,058)	(143,058)	(143,058)	(143,058)	(72,071)	-	1,907,104	(446,071)	(446,071)	(446,071)	(446,071)	(212,820)
0013	PREVENT & TREAT ALCOHOL & SUB	444	-	189,554	(37,647)	(37,647)	(37,647)	(37,647)	(37,647)	(18,966)	465,989	-	104,083	104,083	104,083	104,083	49,657
0014	FOOD & DRUG SAFETY	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0016	TEACHER CERTIFICATE FEE REVOLV	586	67,822	-	15,059	15,059	15,059	15,059	15,059	7,586	-	199,710	(44,607)	(44,607)	(44,607)	(44,607)	(21,282)
0018	TRANSPORTATION REGULATORY	524	2,475,486	-	549,644	549,644	549,644	549,644	549,644	276,910	1,863,963	-	416,333	416,333	416,333	416,333	196,313
0021	FINANCIAL INSTITUTION	440	-	1,356,431	(301,175)	(301,175)	(301,175)	(301,175)	(301,175)	(151,731)	-	1,597,683	(356,857)	(356,857)	(356,857)	(356,857)	(170,255)
0022	GENERAL PROFESSIONS DEDICATED	440	-	2,238,112	(496,939)	(496,939)	(496,939)	(496,939)	(496,939)	(250,358)	3,328,508	-	743,452	743,452	743,452	743,452	351,102
0026	LIVE & LEARN	350	-	67,822	(15,059)	(15,059)	(15,059)	(15,059)	(15,059)	(7,586)	-	33,285	(7,435)	(7,435)	(7,435)	(7,435)	(3,545)
0036	IL VETERANS' REHABILITATION	444	-	271,286	(60,235)	(60,235)	(60,235)	(60,235)	(60,235)	(30,346)	-	2,696,092	602,196	602,196	602,196	602,196	287,308
0039	STATE BOATING ACT	422	-	11,631,393	(2,582,573)	(2,582,573)	(2,582,573)	(2,582,573)	(2,582,573)	(1,301,101)	-	21,568,729	(4,817,567)	(4,817,567)	(4,817,567)	(4,817,567)	(2,298,461)
0040	STATE PARKS	422	-	6,103,938	(1,355,286)	(1,355,286)	(1,355,286)	(1,355,286)	(1,355,286)	(682,794)	-	9,918,954	(2,215,486)	(2,215,486)	(2,215,486)	(2,215,486)	(1,057,010)
0041	WILDLIFE & FISH	422	17,464,046	-	3,877,625	3,877,625	3,877,625	3,877,625	3,877,625	1,953,546	-	25,263,375	(5,642,799)	(5,642,799)	(5,642,799)	(5,642,799)	(2,692,179)
0042	SALMON	422	39,911	-	7,529	7,529	7,529	7,529	7,529	3,795	-	66,571	(14,869)	(14,869)	(14,869)	(14,869)	(7,095)
0043	AGRICULTURE REGISTRATION ADMIN	350	101,732	-	22,588	22,588	22,588	22,588	22,588	11,380	-	931,881	(208,136)	(208,136)	(208,136)	(208,136)	(96,317)
0045	AGRICULTURAL PREMIUM	406	-	1,559,896	(346,351)	(346,351)	(346,351)	(346,351)	(346,351)	(174,492)	-	2,030,389	(453,505)	(453,505)	(453,505)	(453,505)	(216,369)
0047	FIRE PREVENTION	All	2,712,862	-	602,350	602,350	602,350	602,350	602,350	303,462	2,929,087	-	654,238	654,238	654,238	654,238	312,135
0048	RURAL/DOWNSTATE HEALTH ACCESS	482	67,822	-	15,059	15,059	15,059	15,059	15,059	7,586	-	266,280	(59,476)	(59,476)	(59,476)	(59,476)	(28,376)
0049	INDUSTRIAL HYGIENE REGULATORY	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0050	MENTAL HEALTH	444	-	2,611,130	(579,762)	(579,762)	(579,762)	(579,762)	(579,762)	(292,082)	-	432,706	(96,649)	(96,649)	(96,649)	(96,649)	(46,110)
0051	AMUSEMENT RIDE & PATRON SAFETY	452	-	135,642	(30,117)	(30,117)	(30,117)	(30,117)	(30,117)	(15,174)	99,855	-	22,304	22,304	22,304	22,304	10,639
0052	FEDERAL TITLE III SS & EMPLOY	360	-	33,912	(7,530)	(7,530)	(7,530)	(7,530)	(7,530)	(3,765)	-	-	-	-	-	-	-
0052	FEDERAL TITLE III SS & EMPLOY	427	-	13,293,024	(2,951,513)	(2,951,513)	(2,951,513)	(2,951,513)	(2,951,513)	(1,486,972)	-	47,464,520	(10,601,622)	(10,601,622)	(10,601,622)	(10,601,622)	(5,058,032)
0052	FEDERAL TITLE III SS & EMPLOY	528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0054	STATE PENSIONS	370	-	339,108	(75,294)	(75,294)	(75,294)	(75,294)	(75,294)	(37,932)	1,364,889	-	304,815	304,815	304,815	304,815	145,429
0057	IL STATE PHARMACY DISCIPLINARY	400	339,107	-	75,294	75,294	75,294	75,294	75,294	37,931	-	366,137	(81,780)	(81,780)	(81,780)	(81,780)	(39,017)
0059	PUBLIC UTILITIES	524	6,341,315	-	1,407,992	1,407,992	1,407,992	1,407,992	1,407,992	709,347	6,523,876	-	1,457,166	1,457,166	1,457,166	1,457,166	695,216
0060	ALZHEIMERS RESRCH CARE SUPPORT	482	440,839	-	97,882	97,882	97,882	97,882	97,882	49,311	232,996	-	52,042	52,042	52,042	52,042	24,828
0063	PUBLIC HEALTH SERVICES	482	-	3,865,628	(858,348)	(858,348)	(858,348)	(858,348)	(858,348)	(432,436)	-	22,101,291	(4,936,519)	(4,936,519)	(4,936,519)	(4,936,519)	(2,355,215)
0065	U S ENVIRONMENTAL PROTECTION	532	-	19,057,853	(4,231,505)	(4,231,505)	(4,231,505)	(4,231,505)	(4,231,505)	(2,131,853)	1,098,408	-	245,332	245,332	245,332	245,332	117,052
0067	RADIATION PROTECTION	All	915,592	-	(203,293)	(203,293)	(203,293)	(203,293)	(203,293)	(102,420)	-	2,829,232	(631,934)	(631,934)	(631,934)	(631,934)	(301,496)
0068	HOSPITAL LICENSURE	482	-	440,840	(97,882)	(97,882)	(97,882)	(97,882)	(97,882)	(49,312)	-	866,412	(193,297)	(193,297)	(193,297)	(193,297)	(92,224)
0071	FIREARM OWNER'S NOTIFICATION	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0072	UNDERGROUND STORAGE TANK	492	-	-	-	-	-	-	-	-	-	199,710	(44,607)	(44,607)	(44,607)	(44,607)	(21,282)
0072	UNDERGROUND STORAGE TANK	All Others	2,170,289	-	481,880	481,880	481,880	481,880	481,880	242,769	2,130,245	-	475,809	475,809	475,809	475,809	227,009
0074	EPA SPEC STATE PROJ TRUST	532	271,286	-	60,235	60,235	60,235	60,235	60,235	30,346	432,706	-	96,649	96,649	96,649	96,649	46,110
0075	COMPASSION USE MED CANNABIS	All	2,000,735	-	444,233	444,233	444,233	444,233	444,233	223,803	-	1,863,965	(416,333)	(416,333)	(416,333)	(416,333)	(196,633)
0077	MINES & MINERALS LIC	422	-	542,573	(120,470)	(120,470)	(120,470)	(120,470)	(120,470)	(60,693)	998,553	-	223,036	223,036	223,036	22	





State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY22 Layer							Change in Proportionate Share FY23 Layer						
			FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023	2024	2025	2026	FY23 Base Layer Deferred Outflow	FY23 Base Layer Deferred Inflow	2023	2024	2025	2026	2027
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	\$ -	\$ 12,614,806	\$(2,800,925)	\$(2,800,925)	\$(2,800,925)	\$(2,800,925)	\$(1,411,106)	\$ -	\$ 22,766,992	\$(5,085,210)	\$(5,085,210)	\$(5,085,210)	\$(5,085,210)	\$(2,426,152)
0606	HEALTH INFORMATION EXCHANGE	534	-	-	-	-	-	-	-	-	-	-	-	-	-	
0607	SPECIAL PROJECTS DIVISION	442	-	3,391,076	(752,937)	(752,937)	(752,937)	(752,937)	(379,328)	-	2,829,230	(631,934)	(631,934)	(631,934)	(631,934)	(301,494)
0608	PARTNERS FOR CONSERVATION	All	-	2,780,682	(617,408)	(617,408)	(617,408)	(617,408)	(311,050)	3,261,938	-	728,583	728,583	728,583	728,583	347,606
0612	STATEWIDE 911	493	-	305,198	(67,705)	(67,705)	(67,705)	(67,705)	(34,138)	-	599,131	(133,821)	(133,821)	(133,821)	(133,821)	(63,847)
0618	SERVICES FOR OLDER AMERICANS	402	-	813,860	(180,705)	(180,705)	(180,705)	(180,705)	(91,040)	399,420	-	89,214	89,214	89,214	89,214	42,564
0619	QUINCY VETERAN HOME	497	-	47,000,327	(10,435,705)	(10,435,705)	(10,435,705)	(10,435,705)	(5,257,507)	-	17,774,231	(3,970,032)	(3,970,032)	(3,970,032)	(3,970,032)	(1,894,103)
0621	INTERNATIONAL TOURISM	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0622	MOTOR VEHICLE LICENSE PLATE	350	-	2,712,862	(602,350)	(602,350)	(602,350)	(602,350)	(303,462)	-	299,566	(66,911)	(66,911)	(66,911)	(66,911)	(31,922)
0627	PUBLIC TRANSPORTATION	509	542,572	-	120,470	120,470	120,470	120,470	60,692	66,572	-	14,869	14,869	14,869	14,869	7,096
0632	HORSE RACING	All	-	203,465	(45,176)	(45,176)	(45,176)	(45,176)	(22,761)	-	1,164,978	(260,208)	(260,208)	(260,208)	(260,208)	(124,146)
0635	DEATH CERTIFICATE SURCHARGE	All	-	203,464	(45,176)	(45,176)	(45,176)	(45,176)	(22,760)	-	33,285	(7,435)	(7,435)	(7,435)	(7,435)	(3,545)
0636	COMMERCE & COMM AFFAIRS ASST	420	-	169,555	(37,647)	(37,647)	(37,647)	(37,647)	(18,967)	-	133,139	(23,738)	(23,738)	(23,738)	(23,738)	(14,187)
0642	DHS STATE PROJECTS	444	-	-	-	-	-	-	-	632,416	-	141,256	141,256	141,256	141,256	67,392
0644	COMMITMENT TO HUMAN SERVICES	All	2,611,128	-	579,761	579,761	579,761	579,761	292,084	-	898,698	(200,732)	(200,732)	(200,732)	(200,732)	(95,770)
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	2,000,735	-	444,233	444,233	444,233	444,233	223,803	-	465,991	(104,083)	(104,083)	(104,083)	(104,083)	(49,659)
0649	MOTOR CARRIER SAFETY INSPECTIO	493	-	1,390,341	(308,704)	(308,704)	(308,704)	(308,704)	(155,525)	1,331,403	-	297,381	297,381	297,381	297,381	141,879
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	-	746,037	(165,646)	(165,646)	(165,646)	(165,646)	(83,453)	-	998,553	(223,036)	(223,036)	(223,036)	(223,036)	(106,409)
0654	HEALTHY SMILES	482	813,858	-	180,705	180,705	180,705	180,705	91,038	-	965,267	(215,601)	(215,601)	(215,601)	(215,601)	(102,863)
0657	IL ARTS COUNCIL FEDERAL GRANT	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	422	237,375	-	52,705	52,705	52,705	52,705	26,555	-	133,141	(29,738)	(29,738)	(29,738)	(29,738)	(14,189)
0664	STUDENT LOAN OPERATION	691	-	13,326,932	(2,959,042)	(2,959,042)	(2,959,042)	(2,959,042)	(1,490,764)	-	6,124,453	(1,367,951)	(1,367,951)	(1,367,951)	(1,367,951)	(652,649)
0667	DISASTER RESPONSE AND RECOVERY	588	-	-	-	-	-	-	-	1,564,399	-	349,422	349,422	349,422	349,422	166,711
0668	COLLEGE SAVINGS POOL ADMINISTR	370	-	1,424,253	(316,234)	(316,234)	(316,234)	(316,234)	(159,317)	2,629,520	-	587,327	587,327	587,327	587,327	280,212
0673	DEPT OF INSURANCE FED PROJ	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0674	STATE CHARTER SCHOOL COMM	586	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0675	ELECTRONICS RECYCLING	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0678	FY09 BUDGET RELIEF	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0689	AGRICULTURE PESTICIDE CONTROL	406	-	373,019	(82,823)	(82,823)	(82,823)	(82,823)	(41,727)	-	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0698	LONG TERM CARE OMBUDSMAN	402	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0700	USDA WOMEN, INFANTS & CHILDREN	444	-	101,731	(22,588)	(22,588)	(22,588)	(22,588)	(11,379)	-	832,127	(185,863)	(185,863)	(185,863)	(185,863)	(86,675)
0701	FEDERAL STUDENT INCENTIVE TR	691	-	237,376	(52,706)	(52,706)	(52,706)	(52,706)	(26,552)	199,711	-	44,607	44,607	44,607	44,607	21,283
0702	ASSIST LIVING & SHARED HOU REG	482	-	6,103,939	(1,355,286)	(1,355,286)	(1,355,286)	(1,355,286)	(682,795)	1,797,395	-	401,464	401,464	401,464	401,464	191,539
0705	STATE POLICE WHISTLEBLOWER REW	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0708	IL STANDARDBRED BREEDERS	406	-	-	-	-	-	-	-	99,856	-	22,304	22,304	22,304	22,304	10,640
0709	IL THOROUGHBRED BREEDERS	406	-	67,820	(15,058)	(15,058)	(15,058)	(15,058)	(7,588)	-	33,284	(7,434)	(7,434)	(7,434)	(7,434)	(3,548)
0710	HOMELAND SECURITY EMERG PREPAR	588	4,238,846	-	941,171	941,171	941,171	941,171	474,162	-	6,723,586	(1,501,773)	(1,501,773)	(1,501,773)	(1,501,773)	(716,494)
0711	STATE POLICE WHISTLEBLOWER REW	All	813,858	-	(180,705)	(180,705)	(180,705)	(180,705)	(91,038)	5,092,617	-	1,137,481	1,137,481	1,137,481	1,137,481	542,683
0718	COMMUNITY MENTAL HEALTH MEDICA	444	-	542,572	(120,470)	(120,470)	(120,470)	(120,470)	(60,692)	33,285	-	7,435	7,435	7,435	7,435	3,545
0722	COMPTROLLER DEBT RECOVERY TRST	360	33,911	-	7,529	7,529	7,529	7,529	3,795	-	33,286	(7,435)	(7,435)	(7,435)	(7,435)	(3,546)
0724	DEPT OF LABOR FEDERAL PROJECTS	452	-	644,305	(143,058)	(143,058)	(143,058)	(143,058)	(72,073)	133,139	-	29,738	29,738	29,738	29,738	14,187
0726	FEDERAL INDUSTRIAL SERVICES	452	237,376	-	52,706	52,706	52,706	52,706	26,552	-	366,135	(81,780)	(81,780)	(81,780)	(81,780)	(39,015)
0727	SERVE ILLINOIS COMMISSION	444	-	-	-	-	-	-	-	465,991	-	104,083	104,083	104,083	104,083	49,659
0731	IL CLEAN WATER FUND	532	-	4,679,686	(1,039,053)	(1,039,053)	(1,039,053)	(1,039,053)	(523,474)	-	5,858,174	(1,308,475)	(1,308,475)	(1,308,475)	(1,308,475)	(624,274)
0746	HOME INSPECTOR ADMINISTRATION	440	-	1,220,787	(271,057)	(271,057)	(271,057)	(271,057)	(136,559)	1,131,693	-	252,774	252,774	252,774	252,774	120,587
0733	TOBACCO SETTLEMENT RECOVERY	444	373,017	-	82,823	82,823	82,823	82,823	41,725	299,567	-	66,911	66,911	66,911	66,911	31,923
0732	TOBACCO SETTLEMENT RECOVERY	482	-	237,376	(52,706)	(52,706)	(52,706)	(52,706)	(26,552)	-	-	-	-	-	-	-
0737	ENERGY ADMINISTRATION	420	-	339,107	(75,294)	(75,294)	(75,294)	(75,294)	(37,931)	166,426	-	37,173	37,173	37,173	37,173	17,734
0740	MEDICAID BUY IN PROGRAM REVOLV	478	-	440,840	(97,882)	(97,882)	(97,882)	(97,882)	(49,312)	232,996	-	52,042	52,042	52,042	52,042	24,828
0742	ST. POLICE TRAINING & ACADEMY	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0745	STATES ATTY APPEL PROSEC CO	295	-	5,629,189	(1,249,875)	(1,249,875)	(1,249,875)	(1,249,875)	(629,689)	4,360,345	-	973,922	973,922	973,922	973,922	464,657
0746	HOME INSPECTOR ADMINISTRATION	440	-	-	-	-	-	-	-	-	299,566	(66,911)	(66,911)	(66,911)	(66,911)	(31,922)
0755	STATE EMPLOYEES DEF COMP PLAN	416	-	-	-	-	-	-	-	632,418	-	(141,256)	(141,256)	(141,256)	(141,256)	(67,394)
0757	CHILD SUPPORT ADMINISTRATIVE	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0757	CHILD SUPPORT ADMINISTRATIVE	478	3,730,184	-	828,230	828,230	828,230	828,230	417,264	-	9,819,097	(2,193,182)	(2,193,182)	(2,193,182)	(2,193,182)	(1,046,369)
0759	SECRETARY OF STATE POLICE SERV	350	-	339,109	(75,294)	(75,294)	(75,294)	(75,294)	(37,933)	-	-	-	-	-	-	-
0762	LOCAL INITIATIVE	444	712,125	-	158,116	158,116	158,116	158,116	79,661	166,424	-	37,172	37,172	37,172	37,172	17,736
0763	TOURISM PROMOTION	All	-	7,189,084	(1,596,226)	(1,596,226)	(1,596,226)	(1,596,226)	(804,180)	-	4,826,336	(1,078,005)	(1,078,005)	(1,078,005)	(1,078,005)	(514,316)
0765	FEDERAL SURFACE MINING CONTROL	422	2,204,201	-	489,409	489,409	489,409	489,409	246,565	-	3,694,444	(825,232)	(825,232)	(825,232)	(825,232)	(393,716)
0773	ISAC LOAN PURCH PROG PAYROLL	691	-	-	-	-	-	-	-	-	99,855	(22,304)	(22,304)	(22,304)	(22,304)	(10,639)
0776	PRES LIBR & MUSEUM OPERATING	541	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	33,911	-	7,529	7,529	7,529	7,529	3,795	66,571	(14,869)	(14,869)	(14,869)	(14,869)	(14,869)	(7,095)
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	33,910	-	7,529	7,529	7,529	7,529	3,794	232,996	-	(52,042)	(52,042)	(52,042)	(52,042)	(24,828)



State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2023

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY22 Layer					Change in Proportionate Share FY23 Layer							
			FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023	2024	2025	2026	FY23 Base Layer Deferred Outflow	FY23 Base Layer Deferred Inflow	2023	2024	2025	2026
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-	-	-	-	-	-	-	-	-
0850	REAL ESTATE LICENSE ADMIN	360	-	33,911	(7,529)	(7,529)	(7,529)	(7,529)	(3,795)	66,570	-	14,869	14,869	14,869	7,094
0850	REAL ESTATE LICENSE ADMIN	440	-	1,390,341	(308,704)	(308,704)	(308,704)	(308,704)	(155,525)	-	3,261,938	(728,583)	(728,583)	(728,583)	(341,606)
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	-	-	-	-	-	-	-	-	-	-	-
0859	NATIONAL FLOOD INSURANCE PROG	422	644,305	-	143,058	143,058	143,058	143,058	72,073	266,281	(59,476)	(59,476)	(59,476)	(59,476)	(28,377)
0859	FEDERAL ENERGY	All	474,750	-	105,411	105,411	105,411	105,411	53,106	66,569	14,869	14,869	14,869	14,869	7,093
0862	INDUSTRIAL HEMP REGULATORY	406	-	101,733	22,588	22,588	22,588	22,588	11,381	299,564	66,910	66,910	66,910	66,910	31,924
0863	CYCLE RIDER SAFETY TRAINING	494	-	67,824	(15,059)	(15,059)	(15,059)	(15,059)	(7,588)	-	199,710	(44,607)	(44,607)	(44,607)	(21,282)
0870	LOW INC HOME ENERGY BLOCK GRNT	420	373,018	-	82,823	82,823	82,823	82,823	41,726	931,981	(208,166)	(208,166)	(208,166)	(208,166)	(99,317)
0871	COMMUNITY SERVICES BLOCK GRANT	420	-	779,949	173,176	173,176	173,176	173,176	87,245	832,128	185,863	185,863	185,863	185,863	86,676
0872	MATERNAL & CHILD HLTH SERV BLK	444	-	-	-	-	-	-	-	-	-	-	-	-	-
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	-	2,034,647	(451,762)	(451,762)	(451,762)	(451,762)	(227,599)	6,324,164	-	1,412,558	1,412,558	1,412,558	673,392
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	-	271,287	(60,235)	(60,235)	(60,235)	(60,235)	(30,347)	-	399,420	(89,214)	(89,214)	(89,214)	(42,564)
0875	COM DEV/SMALL CITY BLK GRANT	420	1,322,520	-	293,645	293,645	293,645	293,645	147,940	-	898,698	(200,732)	(200,732)	(200,732)	(95,770)
0876	COMMUNITY MH SERVS BLOCK GRNT	444	-	203,465	(45,176)	(45,176)	(45,176)	(45,176)	(22,761)	99,855	-	22,304	22,304	22,304	10,639
0879	TRAFFIC & CRIM CONVICTION SUR	All	-	13,869,506	(3,079,512)	(3,079,512)	(3,079,512)	(3,079,512)	(1,551,458)	-	-	-	-	-	-
0882	SHEFFIELD 2/1982 AGREED ORDER	588	-	-	-	-	-	-	-	-	-	-	-	-	-
0883	INTRA-AGENCY SERVICES	420	-	3,221,524	(715,290)	(715,290)	(715,290)	(715,290)	(360,364)	-	4,426,914	(988,791)	(988,791)	(988,791)	(471,750)
0884	DNR SPECIAL PROJECTS	422	-	-	-	-	-	-	-	-	-	-	-	-	-
0885	WAGE THEFT ENFORCEMENT	452	-	-	-	-	-	-	-	-	-	-	-	-	-
0887	ST POLICE LAW ENFORCEMENT ADMIN	493	-	4,340,579	(963,759)	(963,759)	(963,759)	(963,759)	(485,543)	-	2,895,801	(646,803)	(646,803)	(646,803)	(308,589)
0888	DESIGN PROFESSIONAL ADMIN & IN	440	-	33,910	(7,529)	(7,529)	(7,529)	(7,529)	(3,794)	199,712	44,607	44,607	44,607	44,607	21,284
0893	FIREARM DEALER LICENSE CERT	493	-	169,554	(37,647)	(37,647)	(37,647)	(37,647)	(18,966)	-	599,131	(133,821)	(133,821)	(133,821)	(64,187)
0894	DNR FEDERAL PROJECTS	422	-	746,037	(165,646)	(165,646)	(165,646)	(165,646)	(83,453)	-	2,263,385	(505,547)	(505,547)	(505,547)	(241,947)
0896	PUBLIC HEALTH SPEC STATE PROJ	482	-	1,797,271	(399,057)	(399,057)	(399,057)	(399,057)	(201,043)	-	865,414	(193,298)	(193,298)	(193,298)	(92,222)
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	-	-	-	-	-	-	-	-	-	-
0898	CANNABIS BUSINESS DEVELOPMENT	All	-	-	-	-	-	-	-	-	-	-	-	-	-
0903	STATE SURPLUS PROPERTY REV	416	-	508,662	(112,941)	(112,941)	(112,941)	(112,941)	(58,898)	-	-	-	-	-	-
0904	IL STATE POLICE FEDERAL PROJ	493	1,254,699	-	278,587	278,587	278,587	278,587	140,351	-	6,557,160	(1,464,600)	(1,464,600)	(1,464,600)	(698,760)
0905	IL FORESTRY DEVELOPMENT	422	-	8,952,443	(1,987,753)	(1,987,753)	(1,987,753)	(1,987,753)	(1,001,431)	6,557,162	-	1,464,600	1,464,600	1,464,600	698,762
0906	STATE POLICE SERVICES	493	-	1,288,610	(286,116)	(286,116)	(286,116)	(286,116)	(144,146)	-	7,622,281	(1,702,504)	(1,702,504)	(1,702,504)	(812,265)
0908	CANNABIS EXPUNGEMENT	340	-	915,591	(203,293)	(203,293)	(203,293)	(203,293)	(102,419)	-	-	-	-	-	-
0909	IL WILDLIFE PRESERVATION	422	-	-	-	-	-	-	-	1,930,535	-	431,202	431,202	431,202	205,727
0911	JUVENILE JUSTICE TRUST	444	-	779,948	(173,176)	(173,176)	(173,176)	(173,176)	(87,244)	-	33,286	(7,435)	(7,435)	(7,435)	(3,546)
0912	CANNABIS REGULATION	All	6,714,333	-	1,490,815	1,490,815	1,490,815	1,490,815	751,073	5,458,753	-	1,219,261	1,219,261	1,219,261	581,709
0913	FEDERAL WORKFORCE TRAINING	420	-	305,198	(67,765)	(67,765)	(67,765)	(67,765)	(34,138)	-	1,164,977	(260,208)	(260,208)	(260,208)	(124,145)
0920	METABOLIC SCREENING & TREATMNT	482	-	2,814,594	(624,938)	(624,938)	(624,938)	(624,938)	(314,842)	-	1,031,835	(230,470)	(230,470)	(230,470)	(109,955)
0921	DHS RECOVERIES TRUST	444	8,816,802	-	1,957,636	1,957,636	1,957,636	1,957,636	986,258	-	12,515,190	(2,795,379)	(2,795,379)	(2,795,379)	(1,333,674)
0922	INSURANCE PRODUCER ADMIN	All	983,412	-	218,352	218,352	218,352	218,352	110,004	2,063,675	-	460,940	460,940	460,940	219,915
0925	COAL TECHNOLOGY DEV ASSIST	All	-	2,204,199	(489,409)	(489,409)	(489,409)	(489,409)	(246,563)	-	-	-	-	-	-
0929	VIOLENT CRIME VICTIMS ASSIST	340	-	-	-	-	-	-	-	-	-	-	-	-	-
0938	HEARING INSTRUMENT DISPEN EXAM	482	-	-	-	-	-	-	-	-	-	-	-	-	-
0940	SELF-INSURERS SECURITY	563	-	33,910	(7,529)	(7,529)	(7,529)	(7,529)	(3,794)	1,098,408	-	245,339	245,339	245,339	117,052
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	-	169,553	(37,647)	(37,647)	(37,647)	(37,647)	(18,965)	-	166,425	(37,173)	(37,173)	(37,173)	(17,733)
0944	ENVIRO PROTECT PERMIT & INSP	532	8,409,871	-	1,867,283	1,867,283	1,867,283	1,867,283	940,739	5,525,323	-	1,234,130	1,234,130	1,234,130	588,803
0947	GOVERNOR'S GRANT	All	2,950,235	-	655,055	655,055	655,055	655,055	330,015	-	3,594,790	(802,928)	(802,928)	(802,928)	(383,078)
0951	NARCOTICS PROFIT FORFEITURE	295	5,154,438	-	1,144,464	1,144,464	1,144,464	1,144,464	576,582	-	898,696	(200,732)	(200,732)	(200,732)	(95,768)
0962	PARK & CONSERVATION	All	-	15,022,472	(3,335,510)	(3,335,510)	(3,335,510)	(3,335,510)	(1,680,432)	-	28,924,733	(6,460,596)	(6,460,596)	(6,460,596)	(3,082,349)
0963	VEHICLE INSPECTION	350	-	746,037	(165,646)	(165,646)	(165,646)	(165,646)	(83,453)	798,841	-	178,428	178,428	178,428	85,129
0963	VEHICLE INSPECTION	532	1,559,895	-	346,351	346,351	346,351	346,351	174,491	4,460,200	-	996,225	996,225	996,225	475,300
0969	LOCAL TOURISM	420	237,375	-	52,705	52,705	52,705	52,705	26,555	232,995	-	52,042	52,042	52,042	24,827
0971	BUILD ILLINOIS BOND	All	-	6,375,224	(1,415,521)	(1,415,521)	(1,415,521)	(1,415,521)	(713,140)	599,132	-	133,821	133,821	133,821	63,848
0973	IL CAPITAL REVOLVING LOAN	420	-	-	-	-	-	-	-	-	-	-	-	-	-
0980	MANTENO VETERANS HOME	497	-	74,332,410	(16,504,376)	(16,504,376)	(16,504,376)	(16,504,376)	(8,314,906)	-	17,008,675	(3,799,038)	(3,799,038)	(3,799,038)	(1,812,523)
0982	ADELINE JAY GEO-KARIS IL BEACH	422	-	-	-	-	-	-	-	-	-	-	-	-	-
0988	ATTORNEY GENERAL FEDERAL GRANT	340	-	474,751	(105,411)	(105,411)	(105,411)	(105,411)	(53,107)	-	366,136	(81,780)	(81,780)	(81,780)	(39,016)
0991	ABANDONED MINED LANDS RECLAM	422	-	2,373,752	(527,055)	(527,055)	(527,055)	(527,055)	(265,532)	-	1,231,548	(275,077)	(275,077)	(275,077)	(131,240)
0997	INSURANCE FINANCIAL REGULATION	446	-	746,036	(165,646)	(165,646)	(165,646)	(165,646)	(83,452)	-	2,596,235	(579,892)	(579,892)	(579,892)	(276,667)
CMAP		N/A	-	203,464	(45,176)	(45,176)	(45,176)	(45,176)	(22,760)	-	1,997,104	(446,071)	(446,071)	(446,071)	(212,820)
IFT		N/A	373,018	-	82,823	82,823	82,823	82,823	41,726	-	1,697,538	(379,160)	(379,160)	(379,160)	(180,898)
			\$ 993,213,383	\$ 993,213,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 881,090,053	\$ 881,090,053	\$ -	\$ -	\$ -	\$ -

## **State Employees' Retirement System of the State of Illinois**

### **Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2023**

---

#### **O. Requests for Information**

SERS is included in the State of Illinois' annual financial report as a single employer pension trust fund. SERS is governed by 40 ILCS 5/14 of the Illinois Compiled Statutes. SERS issues an annual financial report that includes financial statements and required supplementary information. The SERS annual financial report is available to the public and can be obtained by accessing the SERS website at [www.srs.illinois.gov](http://www.srs.illinois.gov).