



**STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND**

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

For the Year Ended June 30, 2018

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



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

AGENCY OFFICIALS

Director	Janel Forde, Acting (1/21/19 – present) Sarah Kerley, Acting (1/5/19 – 1/20/19) Tim McDevitt, Acting (3/3/18 – 1/4/19) Michael Hoffman, Acting (through 3/2/18)
Assistant Directors	Ben Jones, Acting (6/22/18– present) Sarah Kerley, Acting (2/1/18 – 1/4/19) Amiel Harper (8/1/17 – 6/15/18) Markus Veile (through 1/31/18)
Chief Administrative Officer	Mark Mahoney (4/15/19 – present) Vacant (through 4/14/19)
Chief Operating Officer	Ayesejul Kalaycioglu (4/18/19 – present) Vacant (2/1/19 – 4/17/19) Ngozi Okorafor (8/1/18 – 1/31/19) Vacant (through 7/31/18)
Fiscal Officer	Karen Pape, Acting (4/15/19 – present) Mark Lewis (7/1/17 – 4/15/19)
Legal Counsel	Vacant (1/1/19 – Present) Kathleen Abbott, Acting (7/2/18 – 12/31/18) Ryan Green (through 6/29/2018)
Chief Internal Auditor	Jack Rakers (5/16/18 – present) Jack Rakers, Acting (through 5/15/18)

Agency main offices are located at:

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

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
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For the Year Ended June 30, 2018

SUMMARY

The audit of the accompanying Schedule of Employer Allocations and the Schedule of Other Post Employment Benefit Amounts by Employer of the Teachers' Health Insurance Security Fund (Schedules) of the State of Illinois, Department of Central Management Services, was performed by Sikich LLP.

Based on their audit, the auditors expressed an unmodified opinion on the Teachers' Health Insurance Security Fund's Schedules.

SUMMARY OF FINDINGS

The auditors identified matters involving the Department's internal control over the Schedules that they considered to be material weaknesses. The material weaknesses are described in the accompanying Schedule of Findings on pages 118-119 of this report as item 2018-001, *Inaccurate calculation of changes in proportion for the deferred outflow of resources, deferred inflow of resources and the Other Post Employment Benefits expense.*

EXIT CONFERENCE

The Department waived an exit conference. The responses to the recommendations were provided by Jack Rakers, Chief Internal Auditor, on June 17, 2019.

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INDEPENDENT AUDITOR'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on the Schedules

As Special Assistant Auditors for the Auditor General, we have audited the accompanying Schedule of Employer Allocations of the State of Illinois, Department of Central Management Services' Teachers' Health Insurance Security Fund, as of and for the year ended June 30, 2018, and the related Notes to the Schedules. We have also audited the total for all employers of the columns titled beginning total Other Post Employment Benefit (OPEB) liability, ending total OPEB liability total deferred outflows of resources, total deferred inflows of resources and total OPEB expense (specified column totals) included in the accompanying Schedule of OPEB Amounts by Employer (Schedules) of the State of Illinois, Department of Central Management Services as of and for the year ended June 30, 2018, and the related Notes to the Schedules.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule of Employer Allocations and the specified column totals included in the Schedule of OPEB Amounts by Employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Employer Allocations and specified column totals included in the Schedule of OPEB Amounts by Employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Employer Allocations and specified column totals included in the Schedule of OPEB Amounts by Employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule of Employer Allocations and specified column totals included in the Schedule of OPEB Amounts by Employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule of Employer Allocations and specified column totals included in the Schedule of OPEB Amounts by Employer 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule of Employer Allocations and specified column totals included in the Schedule of OPEB Amounts by Employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the year ended June 30, 2018 total beginning OPEB liability, total ending OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating school districts in the Teachers' Health Insurance Security Fund as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Report on the Audited Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Illinois, Department of Central Management Services' Teachers' Health Insurance Security Fund for the year ended June 30, 2018 and our report thereon, dated March 25, 2019, expressed an unmodified opinion on those financial statements. In the report dated March 25, 2019, the June 30, 2017 fiduciary net position included a restatement, increasing the deficit in fiduciary net position by \$14,659,000.

We have previously audited, in accordance with auditing standards generally accepted in the United State of America, the Schedule of Employer Allocations and the total for all employers of the columns titled beginning total OPEB liability, ending total OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying Schedule of OPEB Amounts by Employer (Schedules) as of and for the year ended June 30, 2018, and our report, dated May 30, 2018, except as to Note D, which was as of November 6, 2018, expressed an unmodified opinion on those schedules.

Restriction on Use

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Comptroller, Department management, school districts and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
July 1, 2019

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF EMPLOYER ALLOCATIONS

Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
8 Points Charter School	401-0090	\$ -	0.000000%	\$ -	0.000000%
A C Central CUSD 262	009-2620	16,168	0.007750%	16,388	0.008481%
Abingdon-Avon CUSD 276	048-2760	32,754	0.015701%	29,903	0.015475%
Addison SD 4	022-0040	202,142	0.096899%	180,280	0.093294%
Adlai Stevenson HSD 125	049-1250	350,893	0.168204%	315,958	0.163507%
AERO Special Educ Coop	315-0160	82,027	0.039320%	77,040	0.039868%
Akin CCSD 91	028-0910	6,138	0.002942%	5,136	0.002658%
Albers SD 63	014-0630	5,995	0.002874%	5,880	0.003043%
Alden Hebron SD 19	063-0190	22,348	0.010713%	20,456	0.010586%
Allendale CCSD 17	093-0170	4,898	0.002348%	5,027	0.002601%
Allen-Otter Creek CCSD 65	050-0650	6,760	0.003240%	6,654	0.003443%
Alsip-Hazlgrn-Oaklwn SD 126	016-1260	84,437	0.040476%	79,051	0.040908%
Altamont CUSD 10	025-0100	30,171	0.014463%	29,902	0.015474%
Alton CUSD 11	057-0110	264,811	0.126940%	248,228	0.128457%
Alwood CUSD 225	037-2250	19,711	0.009449%	18,689	0.009671%
Amboy CUSD 272	052-2720	33,300	0.015963%	33,314	0.017240%
Anna CCSD 37	091-0370	26,564	0.012734%	24,579	0.012720%
Anna Jonesboro CHSD 81	091-0810	21,879	0.010488%	19,515	0.010099%
Annawan CUSD 226	037-2260	15,836	0.007591%	16,606	0.008594%
Antioch CCSD 34	049-0340	142,281	0.068204%	132,619	0.068630%
Aptakisic-Tripp CCSD 102	049-1020	161,904	0.077610%	146,579	0.075854%
Arbor Park SD 145	016-1450	55,220	0.026470%	49,991	0.025870%
Arcola CUSD 306	021-3060	30,836	0.014782%	31,019	0.016052%
Argenta-Oreana CUSD 1	055-0010	33,654	0.016133%	34,495	0.017851%
Argo CHSD 217	016-2170	147,209	0.070566%	135,496	0.070118%
Argo-Summit SD 104	016-1040	90,480	0.043373%	85,363	0.044175%
Arlington Heights SD 25	016-0250	340,100	0.163031%	320,084	0.165642%
Armstrong THSD 225	092-2250	9,516	0.004562%	7,736	0.004003%
Armstrong-Ellis CSD 61	092-0610	6,308	0.003024%	6,019	0.003115%
Arthur CUSD 305	021-3050	52,982	0.025398%	50,084	0.025918%
Ashley CCSD 15	095-0150	4,975	0.002385%	4,516	0.002337%
Ashton-Franklin Ctr CUSD 275	052-2750	22,496	0.010783%	21,781	0.011272%
Astoria CUSD 1 5	029-0015	14,360	0.006884%	13,030	0.006743%
Athens CUSD 213	065-2130	37,768	0.018104%	36,175	0.018720%
Atwood Heights SD 125	016-1250	30,471	0.014607%	28,182	0.014584%
Auburn CUSD 10	084-0100	46,619	0.022347%	46,769	0.024203%
Aurora East USD 131	045-1310	639,747	0.306669%	603,692	0.312408%
Aurora West USD 129	045-1290	684,337	0.328044%	651,084	0.336933%
Aviston SD 21	014-0210	11,382	0.005456%	12,510	0.006474%
Avoca SD 37	016-0370	77,112	0.036964%	71,158	0.036824%
Ball Chatham CUSD 5	084-0050	163,449	0.078351%	156,075	0.080768%
Bannockburn SD 106	049-1060	18,328	0.008786%	15,875	0.008215%
Barrington CUSD 220	049-2200	606,459	0.290712%	554,760	0.287085%
Bartelso SD 57	014-0570	5,699	0.002732%	5,422	0.002806%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF EMPLOYER ALLOCATIONS

Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Bartonville SD 66	072-0660	\$ 7,885	0.003780%	\$ 8,046	0.004164%
Batavia USD 101	045-1010	341,241	0.163577%	325,327	0.168355%
Beach Park CCSD 3	049-0030	108,017	0.051779%	106,851	0.055295%
Beardstown CUSD 15	009-0150	48,816	0.023400%	45,982	0.023795%
Beecher City CUSD 20	025-0200	15,731	0.007541%	14,866	0.007693%
Beecher CUSD 200U	099-2000	42,309	0.020281%	38,151	0.019743%
Belle Valley SD 119	082-1190	39,725	0.019042%	38,142	0.019738%
Belleville Area Spec Ed	302-2010	45,625	0.021871%	43,226	0.022369%
Belleville SD 118	082-1180	173,483	0.083161%	164,028	0.084884%
Belleville THSD 201	082-2010	245,712	0.117785%	227,201	0.117575%
Bellwood SD 88	016-0880	118,187	0.056654%	111,539	0.057721%
Belvidere CUSD 100	004-1000	387,722	0.185858%	358,110	0.185320%
Bement CUSD 5	074-0050	14,841	0.007114%	14,444	0.007475%
Benjamin SD 25	022-0250	45,863	0.021985%	43,181	0.022346%
Bensenville SD 2	022-0020	117,568	0.056357%	115,425	0.059732%
Benton CCSD 47	028-0470	44,452	0.021309%	41,197	0.021319%
Benton CHSD 103	028-1030	29,808	0.014289%	28,872	0.014941%
Berkeley SD 87	016-0870	114,128	0.054708%	102,819	0.053208%
Berwyn North SD 98	016-0980	158,248	0.075858%	145,321	0.075203%
Berwyn South SD 100	016-1000	174,498	0.083647%	166,694	0.086263%
Bethalto CUSD 8	057-0080	97,938	0.046948%	94,709	0.049011%
Bethel School District 82	041-0820	6,679	0.003202%	6,117	0.003166%
Bi-County Spec Educ Coop	302-0980	22,750	0.010905%	20,122	0.010413%
Big Hollow School District 38	049-0380	72,513	0.034760%	62,281	0.032230%
Bismarck CUSD 1	092-0010	17,745	0.008506%	29,017	0.015016%
Black Hawk Area Special Educ	302-0810	34,885	0.016723%	31,658	0.016383%
Bloom TWP HSD 206	016-2060	184,040	0.088222%	178,505	0.092375%
Bloomington SD 13	022-0130	72,755	0.034876%	72,292	0.037411%
Bloomington SD 87	064-0870	251,124	0.120379%	235,575	0.121909%
Blue Ridge CUSD 18	020-0180	35,458	0.016997%	32,217	0.016672%
Bluford USD 318	041-3180	2,788	0.001337%	16,624	0.008603%
BMP Tri-County Spec Educ Coop	307-0060	15,505	0.007432%	13,806	0.007145%
Bond County CUSD 2	003-0020	77,162	0.036988%	71,400	0.036949%
Boone-Winnebago Cntys ROE	308-1010	19,992	0.009583%	19,580	0.010133%
Bourbonnais SD 53	046-0530	93,009	0.044585%	85,540	0.044267%
Braceville School District 75	032-0750	5,909	0.002833%	4,851	0.002510%
Bradford CUSD 1	088-0010	6,267	0.003004%	5,493	0.002843%
Bradley Bourbonnais CHSD 307	046-3070	88,744	0.042540%	82,279	0.042579%
Bradley School District 61	046-0610	66,543	0.031898%	60,705	0.031415%
Breese SD 12	014-0120	17,394	0.008338%	14,072	0.007282%
Bremen CHSD 228	016-2280	352,724	0.169082%	338,633	0.175241%
Brimfield CUSD 309	072-3090	27,791	0.013322%	26,367	0.013645%
Brookfield SD 95	016-0950	53,215	0.025509%	50,832	0.026305%
Brooklyn USD 188	082-1880	6,194	0.002969%	6,348	0.003285%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF EMPLOYER ALLOCATIONS

Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Brookwood SD 167	016-1670	\$ 52,932	0.025373%	\$ 49,674	0.025706%
Brown County CUSD 1	005-0010	30,362	0.014554%	28,780	0.014894%
Brownstown CUSD 201	026-2010	14,493	0.006947%	13,598	0.007037%
Brussels CUSD 42	007-0420	6,758	0.003239%	6,132	0.003173%
Bsmck-Henng Rossvl-Alv Coop HS	092-0170	11,667	0.005593%	-	0.000000%
Buncombe CSD 43	044-0430	2,592	0.001242%	2,483	0.001285%
Bunker Hill CUSD 8	056-0080	18,215	0.008731%	28,219	0.014603%
Burbank SD 111	016-1110	156,360	0.074953%	145,111	0.075094%
Bureau Valley CUSD 340	006-3400	49,085	0.023529%	45,507	0.023550%
Burnham SD 154 5	016-1545	7,729	0.003705%	7,736	0.004003%
Bushnell-Prairie CUSD 170	062-1700	26,559	0.012731%	24,793	0.012830%
Butler SD 53	022-0530	46,136	0.022116%	42,013	0.021742%
Byron CUSD 226	071-2260	97,978	0.046967%	89,632	0.046384%
Cahokia CUSD 187	082-1870	168,947	0.080986%	157,523	0.081517%
Cairo CUSD 1	002-0010	15,731	0.007541%	18,801	0.009729%
Calhoun CUSD 40	007-0400	20,698	0.009922%	18,665	0.009659%
Calhoun-Grne-Jrsy-Macoupin ROE	306-0560	2,829	0.001356%	2,308	0.001194%
Calumet City SD 155	016-1550	57,852	0.027732%	54,206	0.028051%
Calumet Public SD 132	016-1320	35,546	0.017039%	35,055	0.018141%
Cambridge CUSD 227	037-2270	22,658	0.010861%	21,294	0.011020%
Camp Point CUSD 3	001-0030	32,249	0.015459%	31,916	0.016516%
Canton Union SD 66	029-0660	89,972	0.043129%	88,493	0.045795%
Capital Area Career Center	306-0840	11,570	0.005546%	11,284	0.005839%
Carbon Cliff-Barstow SD 36	081-0360	15,873	0.007609%	14,638	0.007575%
Carbondale CHSD 165	039-1650	58,388	0.027989%	53,723	0.027801%
Carbondale Elementary SD 95	039-0950	96,249	0.046138%	87,204	0.045128%
Career Center of Southern IL	306-0670	6,864	0.003290%	7,466	0.003864%
Career Development System	314-0160	1,026	0.000492%	951	0.000492%
Career Tec	306-0890	2,547	0.001221%	2,548	0.001319%
Carlinville CUSD 1	056-0010	47,818	0.022922%	45,394	0.023491%
Carlyle CUSD 1	014-0010	44,336	0.021253%	43,108	0.022308%
Carmi-White Cnty CUSD 5	097-0050	53,317	0.025558%	50,695	0.026234%
Carrier Mills-Stonefort SD 2	083-0020	18,692	0.008960%	17,399	0.009004%
Carroll-JoDav-Stephenson ROE	302-0080	8,972	0.004301%	9,334	0.004830%
Carrollton CUSD 1	031-0010	21,731	0.010417%	22,127	0.011451%
Cartersville CUSD 5	100-0050	64,930	0.031125%	59,947	0.031022%
Carthage Elementary Dist 317	034-3170	13,426	0.006436%	12,918	0.006685%
Cary CCSD 26	063-0260	111,721	0.053555%	100,488	0.052002%
Casey Westfield CUSD 4C	012-0040	34,239	0.016413%	32,239	0.016684%
Cass SD 63	022-0630	43,289	0.020751%	44,431	0.022993%
Center Cass SD 66	022-0660	66,411	0.031835%	61,237	0.031690%
Central A & M CUSD 21	087-0210	38,451	0.018432%	36,226	0.018747%
Central CHS 71	014-0710	32,955	0.015797%	29,405	0.015217%
Central City SD 133	058-1330	8,800	0.004219%	8,228	0.004258%

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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
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Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Central CUSD 301	045-3010	\$ 203,895	0.097739%	\$ 180,161	0.093232%
Central CUSD 4	038-0040	43,997	0.021091%	42,631	0.022061%
Central School District 104	082-1040	25,257	0.012107%	25,012	0.012944%
Central School District 51	090-0510	40,401	0.019367%	36,315	0.018793%
Central Stickney SD 110	016-1100	21,208	0.010166%	18,361	0.009502%
Centralia HSD 200	058-2000	42,798	0.020516%	40,479	0.020948%
Centralia SD 135	058-1350	57,462	0.027545%	53,829	0.027856%
Century CUSD 100	077-1000	14,333	0.006871%	12,373	0.006403%
Cerro Gordo CUSD 100	074-1000	24,140	0.011572%	20,586	0.010653%
Chadwick Milledgeville SD 399	008-3990	23,140	0.011092%	21,324	0.011035%
Champaign CUSD 4	010-0040	552,074	0.264642%	507,416	0.262585%
Champaign-Ford Cntys ROE	302-0270	14,299	0.006854%	12,771	0.006609%
Chaney-Monge SD 88	099-0880	18,656	0.008943%	16,813	0.008701%
Channahon School District 17	099-0170	49,835	0.023889%	44,243	0.022896%
Charleston CUSD 1	015-0010	93,067	0.044613%	88,811	0.045959%
Chester CUSD 139	079-1390	34,841	0.016701%	34,391	0.017797%
Chester-East Lincoln CCSD 61	054-0610	11,426	0.005477%	9,142	0.004731%
Chicago Heights SD 170	016-1700	154,303	0.073967%	147,465	0.076312%
Chicago Ridge SD 127 5	016-1275	66,568	0.031910%	64,695	0.033479%
Christopher USD 99	028-0990	32,582	0.015619%	35,687	0.018468%
Cicero SD 99	016-0990	608,868	0.291867%	560,955	0.290291%
Cissna Park CUSD 6	038-0060	12,829	0.006150%	11,841	0.006128%
Clay City CUSD 10	013-0100	11,236	0.005386%	10,080	0.005216%
Clinton CUSD 15	020-0150	76,129	0.036493%	73,150	0.037855%
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	301-0150	7,234	0.003468%	5,515	0.002854%
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	308-1200	4,728	0.002266%	4,516	0.002337%
Coal City CUSD 1	032-0010	115,137	0.055192%	106,012	0.054861%
Cobden Unit District 17	091-0170	22,454	0.010764%	21,646	0.011202%
Collinsville CUSD 10	057-0100	269,368	0.129124%	257,077	0.133036%
Colona School District 190	037-1900	14,010	0.006716%	13,515	0.006994%
Columbia CUSD 4	067-0040	81,673	0.039151%	78,108	0.040420%
Community Consolidated SD146	016-1460	150,806	0.072290%	140,418	0.072666%
Community Consolidated SD 180	022-1800	41,981	0.020124%	40,750	0.021088%
Community CSD 204	073-2040	6,630	0.003178%	6,229	0.003223%
Community CSD 59	016-0590	497,623	0.238541%	453,850	0.234865%
Community CSD 93	022-0930	280,928	0.134666%	256,864	0.132926%
Community High School Dist 117	049-1170	158,171	0.075821%	143,912	0.074474%
Community HSD 155	063-1550	430,040	0.206144%	415,650	0.215097%
Community HSD 218	016-2180	444,858	0.213247%	413,532	0.214001%
Community Unit SD 200	022-2000	794,867	0.381028%	734,594	0.380149%
Community USD 300	045-3000	1,000,996	0.479838%	927,009	0.479722%
Community USD 4	001-0040	24,371	0.011683%	21,792	0.011277%
Consolidated HSD 230	016-2300	536,888	0.257363%	508,789	0.263296%
Cook County SD 130	016-1300	181,468	0.086989%	171,724	0.088866%

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		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Coop Association For Spec Educ	302-0440	\$ 73,494	0.035230%	\$ 76,660	0.039671%
Cornell CCSD 426	053-4260	5,063	0.002427%	4,927	0.002550%
Coulterville USD 1	079-0010	11,828	0.005670%	10,063	0.005208%
Country Club Hills SD 160	016-1600	60,241	0.028877%	58,540	0.030294%
Cowden-Herrick CUD 3A	087-0030	15,730	0.007540%	14,885	0.007703%
Crab Orchard CUSD 3	100-0030	14,239	0.006826%	12,904	0.006678%
Crescent - Iroquois CUSD 249	038-2490	4,500	0.002157%	6,212	0.003215%
Creston CCSD 161	071-1610	6,060	0.002905%	5,917	0.003062%
Crete Monee CUSD 201U	099-2010	251,445	0.120533%	227,492	0.117726%
Creve Coeur SD 76	090-0760	24,356	0.011675%	23,858	0.012346%
Crystal Lake CCSD 47	063-0470	391,157	0.187505%	361,215	0.186927%
Cumberland CUSD 77	018-0770	35,911	0.017214%	33,454	0.017312%
Cypress School District 64	044-0640	4,410	0.002114%	4,595	0.002378%
Dakota CUSD 201	089-2010	35,084	0.016818%	34,095	0.017644%
Dallas Elementary SD 327	034-3270	7,373	0.003534%	6,750	0.003493%
Dalzell SD 98	006-0980	2,416	0.001158%	2,292	0.001186%
Damiansville SD 62	014-0620	4,440	0.002128%	4,143	0.002144%
Danville CCSD 118	092-1180	255,375	0.122417%	237,316	0.122810%
Darien SD 61	022-0610	81,796	0.039210%	83,879	0.043407%
Decatur School District 61	055-0610	375,484	0.179992%	345,692	0.178894%
Deer Creek-Mackinaw CUSD 701	090-7010	42,080	0.020172%	40,987	0.021211%
Deer Park CCSD 82	050-0820	4,756	0.002280%	4,431	0.002293%
Deerfield School District 109	049-1090	230,328	0.110410%	214,641	0.111076%
DeKalb County ROE	302-0190	433	0.000207%	-	0.000000%
DeKalb CUSD 428	019-4280	328,575	0.157506%	314,767	0.162890%
DeLand-Weldon CUSD 57	074-0570	10,383	0.004977%	10,200	0.005278%
Delavan CUSD 703	090-7030	22,982	0.011017%	21,522	0.011138%
Depue USD 103	006-1030	19,796	0.009489%	17,624	0.009120%
Des Plaines CCSD 62	016-0620	357,755	0.171494%	329,178	0.170348%
Desoto CCSD 86	039-0860	10,092	0.004837%	8,697	0.004501%
Diamond Lake SD 76	049-0760	63,901	0.030632%	61,753	0.031957%
Dieterich CUSD 30	025-0300	18,763	0.008994%	17,777	0.009200%
Dimmick CCSD 175	050-1750	7,742	0.003711%	7,357	0.003807%
District 50 Schools	090-0500	25,980	0.012454%	24,991	0.012933%
Dixon USD 170	052-1700	111,487	0.053442%	105,119	0.054399%
Dolton SD 148	016-1480	138,222	0.066258%	129,087	0.066802%
Dolton SD 149	016-1490	149,014	0.071431%	145,495	0.075293%
Dongola Unit District 66	091-0660	8,260	0.003959%	8,715	0.004510%
Donovan CUSD 3	038-0030	12,157	0.005827%	11,581	0.005993%
Downers Grove CHS 99	022-0990	387,244	0.185629%	364,262	0.188504%
Downers Grove GSD 58	022-0580	291,980	0.139964%	274,467	0.142035%
Dunlap CUSD 323	072-3230	173,033	0.082945%	160,380	0.082996%
Dupage County ROE	301-0220	812	0.000389%	755	0.000391%
DuPage HSD 88	022-0880	276,474	0.132531%	257,875	0.133449%

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		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Dupo CUSD 196	082-1960	\$ 44,774	0.021463%	\$ 42,401	0.021942%
Duquoin CUSD 300	073-3000	58,321	0.027957%	53,759	0.027820%
Durand CUSD 322	101-3220	35,911	0.017214%	31,338	0.016217%
Dwight Common SD 232	053-2320	18,968	0.009093%	18,569	0.009609%
Dwight Township HSD 230	053-2300	17,908	0.008584%	15,971	0.008265%
Earlville CUSD 9	050-0090	31,642	0.015168%	4,977	0.002576%
East Alton SD 13	057-0130	39,845	0.019100%	38,407	0.019875%
East Alton-Wood River CHS 14	057-0140	28,574	0.013697%	26,791	0.013864%
East Coloma-Nelson CESD 20	098-0200	12,760	0.006117%	12,752	0.006599%
East Dubuque USD 119	043-1190	25,935	0.012432%	23,611	0.012219%
East Maine SD 63	016-0630	201,813	0.096741%	189,482	0.098056%
East Moline SD 37	081-0370	135,943	0.065166%	126,901	0.065671%
East Peoria CHSD 309	090-3090	48,637	0.023315%	45,034	0.023305%
East Peoria SD 86	090-0860	69,516	0.033323%	65,607	0.033951%
East Prairie SD 73	016-0730	38,352	0.018384%	34,517	0.017862%
East St Louis SD 189	082-1890	278,224	0.133370%	265,135	0.137206%
Eastern IL Area Spec Educ Coop	302-2000	43,326	0.020769%	41,774	0.021618%
Eastern IL Ed for Employment	306-0150	2,576	0.001235%	2,539	0.001314%
Eastland CUSD 308	008-3080	29,466	0.014125%	26,933	0.013938%
ECHO Joint Agreement	302-1580	88,774	0.042555%	94,808	0.049063%
Edgar County CUSD 6	023-0060	12,519	0.006001%	12,392	0.006413%
Edinburg CUSD 4	011-0040	8,590	0.004118%	8,124	0.004204%
Educ For Employment System	305-0080	929	0.000445%	856	0.000443%
Edwards County CUSD 1	024-0010	36,000	0.017257%	32,754	0.016950%
Edwardsville CUSD 7	057-0070	266,130	0.127572%	255,521	0.132231%
Effingham CUSD 40	025-0400	95,943	0.045991%	93,388	0.048328%
Egyptian CUSD 5	002-0050	18,352	0.008797%	17,678	0.009148%
Eisenhower Cooperative	302-1250	39,877	0.019116%	36,201	0.018734%
El Paso - Gridley CUSD 11	102-0110	55,009	0.026369%	52,965	0.027409%
Eldorado CUSD 4	083-0040	39,561	0.018964%	36,361	0.018817%
Elementary SD 159	016-1590	108,612	0.052064%	102,414	0.052999%
Elmhurst SD 205	022-2050	550,557	0.263915%	503,538	0.260578%
Elmwood CUSD 322	072-3220	27,908	0.013378%	25,814	0.013359%
Elmwood Park CUSD 401	016-4010	142,254	0.068191%	173,251	0.089657%
Elverado CUSD 196	039-1960	18,716	0.008972%	15,581	0.008063%
Elwood CCSD 203	099-2030	17,763	0.008515%	15,515	0.008029%
Emmons School District 33	049-0330	16,396	0.007860%	16,363	0.008468%
Erie CUSD 1	098-0010	51,564	0.024718%	48,499	0.025098%
Eswood CCSD 269	071-2690	4,866	0.002333%	4,385	0.002269%
Eureka CUSD 140	102-1400	66,094	0.031683%	60,755	0.031440%
Evanston CCSD 65	016-0650	592,169	0.283862%	538,262	0.278548%
Evanston TWP HSD 202	016-2020	305,651	0.146517%	276,744	0.143214%
Evergreen Park CHSD 231	016-2310	65,748	0.031517%	58,934	0.030498%
Evergreen Park ESD 124	016-1240	115,369	0.055303%	105,590	0.054642%

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Ewing Northern CCD 115	028-1150	\$ 10,411	0.004990%	\$ 7,929	0.004103%
Exceptional Learners Collab	310-0490	9,890	0.004741%	8,239	0.004264%
Fairfield CHSD 225	096-2250	16,662	0.007987%	15,690	0.008119%
Fairfield Public SD 112	096-1120	27,343	0.013107%	25,227	0.013055%
Fairmont School District 89	099-0890	15,466	0.007414%	13,171	0.006816%
Farmington Central CUSD 265	072-2650	45,011	0.021576%	42,141	0.021808%
Farrington CCSD 99	041-0990	1,768	0.000848%	1,927	0.000997%
Fenton CHSD 100	022-1000	125,822	0.060314%	117,042	0.060569%
Field CCSD 3	041-0030	9,161	0.004392%	9,029	0.004672%
Fieldcrest CUSD 6	102-0060	48,839	0.023411%	47,221	0.024437%
Fisher CUSD 1	010-0010	25,701	0.012320%	24,293	0.012572%
Five County Vocational System	305-0020	3,693	0.001770%	3,291	0.001703%
Flanagan-Cornell UD 74	053-0740	18,607	0.008919%	18,327	0.009484%
Flora CUSD 35	013-0350	45,250	0.021691%	42,482	0.021984%
Flossmoor SD 161	016-1610	124,116	0.059496%	114,342	0.059171%
Ford County Spec Educ Coop	307-0280	4,613	0.002211%	4,373	0.002263%
Ford Heights SD 169	016-1690	23,253	0.011147%	25,790	0.013346%
Forest Park SD 91	016-0910	74,004	0.035475%	71,037	0.036761%
Forest Ridge SD 142	016-1420	60,305	0.028908%	56,233	0.029100%
Forrestville Valley CUSD 221	071-2210	33,036	0.015836%	31,763	0.016437%
Four Rivers Special Education	302-0690	24,851	0.011913%	22,889	0.011845%
Fox Lake Grade SD 114	049-1140	39,203	0.018792%	31,343	0.016220%
Fox River Grove CSD 3	063-0030	24,796	0.011886%	23,775	0.012303%
Frankfort CCSD 157C	099-1570	105,518	0.050581%	115,573	0.059808%
Frankfort CUSD 168	028-1680	70,335	0.033716%	69,214	0.035818%
Franklin CUSD 1	069-0010	14,882	0.007134%	13,651	0.007064%
Franklin Park SD 84	016-0840	73,397	0.035184%	69,673	0.036055%
Franklin-Jefferson Spec Educ	302-0280	16,389	0.007856%	16,357	0.008465%
Freeburg CCSD 70	082-0700	36,973	0.017723%	31,729	0.016420%
Freeburg CHSD 77	082-0770	30,791	0.014760%	28,008	0.014494%
Freeport School District 145	089-1450	195,354	0.093645%	182,135	0.094254%
Fremont School District 79	049-0790	111,787	0.053586%	103,539	0.053581%
Fulton County CUSD 3	029-0030	19,119	0.009165%	18,504	0.009576%
Galapagos Rockford Charter Sch	401-0040	7,149	0.003427%	9,367	0.004847%
Galatia CUSD 1	083-0010	17,133	0.008213%	16,034	0.008298%
Galena USD 120	043-1200	47,231	0.022641%	44,958	0.023266%
Galesburg CUSD 205	048-2050	194,422	0.093198%	202,075	0.104573%
Gallatin CUSD 7	030-0070	29,286	0.014039%	27,500	0.014231%
Galva CUSD 224	037-2240	21,807	0.010453%	21,535	0.011144%
Gardner CCSD 72C	032-0720	7,272	0.003486%	7,625	0.003946%
Gardner Wilmington THSD 73	032-0730	12,307	0.005900%	10,430	0.005397%
Gavin School District 37	049-0370	37,963	0.018198%	35,612	0.018429%
Geff CCSD 14	096-0140	5,216	0.002500%	4,694	0.002429%
Gen George Patton SD 133	016-1330	16,736	0.008023%	16,482	0.008529%

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Geneseo CUSD 228	037-2280	\$ 91,312	0.043772%	\$ 84,756	0.043861%
Geneva CUSD 304	045-3040	329,073	0.157744%	306,094	0.158402%
Genoa-Kingston CUSD 424	019-4240	82,564	0.039578%	81,266	0.042055%
Georgetown-Ridge Farm CUD 4	092-0040	36,273	0.017388%	34,913	0.018067%
Germantown Hills SD 69	102-0690	30,717	0.014724%	29,088	0.015053%
Germantown SD 60	014-0600	8,474	0.004062%	8,124	0.004204%
Giant City CCSD 130	039-1300	8,644	0.004144%	8,489	0.004393%
Gibson City-Melvin-Sibley 5	027-0050	52,273	0.025057%	48,512	0.025105%
Gifford CCSD 188	010-1880	9,140	0.004381%	7,613	0.003940%
Gillespie CUSD 7	056-0070	52,543	0.025187%	47,748	0.024709%
Glen Ellyn CCSD 89	022-0890	134,306	0.064381%	122,891	0.063595%
Glen Ellyn SD 41	022-0410	226,531	0.108590%	217,845	0.112734%
Glenbard TWP HSD 87	022-0870	620,328	0.297360%	560,648	0.290133%
Glencoe SD 35	016-0350	115,509	0.055370%	106,019	0.054864%
Glenview CCSD 34	016-0340	297,514	0.142616%	277,672	0.143694%
Golf ESD 67	016-0670	42,728	0.020482%	40,633	0.021027%
Goreville CUSD 1	044-0010	24,976	0.011973%	22,670	0.011732%
Gower SD 62	022-0620	52,347	0.025093%	59,700	0.030894%
Grand Prairie CCSD 6	041-0060	2,959	0.001418%	2,852	0.001476%
Grand Ridge CCSD 95	050-0950	11,591	0.005556%	13,069	0.006763%
Granite City CUSD 9	057-0090	257,474	0.123423%	239,716	0.124052%
Grant CCSD 110	082-1100	31,087	0.014902%	29,351	0.015189%
Grant CHSD 124	049-1240	105,844	0.050737%	102,988	0.053296%
Grant Park CUSD 6	046-0060	20,144	0.009656%	18,913	0.009787%
Grass Lake School District 36	049-0360	11,223	0.005380%	11,068	0.005728%
Grayslake CCSD 46	049-0460	198,318	0.095066%	180,686	0.093504%
Grayslake CHSD 127	049-1270	205,944	0.098721%	191,631	0.099168%
Grayville CUSD 1	097-0010	12,672	0.006075%	10,530	0.005449%
Greenfield CUSD 10	031-0100	20,291	0.009727%	19,541	0.010112%
Greenview CUSD 200	065-2000	11,271	0.005403%	10,178	0.005267%
Griggsville-Perry CUSD 4	075-0040	16,435	0.007878%	15,570	0.008057%
Grundy Area Vocational Center	306-0320	9,301	0.004459%	8,026	0.004153%
Grundy Co Spec Ed Coop	302-0320	16,368	0.007846%	31,473	0.016287%
Grundy-Kendall Cntys ROE	310-0470	3,781	0.001812%	3,402	0.001761%
Gurnee School District 56	049-0560	98,486	0.047210%	125,308	0.064846%
Hall HSD 502	006-5020	20,758	0.009951%	19,095	0.009882%
Hamilton CCSD 328	034-3280	21,163	0.010145%	19,814	0.010254%
Hamilton County CUSD 10	033-0100	44,776	0.021464%	41,269	0.021356%
Hampton School District 29	081-0290	9,280	0.004449%	8,980	0.004647%
Hardin County CUSD 1	035-0010	16,739	0.008024%	16,240	0.008404%
Harlem USD 122	101-1220	364,030	0.174502%	341,519	0.176734%
Harmony Emge SD 175	082-1750	34,171	0.016380%	32,355	0.016744%
Harrisburg CUSD 3	083-0030	75,115	0.036007%	73,095	0.037826%
Harrison School District 36	063-0360	17,566	0.008420%	16,640	0.008611%

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Hartsburg-Emden CUSD 21	054-0210	\$ 11,697	0.005607%	\$ 10,819	0.005599%
Harvard CUSD 50	063-0500	123,215	0.059065%	111,781	0.057846%
Harvey SD 152	016-1520	93,977	0.045049%	95,930	0.049643%
Havana CUSD 126	060-1260	36,147	0.017327%	35,878	0.018567%
Hawthorn CCSD 73	049-0730	266,695	0.127843%	188,681	0.097641%
Hazel Crest SD 152 5	016-1525	44,555	0.021358%	39,253	0.020313%
Heartland Technical Academy	310-0550	7,189	0.003446%	-	0.000000%
Henry - Stark Co Spec Ed Dist	302-0370	38,238	0.018330%	39,683	0.020536%
Henry-Senachwine CUSD 5	059-0050	27,384	0.013127%	28,011	0.014496%
Heritage CUSD 8	010-0080	19,216	0.009211%	18,003	0.009316%
Herrin CUSD 4	100-0040	84,409	0.040462%	81,666	0.042262%
Herscher CUSD 2	046-0020	70,581	0.033834%	65,909	0.034108%
Heyworth CUSD 4	064-0040	41,557	0.019921%	39,403	0.020391%
Hiawatha CUSD 426	019-4260	21,229	0.010176%	20,612	0.010667%
High Mount SD 116	082-1160	16,941	0.008121%	16,660	0.008621%
Highland CUSD 5	057-0050	115,441	0.055338%	107,077	0.055412%
Highland Park TWP HSD 113	049-1130	377,510	0.180963%	352,509	0.182422%
Hillsboro CUSD 3	068-0030	63,529	0.030453%	61,756	0.031958%
Hillside SD 93	016-0930	32,775	0.015711%	31,103	0.016096%
Hinckley Big Rock CUSD 429	019-4290	38,063	0.018246%	36,264	0.018766%
Hinsdale CCSD 181	022-1810	310,212	0.148703%	292,210	0.151217%
Hinsdale TWP HSD 86	022-0860	422,684	0.202618%	394,665	0.204237%
Hollis CSD 328	072-3280	6,132	0.002939%	5,830	0.003017%
Homer CCSD 33	099-0330	177,235	0.084959%	163,828	0.084780%
Homewood SD 153	016-1530	101,865	0.048830%	94,059	0.048675%
Homewood-Flossmoor CHSD 233	016-2330	204,928	0.098235%	186,234	0.096375%
Hononegah CHSD 207	101-2070	106,322	0.050967%	99,128	0.051298%
Hoopston Area CUSD 11	092-0110	51,521	0.024697%	51,223	0.026508%
Hoover Schrum SD 157	016-1570	43,685	0.020941%	43,150	0.022330%
Huntley CSD 158	063-1580	431,064	0.206635%	391,724	0.202715%
Hutsonville CUSD 1	017-0010	12,355	0.005922%	10,597	0.005484%
IL Assoc of School Boards	503-0000	24,104	0.011555%	21,653	0.011205%
IL Education Association	501-0840	3,582	0.001717%	4,680	0.002422%
IL Federation Of Teachers	501-0220	29,075	0.013937%	29,048	0.015032%
Illini Bluffs CUSD 327	072-3270	30,447	0.014595%	27,508	0.014235%
Illini Central CUSD 189	060-1890	34,616	0.016593%	34,893	0.018057%
Illini West HSD 307	034-3070	14,618	0.007007%	13,298	0.006882%
Illinois Valley Central 321	072-3210	86,838	0.041627%	79,414	0.041096%
Indian Creek CUSD 425	019-4250	42,910	0.020569%	40,296	0.020853%
Indian Prairie CUSD 204	022-2040	1,538,036	0.737274%	1,460,656	0.755882%
Indian Springs SD 109	016-1090	126,571	0.060673%	120,931	0.062581%
Indian Valley Vocational Ctr	306-0190	9,179	0.004400%	8,116	0.004200%
Iroquois County CUSD 9	038-0090	44,468	0.021316%	41,519	0.021486%
Iroquois Spec Educ Association	307-0270	23,414	0.011224%	23,563	0.012194%

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		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Iroquois West CUSD 10	038-0100	\$ 34,357	0.016469%	\$ 32,601	0.016871%
Iroquois-Kankakee Cntys ROE	303-0460	5,205	0.002495%	4,482	0.002319%
Irvington CCSD 11	095-0110	3,265	0.001565%	2,964	0.001534%
Itasca SD 10	022-0100	48,689	0.023340%	43,304	0.022410%
Iuka CCSD 7	058-0070	9,465	0.004537%	8,648	0.004475%
J S Morton HSD 201	016-2010	373,048	0.178825%	347,437	0.179797%
Jacksonville SD 117	069-1170	131,035	0.062813%	122,266	0.063272%
JAMP Special Educ Services	308-0770	7,405	0.003550%	6,795	0.003516%
Jasper CCSD 17	096-0170	6,290	0.003015%	5,948	0.003078%
Jasper County CUSD 1	040-0010	44,630	0.021394%	41,111	0.021275%
Jersey CUSD 100	042-1000	91,381	0.043804%	87,263	0.045158%
JoDaviess Carroll CTEA	306-0430	4,402	0.002110%	4,170	0.002158%
Johnsburg CUSD 12	063-0120	117,372	0.056263%	94,718	0.049016%
Johnston City CUSD 1	100-0010	35,064	0.016808%	33,086	0.017122%
Joliet School District 86	099-0860	476,060	0.228204%	442,547	0.229016%
Joliet TWP HSD 204	099-2040	344,827	0.165296%	322,858	0.167077%
Jonesboro CCSD 43	091-0430	13,452	0.006448%	12,270	0.006350%
Joppa-Maple Grove USD 38	061-0380	12,558	0.006020%	11,590	0.005998%
Kane County ROE	305-0450	1,630	0.000782%	744	0.000385%
Kaneland CUSD 302	045-3020	244,127	0.117025%	231,656	0.119881%
Kankakee Area Career Center	306-0460	10,606	0.005084%	10,773	0.005575%
Kankakee Area Spec Educ Coop	302-0460	4,551	0.002182%	4,120	0.002132%
Kankakee School District 111	046-1110	233,549	0.111954%	218,818	0.113237%
Kansas CUSD 3	023-0030	9,605	0.004604%	8,675	0.004489%
Kaskaskia Special Education	302-0580	29,456	0.014120%	29,572	0.015303%
Keeneyville SD 20	022-0200	72,560	0.034782%	66,875	0.034607%
Kell CSD 2	058-0020	5,282	0.002532%	4,749	0.002458%
Kendall Cnty Special Educ	302-0470	-	0.000000%	(1,745)	-0.000903%
Kenilworth SD 38	016-0380	56,818	0.027236%	53,022	0.027439%
Kewanee CUSD 229	037-2290	61,539	0.029499%	60,292	0.031201%
Kildeer Countryside CCSD 96	049-0960	214,577	0.102860%	199,693	0.103340%
Kings CSD 144	071-1440	5,855	0.002806%	5,471	0.002831%
Kinnikinnick CCSD 131	101-1310	76,963	0.036893%	72,116	0.037320%
Kirby SD 140	016-1400	214,056	0.102610%	193,341	0.100053%
Knoxville CUSD 202	048-2020	38,205	0.018314%	35,829	0.018541%
Knox-Warren Spec Educ Dist	302-0480	20,874	0.010006%	-	0.000000%
Komarek SD 94	016-0940	29,738	0.014255%	27,034	0.013990%
L E A S E	302-0500	21,750	0.010426%	20,193	0.010450%
La Grange Area Dept Spec Ed	310-0160	74,958	0.035932%	73,919	0.038253%
La Grange Highlands SD 106	016-1060	60,457	0.028981%	58,432	0.030238%
La Grange SD 102	016-1020	180,728	0.086634%	168,431	0.087162%
La Grange South SD 105	016-1050	113,123	0.054227%	107,874	0.055824%
La Harpe CSD 347	034-3470	8,798	0.004217%	9,056	0.004686%
La Moille CUSD 303	006-3030	15,037	0.007208%	14,798	0.007658%

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		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
La Salle Elementary SD 122	050-1220	\$ 42,677	0.020458%	\$ 36,396	0.018835%
La Salle-Peru TWP HSD 120	050-1200	66,412	0.031835%	63,340	0.032778%
Ladd CCSD 94	006-0940	7,736	0.003708%	7,016	0.003631%
Lake Bluff Elementary SD 65	049-0650	74,062	0.035502%	68,340	0.035366%
Lake County Area Vocational	306-0490	24,361	0.011678%	23,100	0.011954%
Lake County ROE	309-0490	3,659	0.001754%	3,312	0.001714%
Lake Forest CHSD 115	049-1150	179,211	0.085907%	161,668	0.083662%
Lake Forest SD 67	049-0670	161,967	0.077640%	154,043	0.079716%
Lake Park CHSD 108	022-1080	186,941	0.089612%	173,797	0.089939%
Lake Villa CCSD 41	049-0410	110,250	0.052849%	107,237	0.055495%
Lake Zurich CUSD 95	049-0950	379,864	0.182092%	345,054	0.178564%
Lansing SD 158	016-1580	109,887	0.052675%	99,459	0.051470%
Laraway CCSD 70	099-0700	29,518	0.014150%	28,744	0.014875%
Lawndale (LEARN) Charter	401-0100	41,263	0.019780%	22,894	0.011848%
Lawrence County CUSD 20	051-0200	42,644	0.020442%	38,872	0.020116%
Le Roy CUSD 2	064-0020	36,008	0.017261%	34,125	0.017660%
Lebanon CUSD 9	082-0090	32,857	0.015750%	30,239	0.015649%
Legacy Academy Charter School	401-0060	5,077	0.002434%	6,062	0.003137%
Leland CUSD 1	050-0010	12,704	0.006090%	12,421	0.006428%
Lemont TWP HSD 210	016-2100	94,552	0.045324%	91,651	0.047429%
Lemont-Bromberek CSD 113	016-1130	94,360	0.045233%	84,355	0.043653%
Lena Winslow CUSD 202	089-2020	33,858	0.016230%	31,869	0.016492%
Lewistown CUSD 97	029-0970	27,403	0.013136%	25,201	0.013041%
Lexington CUSD 7	064-0070	25,177	0.012069%	23,134	0.011972%
Leyden CHSD 212	016-2120	284,823	0.136533%	261,442	0.135295%
Liberty CUSD 2	001-0020	23,889	0.011452%	22,313	0.011547%
Libertyville CHSD 128	049-1280	344,441	0.165111%	321,358	0.166301%
Libertyville SD 70	049-0700	161,996	0.077654%	149,708	0.077473%
Lick Creek CCSD 16	091-0160	4,558	0.002185%	4,316	0.002234%
Limestone CHSD 310	072-3100	44,871	0.021509%	45,822	0.023713%
Limestone Walters CCSD 316	072-3160	6,635	0.003181%	6,245	0.003232%
Lincoln CHSD 404	054-4040	37,547	0.017999%	35,899	0.018578%
Lincoln Elementary SD 27	054-0270	52,959	0.025387%	50,968	0.026376%
Lincoln ESD 156	016-1560	39,851	0.019103%	37,609	0.019462%
Lincoln Regional Safe School	310-0990	5,083	0.002437%	4,838	0.002504%
Lincolnshire-Prairie View 103	049-1030	129,239	0.061952%	123,107	0.063707%
Lincoln-Way Area Spec Educ	302-0990	33,706	0.016157%	31,326	0.016211%
Lincoln-Way CHSD 210	099-2100	365,795	0.175347%	348,183	0.180183%
Lincolnwood SD 74	016-0740	100,533	0.048192%	92,382	0.047807%
Lindop SD 92	016-0920	25,999	0.012463%	21,588	0.011172%
Lisbon CCSD 90	047-0900	5,271	0.002527%	4,855	0.002512%
Lisle CUSD 202	022-2020	133,482	0.063986%	121,208	0.062725%
Litchfield CUSD 12	068-0120	52,369	0.025104%	50,615	0.026193%
Lockport Area Spec Educ Coop	307-0990	12,803	0.006137%	11,387	0.005893%

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Lockport School District 91	099-0910	\$ 26,162	0.012541%	\$ 25,451	0.013171%
Lockport TWP HSD 205	099-2050	208,901	0.100139%	192,367	0.099549%
Lombard SD 44	022-0440	248,121	0.118939%	228,100	0.118041%
Lostant CUSD 425	050-4250	4,666	0.002237%	4,187	0.002167%
Lowpoint-Washburn CUSD 21	102-0210	15,764	0.007557%	15,049	0.007788%
Ludlow CCSD 142	010-1420	4,243	0.002034%	3,612	0.001869%
Lyons SD 103	016-1030	122,110	0.058534%	111,399	0.057648%
Lyons TWP HSD 204	016-2040	321,013	0.153881%	300,887	0.155708%
Macomb CUSD 185	062-1850	85,784	0.041122%	79,006	0.040885%
Macon-Piatt ROE	303-0550	8,192	0.003927%	17,253	0.008928%
Madison Co ROE 41	302-0570	6,217	0.002980%	6,586	0.003408%
Madison CUSD 12	057-0120	36,984	0.017729%	34,530	0.017869%
Maercker SD 60	022-0600	92,396	0.044291%	85,958	0.044483%
Mahomet Seymour CUSD 3	010-0030	125,549	0.060183%	116,296	0.060183%
Maine TWP HSD 207	016-2070	587,940	0.281835%	553,832	0.286605%
Malden CCSD 84	006-0840	4,101	0.001966%	3,975	0.002057%
Manhattan School District 114	099-1140	51,864	0.024862%	47,578	0.024621%
Mannheim SD 83	016-0830	188,945	0.090573%	172,620	0.089330%
Manteno CUSD 5	046-0050	80,064	0.038380%	76,781	0.039734%
Mar-Clin-Was Co Car Tec Ed Sys	306-0580	564	0.000270%	521	0.000270%
Marengo CHSD 154	063-1540	43,860	0.021025%	40,881	0.021156%
Marengo-Union ECSD 165	063-1650	39,487	0.018929%	36,808	0.019048%
Marion CUSD 2	100-0020	144,275	0.069159%	134,127	0.069410%
Marissa CUSD 40	082-0400	26,294	0.012604%	25,723	0.013312%
Maroa Forsyth CUSD 2	055-0020	41,610	0.019946%	44,201	0.022874%
Marquardt SD 15	022-0150	178,672	0.085648%	161,274	0.083458%
Marseilles Elementary SD 150	050-1500	24,160	0.011581%	23,522	0.012173%
Marshall CUSD 2C	012-0020	47,059	0.022558%	44,469	0.023012%
Martinsville CUSD 3C	012-0030	16,734	0.008022%	15,079	0.007803%
Mascoutah CUSD 19	082-0190	157,562	0.075529%	148,836	0.077022%
Massac USD 1	061-0010	82,672	0.039630%	83,686	0.043307%
Matteson ESD 162	016-1620	148,891	0.071373%	141,500	0.073226%
Mattoon CUSD 2	015-0020	134,014	0.064241%	129,256	0.066889%
Maywood SD 89	016-0890	226,471	0.108561%	213,460	0.110464%
Mazon-Verona-Kinsman ESD 2C	032-0020	16,039	0.007688%	16,237	0.008403%
McClellan CCSD 12	041-0120	2,534	0.001215%	2,547	0.001318%
McHenry CCSD 15	063-0150	267,027	0.128002%	245,012	0.126792%
McHenry CHSD 156	063-1560	129,568	0.062110%	120,598	0.062409%
McHenry Co Coop for Employ Ed	306-0630	-	0.000000%	-	0.000000%
McLean County USD 5	064-0050	568,601	0.272565%	533,987	0.276336%
Medinah ESD 11	022-0110	37,005	0.017739%	32,692	0.016918%
Mendota CCSD 289	050-2890	42,958	0.020592%	41,133	0.021286%
Mendota TWP HSD 280	050-2800	31,973	0.015327%	31,153	0.016122%
Mercer County SD 404	066-4040	48,843	0.023413%	45,352	0.023469%

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Meredosia-Chambersburg SD 11	069-0110	\$ 11,820	0.005666%	\$ 11,409	0.005904%
Meridian CUSD 101	077-1010	22,294	0.010687%	22,877	0.011839%
Meridian CUSD 15	055-0150	40,319	0.019327%	38,452	0.019899%
Meridian CUSD 223	071-2230	66,557	0.031905%	61,164	0.031652%
Metamora CCSD 1	102-0010	27,568	0.013215%	25,617	0.013257%
Metamora TWP HSD 122	102-1220	36,861	0.017670%	25,196	0.013039%
Midland CUSD 7	059-0070	24,952	0.011961%	23,937	0.012387%
Midlothian SD 143	016-1430	85,854	0.041155%	82,965	0.042934%
Mid-State Special Education	302-0110	72,308	0.034662%	70,249	0.036354%
Mid-Valley Special Educ	302-3030	45,119	0.021628%	42,491	0.021989%
Midwest Central CUSD 191	060-1910	36,555	0.017523%	38,786	0.020072%
Milford Area Public SD 124	038-1240	28,259	0.013546%	26,088	0.013500%
Millburn CCSD 24	049-0240	63,622	0.030498%	59,450	0.030765%
Miller TWP CCSD 210	050-2100	7,797	0.003738%	7,225	0.003739%
Millstadt CCSD 160	082-1600	36,042	0.017277%	33,271	0.017218%
Minooka CCSD 201	032-2010	163,697	0.078470%	150,526	0.077896%
Minooka CHS 111	032-1110	133,073	0.063790%	122,875	0.063587%
Mokena School District 159	099-1590	67,112	0.032171%	63,013	0.032609%
Moline USD 40	081-0400	345,743	0.165736%	329,892	0.170717%
Momence CUSD 1	046-0010	40,735	0.019527%	39,735	0.020563%
Monmouth - Roseville CUSD 238	094-2380	57,952	0.027780%	54,006	0.027948%
Monroe SD 70	072-0700	10,407	0.004989%	9,568	0.004951%
Monroe-Randolph Counties ROE	301-0790	2,464	0.001181%	2,980	0.001542%
Monticello CUSD 25	074-0250	71,259	0.034159%	68,120	0.035252%
Montmorency CCSD 145	098-1450	11,619	0.005570%	11,356	0.005877%
Morris CHSD 101	032-1010	46,578	0.022328%	41,489	0.021470%
Morris School District 54	032-0540	42,735	0.020485%	38,501	0.019924%
Morrison CUSD 6	098-0060	47,676	0.022854%	40,434	0.020924%
Morrisonville CUSD 1	011-0010	12,502	0.005993%	11,513	0.005958%
Morton CUSD 709	090-7090	130,686	0.062646%	119,239	0.061706%
Morton Grove SD 70	016-0700	61,426	0.029445%	56,913	0.029452%
Mt Olive USD 5	056-0050	21,336	0.010227%	20,352	0.010532%
Mt Prospect SD 57	016-0570	116,082	0.055645%	104,619	0.054140%
Mt Pulaski CUSD 23	054-0230	27,471	0.013169%	25,874	0.013390%
Mt Vernon School District 80	041-0800	72,685	0.034842%	66,935	0.034639%
Mt Vernon TWP HSD 201	041-2010	50,247	0.024086%	47,959	0.024819%
Mt Zion CUSD 3	055-0030	94,519	0.045309%	88,462	0.045779%
Mulberry Grove CUSD 1	003-0010	15,759	0.007554%	14,989	0.007757%
Mundelein CHSD 120	049-1200	142,295	0.068210%	166,690	0.086261%
Mundelein Elementary SD 75	049-0750	84,452	0.040483%	81,175	0.042008%
Murphysboro CUSD 186	039-1860	81,411	0.039025%	71,775	0.037143%
N Pekin-Marquette Heights SD	090-1020	22,943	0.010998%	22,349	0.011565%
Naperville CUSD 203	022-2030	1,163,412	0.557693%	1,086,449	0.562232%
Nashville CCSD 49	095-0490	23,027	0.011038%	22,564	0.011677%

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Nashville CHSD 99	095-0990	\$ 18,701	0.008965%	\$ 19,527	0.010105%
Nauvoo-Colusa CUSD 325	034-3250	10,453	0.005011%	9,438	0.004884%
Neoga CUSD 3	018-0030	23,024	0.011037%	21,927	0.011347%
Nettle Creek CCSD 24C	032-0240	5,438	0.002607%	5,181	0.002681%
New Athens CUSD 60	082-0600	20,428	0.009793%	26,155	0.013535%
New Berlin CUSD 16	084-0160	32,851	0.015747%	29,911	0.015479%
New Holland-Middletown ESD	054-0880	5,620	0.002694%	5,015	0.002595%
New Hope CCSD 6	096-0060	6,766	0.003243%	7,358	0.003808%
New Lenox School District 122	099-1220	217,613	0.104315%	198,612	0.102781%
New Simpson Hill CSD 32	044-0320	9,230	0.004425%	8,046	0.004164%
New Trier TWP HSD 203	016-2030	448,331	0.214912%	426,142	0.220526%
Newark CCSD 66	047-0660	8,580	0.004113%	7,058	0.003652%
Newark CHSD 18	047-0180	12,881	0.006175%	11,638	0.006023%
Niles ESD 71	016-0710	44,195	0.021185%	38,890	0.020125%
Niles TWP CHSD 219	016-2190	461,402	0.221178%	447,247	0.231448%
Niles TWP Spec Educ	302-0740	50,001	0.023968%	44,989	0.023282%
Nippersink School District 2	063-0020	66,065	0.031669%	62,079	0.032126%
Nokomis CUSD 22	068-0220	21,357	0.010238%	19,851	0.010273%
Norridge SD 80	016-0800	55,706	0.026703%	55,327	0.028631%
Norris City-Omaha-Enfield SD	097-0030	22,332	0.010705%	21,842	0.011303%
North Boone CUSD 200	004-2000	70,039	0.033574%	62,266	0.032222%
North Chicago SD 187	049-1870	136,855	0.065603%	132,432	0.068533%
North Clay CUSD 25	013-0250	22,463	0.010768%	20,605	0.010663%
North Dupage Spec Educ Coop	302-2200	35,038	0.016796%	33,898	0.017542%
North Greene USD 3	031-0030	27,567	0.013215%	24,950	0.012911%
North Mac CUSD 34	056-0340	45,067	0.021603%	43,313	0.022414%
North Palos SD 117	016-1170	166,506	0.079816%	152,142	0.078733%
North Shore SD 112	049-1120	323,868	0.155250%	312,828	0.161887%
North Wamac SD 186	014-1860	5,155	0.002471%	4,896	0.002534%
North Wayne CUSD 200	096-2000	18,973	0.009095%	18,891	0.009776%
Northbrook ESD 27	016-0270	127,164	0.060957%	116,936	0.060514%
Northbrook SD 28	016-0280	169,457	0.081231%	159,615	0.082600%
Northbrook-Glenview SD 30	016-0300	106,925	0.051256%	98,234	0.050836%
Northfield TWP HSD 225	016-2250	520,103	0.249317%	480,942	0.248885%
Northwest Special Education	302-0890	11,224	0.005380%	10,807	0.005593%
Northwestern CUSD 2	056-0020	17,142	0.008217%	16,529	0.008554%
Norwood Elementary SD 63	072-0630	14,479	0.006941%	13,570	0.007022%
NSSEO	317-0160	101,118	0.048472%	100,366	0.051939%
Oak Grove East SD 68	072-0680	13,907	0.006666%	12,864	0.006657%
Oak Grove SD 68	049-0680	70,315	0.033706%	65,477	0.033884%
Oak Lawn CHSD 229	016-2290	120,634	0.057827%	115,013	0.059519%
Oak Lawn Hometown SD 123	016-1230	183,493	0.087959%	175,354	0.090745%
Oak Park ESD 97	016-0970	375,341	0.179924%	373,979	0.193532%
Oak Park-River Forest SD 200	016-2000	311,344	0.149246%	259,584	0.134333%

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		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Oakdale CCSD 1	095-0010	\$ 2,877	0.001379%	\$ 2,905	0.001503%
Oakland CUSD 5	015-0050	13,070	0.006265%	12,849	0.006649%
Oakwood CUSD 76	092-0760	35,000	0.016778%	30,862	0.015971%
Oblong CUSD 4	017-0040	21,143	0.010135%	19,262	0.009968%
Odell CCSD 435	053-4350	8,827	0.004231%	8,368	0.004330%
Odin Public School Dist 722	058-7220	11,766	0.005640%	10,055	0.005203%
OFallon CCSD 90	082-0900	122,011	0.058487%	113,792	0.058887%
OFallon THSD 203	082-2030	111,986	0.053682%	107,794	0.055783%
Ogle Cnty Spec Educ	302-0710	26,375	0.012643%	26,140	0.013527%
Oglesby Elementary SD 125	050-1250	21,084	0.010107%	20,428	0.010571%
Ohio CCSD 17	006-0170	6,055	0.002903%	6,303	0.003262%
Ohio CHSD 505	006-5050	4,922	0.002359%	4,310	0.002230%
Ohio-Wabash Valley Vocational	305-0300	435	0.000209%	325	0.000168%
Okaw Regional Voc System	310-0790	395	0.000189%	331	0.000171%
Okaw Valley CUSD 302	070-3020	21,960	0.010527%	20,215	0.010461%
Olympia CUSD 16	064-0160	70,052	0.033580%	64,586	0.033423%
Opdyke-Belle Rive CCSD 5	041-0050	7,375	0.003535%	6,629	0.003430%
Orangeville CUSD 203	089-2030	17,284	0.008285%	16,300	0.008435%
Oregon CUSD 220	071-2200	66,724	0.031985%	62,814	0.032506%
Orion CUSD 223	037-2230	36,685	0.017585%	34,694	0.017954%
Orland Park SD 135	016-1350	332,426	0.159352%	310,541	0.160703%
Oswego CUSD 308	047-3080	909,871	0.436156%	862,415	0.446295%
Ottawa Elementary SD 141	050-1410	85,879	0.041167%	81,876	0.042370%
Ottawa TWP HSD 140	050-1400	70,979	0.034024%	68,771	0.035589%
Palatine CCSD 15	016-0150	688,502	0.330040%	647,665	0.335163%
Palatine TWP HSD 211	016-2110	952,649	0.456662%	906,305	0.469008%
Palestine CUSD 3	017-0030	12,232	0.005863%	10,649	0.005511%
Palos CCSD 118	016-1180	108,704	0.052108%	102,090	0.052831%
Palos Heights SD 128	016-1280	36,858	0.017668%	35,323	0.018279%
Pana CUSD 8	011-0080	48,859	0.023421%	48,455	0.025075%
Panhandle CUSD 2	068-0020	20,542	0.009847%	19,665	0.010177%
Paris Cooperative High School	023-8000	18,799	0.009011%	21,159	0.010950%
Paris CUSD 4	023-0040	15,147	0.007261%	15,381	0.007960%
Paris-Union SD 95	023-0950	37,491	0.017972%	35,540	0.018392%
Park Forest SD 163	016-1630	97,816	0.046889%	95,660	0.049504%
Park Ridge CCSD 64	016-0640	348,461	0.167038%	336,086	0.173923%
Patoka CUSD 100	058-1000	13,420	0.006433%	11,395	0.005896%
Paw Paw CUSD 271	052-2710	10,532	0.005049%	10,408	0.005386%
Pawnee CUSD 11	084-0110	24,975	0.011972%	24,092	0.012467%
Paxton-Buckley-Loda 10	027-0100	56,305	0.026990%	55,469	0.028705%
Payson CUSD 1	001-0010	19,730	0.009458%	18,180	0.009408%
Pearl City CUSD 200	089-2000	22,099	0.010593%	19,973	0.010336%
Pecatonica CUSD 321	101-3210	39,526	0.018947%	37,380	0.019344%
Pekin CHSD 303	090-3030	71,035	0.034051%	70,082	0.036267%

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		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Pekin Public SD 108	090-1080	\$ 159,413	0.076416%	\$ 151,360	0.078328%
Pembroke CCSD 259	046-2590	11,582	0.005552%	10,762	0.005569%
Pennoyer SD 79	016-0790	18,868	0.009044%	17,128	0.008864%
Peoria Charter Sch Initiative	401-0080	22,564	0.010816%	19,278	0.009976%
Peoria County ROE	301-0720	12,484	0.005984%	11,982	0.006201%
Peoria Heights CUSD 325	072-3250	28,613	0.013716%	26,132	0.013523%
Peoria SD 150	072-1500	587,050	0.281408%	562,025	0.290845%
Peotone CUSD 207	099-2070	59,465	0.028505%	56,638	0.029310%
Perandoe Special Education	302-1320	23,797	0.011407%	21,073	0.010905%
Peru Elementary SD 124	050-1240	42,338	0.020295%	38,863	0.020111%
Philip J Rock Service Center	311-0220	5,298	0.002540%	4,001	0.002070%
Pikeland CUSD 10	075-0100	45,836	0.021972%	42,166	0.021821%
Pinckneyville CHSD 101	073-1010	18,635	0.008933%	16,853	0.008721%
Pinckneyville SD 50	073-0500	21,073	0.010101%	20,193	0.010450%
Plainfield SD 202	099-2020	1,193,245	0.571994%	1,081,918	0.559887%
Plano Area Special Educ Coop	302-0471	14,541	0.006970%	14,633	0.007573%
Plano CUSD 88	047-0880	101,789	0.048794%	91,668	0.047438%
Pleasant Hill CUSD 3	075-0030	13,013	0.006238%	12,350	0.006391%
Pleasant Hill SD 69	072-0690	9,301	0.004458%	8,331	0.004311%
Pleasant Plains CUSD 8	084-0080	59,305	0.028428%	68,367	0.035380%
Pleasant Valley SD 62	072-0620	17,874	0.008568%	16,010	0.008285%
Pleasantdale SD 107	016-1070	59,879	0.028704%	57,212	0.029607%
Polo CUSD 222	071-2220	27,043	0.012963%	25,184	0.013033%
Pontiac CCSD 429	053-4290	61,274	0.029373%	56,681	0.029332%
Pontiac Township HSD 90	053-0900	36,010	0.017262%	42,069	0.021770%
Pontiac-Wm Holliday SD 105	082-1050	32,022	0.015350%	31,166	0.016128%
Pope County CUSD 1	076-0010	20,137	0.009653%	18,799	0.009728%
Porta CUSD 202	065-2020	36,937	0.017706%	34,898	0.018060%
Posen Robbins ESD 143 5	016-1435	73,295	0.035135%	62,806	0.032502%
Potomac CUSD 10	092-0100	5,833	0.002796%	5,886	0.003046%
Prairie Central CUSD 8	053-0080	93,075	0.044616%	88,811	0.045959%
Prairie Crossing	401-0490	15,489	0.007425%	13,854	0.007169%
Prairie Du Rocher CCSD 134	079-1340	9,076	0.004351%	8,072	0.004177%
Prairie Grove CSD 46	063-0460	44,009	0.021096%	42,618	0.022055%
Prairie Hill CCSD 133	101-1330	31,557	0.015127%	29,393	0.015211%
Prairie Hills ESD 144	016-1440	113,837	0.054569%	105,153	0.054416%
Prairieview Ogden CCSD 197	010-1970	11,497	0.005511%	10,272	0.005316%
Princeton ESD 115	006-1150	48,143	0.023078%	42,599	0.022045%
Princeton HSD 500	006-5000	30,104	0.014431%	29,278	0.015151%
Princeville CUSD 326	072-3260	32,206	0.015438%	28,617	0.014809%
Prophetstown-Lyndon-Tampico SD	098-0030	32,503	0.015580%	31,615	0.016361%
Prospect Heights SD 23	016-0230	91,925	0.044065%	87,318	0.045187%
Proviso TWP HSD 209	016-2090	222,445	0.106631%	215,810	0.111681%
Putnam County CUSD 535	078-5350	38,510	0.018460%	39,554	0.020469%

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Queen Bee SD 16	022-0160	\$ 101,153	0.048489%	\$ 94,552	0.048930%
Quincy SD 172	001-1720	228,300	0.109438%	216,109	0.111835%
Raccoon CSD 1	058-0010	9,216	0.004418%	8,611	0.004456%
Ramsey CUSD 204	026-2040	16,694	0.008003%	16,335	0.008453%
Rankin CSD 98	090-0980	10,772	0.005164%	8,818	0.004563%
Rantoul City SD 137	010-1370	83,593	0.040071%	74,521	0.038564%
Rantoul Twp HSD 193	010-1930	39,698	0.019030%	37,648	0.019483%
Reavis TWP HSD 220	016-2200	139,353	0.066800%	128,160	0.066322%
Red Bud CUSD 132	079-1320	43,886	0.021037%	42,461	0.021973%
Red Hill CUSD 10	051-0100	30,146	0.014451%	29,067	0.015042%
Reed Custer CUSD 255	099-2550	84,694	0.040599%	82,532	0.042710%
Reg Office of Career/Tech Educ	310-0840	1,187	0.000569%	677	0.000350%
Regional Office of Educ 1	308-0010	1,092	0.000524%	1,278	0.000661%
Regional Office of Educ 13	308-0130	13,979	0.006701%	11,449	0.005925%
Regional Office of Educ 17	308-0170	12,551	0.006016%	13,476	0.006974%
Regional Office of Educ 20	308-0200	3,651	0.001750%	2,841	0.001470%
Regional Office of Educ 21	308-0210	5,020	0.002406%	7,256	0.003755%
Regional Office of Educ 26	308-0260	4,924	0.002360%	4,599	0.002380%
Regional Office of Educ 3	308-0030	5,905	0.002830%	5,844	0.003024%
Regional Office of Educ 30	308-0300	3,311	0.001587%	2,798	0.001448%
Regional Office of Educ 33	308-0330	3,779	0.001812%	3,323	0.001720%
Regional Office of Educ 35	308-0350	3,968	0.001902%	3,783	0.001958%
Regional Office of Educ 47	308-0470	7,557	0.003622%	8,430	0.004362%
Regional Office of Educ 51	308-0510	15,708	0.007530%	13,660	0.007069%
Regional Office of Educ 53	308-0600	2,453	0.001176%	2,036	0.001054%
Rhodes SD 84 5	016-0845	41,580	0.019932%	41,313	0.021379%
Rich TWP HSD 227	016-2270	216,355	0.103712%	201,601	0.104327%
Richland County CUSD 1	080-0010	86,175	0.041309%	85,447	0.044218%
Richland School District 88A	099-0885	45,316	0.021723%	41,438	0.021444%
Richmond Burton CHSD 157	063-1570	41,348	0.019820%	39,680	0.020534%
Ridgeland SD 122	016-1220	108,053	0.051796%	98,854	0.051156%
Ridgeview CUSD 19	064-0190	27,138	0.013009%	26,699	0.013817%
Ridgewood CHSD 234	016-2340	58,269	0.027932%	54,138	0.028016%
Riley CCSD 18	063-0180	16,718	0.008014%	15,502	0.008022%
River Bend CUSD 2	098-0020	38,381	0.018398%	36,411	0.018843%
River Forest SD 90	016-0900	109,410	0.052447%	97,525	0.050469%
River Grove SD 85 5	016-0855	31,121	0.014918%	30,288	0.015674%
River Ridge CUSD 210	043-2100	35,597	0.017064%	33,275	0.017220%
River Trails SD 26	016-0260	111,024	0.053220%	104,918	0.054295%
Riverdale CUSD 100	081-1000	44,172	0.021174%	42,216	0.021847%
Riverside SD 96	016-0960	108,945	0.052224%	100,658	0.052090%
Riverside-Brookfield SD 208	016-2080	108,063	0.051801%	97,689	0.050554%
Riverton CUSD 14	084-0140	50,227	0.024077%	48,098	0.024890%
Riverview CCSD 2	102-0020	7,138	0.003422%	6,592	0.003411%

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Roanoke Benson CUSD 60	102-0600	\$ 23,402	0.011218%	\$ 22,209	0.011493%
Robein School District 85	090-0850	7,973	0.003822%	7,314	0.003785%
Robertson Charter School	401-0610	4,649	0.002229%	6,078	0.003145%
Robinson CUSD 2	017-0020	58,257	0.027926%	55,802	0.028877%
Rochelle CCSD 231	071-2310	76,088	0.036474%	72,531	0.037534%
Rochelle TWP HSD 212	071-2120	49,076	0.023525%	47,078	0.024363%
Rochester CUSD 3A	084-0030	82,435	0.039516%	77,632	0.040174%
Rock Falls Elementary SD 13	098-0130	43,345	0.020778%	40,790	0.021109%
Rock Falls TWP HSD 301	098-3010	34,003	0.016299%	32,029	0.016575%
Rock Island County ROE	307-0000	4,710	0.002258%	4,238	0.002193%
Rock Island SD 41	081-0410	330,252	0.158310%	304,840	0.157753%
Rockdale School District 84	099-0840	12,792	0.006132%	12,442	0.006439%
Rockford School District 205	101-2050	1,307,066	0.626555%	1,354,096	0.700738%
Rockridge CUSD 300	081-3000	46,051	0.022075%	44,531	0.023045%
Rockton School District 140	101-1400	61,166	0.029321%	53,798	0.027840%
ROE Professional Services	308-0190	6,919	0.003317%	5,809	0.003006%
Rome CCSD 2	041-0020	13,329	0.006390%	11,694	0.006052%
Rondout School District 72	049-0720	20,402	0.009780%	20,285	0.010497%
Rooks Creek CCSD 425	053-4250	3,666	0.001757%	3,444	0.001782%
Roselle SD 12	022-0120	40,631	0.019477%	36,116	0.018690%
Rosemont ESD 78	016-0780	20,814	0.009978%	18,838	0.009749%
Rossville-Alvin CUSD 7	092-0070	9,258	0.004438%	13,132	0.006796%
Round Lake Area SD 116	049-1160	399,388	0.191451%	366,749	0.189791%
ROWVA CUSD 208	048-2080	26,678	0.012788%	25,472	0.013182%
Roxana CUSD 1	057-0010	109,090	0.052293%	100,860	0.052195%
Rural Champaign Co Sp Ed Coop	302-0101	11,680	0.005599%	9,862	0.005104%
Rutland CCSD 230	050-2300	5,866	0.002812%	5,386	0.002787%
Salem CHSD 600	058-6000	28,378	0.013603%	26,928	0.013935%
Salem School District 111	058-1110	40,258	0.019298%	37,034	0.019165%
Salt Creek SD 48	022-0480	36,764	0.017623%	31,850	0.016482%
Salt Fork CUSD 512	092-5120	34,568	0.016570%	33,553	0.017364%
Sandoval CUSD 501	058-5010	20,627	0.009888%	20,175	0.010440%
Sandridge SD 172	016-1720	17,962	0.008610%	16,083	0.008323%
Sandwich CUSD 430	019-4300	108,064	0.051802%	98,126	0.050780%
Sangamon Area Special Educ	302-0840	56,494	0.027081%	53,156	0.027508%
Sangamon Valley CUSD 9	055-0090	30,661	0.014698%	28,182	0.014584%
Saratoga CCSD 60C	032-0600	31,609	0.015152%	28,333	0.014662%
SASED	308-0220	103,807	0.049761%	101,284	0.052414%
Sauk Village CCSD 168	016-1680	76,515	0.036678%	68,158	0.035271%
Saunemin CCSD 438	053-4380	6,488	0.003110%	6,160	0.003188%
Scales Mound CUSD 211	043-2110	19,889	0.009534%	17,826	0.009225%
Schaumburg CCSD 54	016-0540	974,213	0.466999%	878,914	0.454834%
Schiller Park SD 81	016-0810	74,148	0.035544%	65,136	0.033708%
School District U46	045-0460	1,924,018	0.922298%	1,774,867	0.918485%

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Schuyler - Industry CUSD 5	085-0050	\$ 37,339	0.017899%	\$ 36,118	0.018691%
Scott-Morgan Cnty CUSD 2	086-0020	10,467	0.005017%	9,272	0.004798%
SEJA 803 PAEC	309-0160	61,064	0.029272%	67,040	0.034693%
SEJA 804 NSSD	307-0490	117,792	0.056465%	108,011	0.055895%
Selmaville CCSD 10	058-0100	9,318	0.004467%	8,462	0.004379%
Seneca CCSD 170	050-1700	36,540	0.017516%	33,595	0.017385%
Seneca TWP HSD 160	050-1600	47,303	0.022675%	40,020	0.020710%
Serena CUSD 2	050-0020	40,204	0.019272%	38,629	0.019990%
Sesser-Valier CUSD 196	028-1960	26,240	0.012579%	26,516	0.013722%
Shawnee CUSD 84	091-0840	13,591	0.006515%	13,055	0.006756%
Shelbyville CUSD 4	087-0040	50,127	0.024029%	45,714	0.023657%
Sherrard CUSD 200	081-2000	60,932	0.029208%	57,115	0.029557%
Shiloh CUSD 1	023-0010	16,428	0.007875%	15,475	0.008008%
Shiloh Village SD 85	082-0850	23,221	0.011131%	21,308	0.011027%
Shirland CCSD 134	101-1340	6,078	0.002914%	5,353	0.002770%
Signal Hill SD 181	082-1810	18,417	0.008828%	16,766	0.008676%
Silvis School District 34	081-0340	25,721	0.012330%	24,101	0.012472%
Skokie SD 68	016-0680	133,691	0.064086%	123,672	0.064000%
Skokie SD 69	016-0690	113,974	0.054635%	105,383	0.054535%
Skokie SD 73 5	016-0735	75,811	0.036341%	71,155	0.036822%
Skokie-Fairview SD 72	016-0720	56,261	0.026969%	54,848	0.028384%
Smithton CCSD 130	082-1300	22,504	0.010788%	21,374	0.011061%
Somonauk CUSD 432	019-4320	36,946	0.017710%	33,894	0.017540%
South Beloit CUSD 320	101-3200	39,927	0.019139%	37,765	0.019543%
South Central CUSD 401	058-4010	26,089	0.012506%	24,851	0.012860%
South Eastern Special Educ	302-0510	22,123	0.010605%	21,139	0.010939%
South Fork SD 14	011-0140	9,900	0.004746%	10,136	0.005245%
South Holland SD 150	016-1500	46,713	0.022392%	43,769	0.022650%
South Holland SD 151	016-1510	79,688	0.038199%	75,430	0.039035%
South Macoupin Assoc for Sp Ed	302-0560	15,410	0.007387%	10,516	0.005442%
South Pekin SD 137	090-1370	9,480	0.004545%	7,871	0.004073%
South Will Cnty Coop Spec Ed	317-0990	67,095	0.032163%	60,958	0.031545%
South Wilmington CSD 74	032-0740	3,974	0.001905%	3,947	0.002043%
Southeastern CUSD 337	034-3370	19,691	0.009439%	18,409	0.009527%
Southland College Prep Charter	401-0050	31,071	0.014894%	28,878	0.014944%
Southwest Cook Coop Spec Educ	302-0160	81,701	0.039164%	72,563	0.037551%
Southwestern CUSD 9	056-0090	58,638	0.028108%	54,552	0.028230%
Sparta CUSD 140	079-1400	46,032	0.022066%	44,462	0.023009%
Special Ed Dist of Lake County	302-0490	167,610	0.080345%	165,661	0.085729%
Special Educ of McHenry Cnty	302-1650	4,137	0.001983%	4,610	0.002386%
Special Educ of Peoria Cnty	302-0720	56,183	0.026932%	59,480	0.030781%
Special Education Coop	302-0530	22,052	0.010571%	19,995	0.010347%
Special Education- Region 3	302-0030	9,191	0.004406%	10,355	0.005359%
SPEED	308-0160	48,316	0.023161%	48,274	0.024982%

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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF EMPLOYER ALLOCATIONS

Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Spoon River Valley CUSD 4	029-0040	\$ 16,460	0.007890%	\$ 13,274	0.006869%
Spring Garden CCSD 178	041-1780	7,186	0.003445%	9,460	0.004896%
Spring Lake CCSD 606	090-6060	1,702	0.000816%	2,084	0.001078%
Spring Valley CCSD 99	006-0990	26,542	0.012723%	25,451	0.013171%
Springfield Ball Charter	401-1860	19,870	0.009525%	17,601	0.009108%
Springfield SD 186	084-1860	806,393	0.386553%	751,382	0.388836%
St Anne CCSD 256	046-2560	16,120	0.007727%	16,271	0.008420%
St Anne CHSD 302	046-3020	13,572	0.006506%	11,998	0.006209%
St Charles CUSD 303	045-3030	716,594	0.343507%	688,146	0.356112%
St Clair Co Reg Educ Programs	303-0820	5,443	0.002609%	8,430	0.004362%
St Clair County ROE	301-0820	53	0.000025%	83	0.000043%
St Elmo CUSD 202	026-2020	19,749	0.009467%	19,155	0.009913%
St George CCSD 258	046-2580	14,194	0.006804%	13,550	0.007012%
St Joseph CCSD 169	010-1690	31,592	0.015144%	30,087	0.015570%
St Joseph Ogden CHS 305	010-3050	18,685	0.008957%	18,143	0.009389%
St Libory CSD 30	082-0300	3,334	0.001598%	3,048	0.001577%
St Rose SD 14	014-0140	7,435	0.003564%	7,105	0.003677%
Stark County CUSD 100	088-1000	30,437	0.014590%	31,183	0.016137%
Staunton CUSD 6	056-0060	45,569	0.021844%	41,875	0.021670%
Steeleville CUSD 138	079-1380	15,985	0.007663%	15,202	0.007867%
Steger SD 194	016-1940	66,390	0.031825%	61,719	0.031939%
Sterling CUSD 5	098-0050	121,431	0.058209%	113,023	0.058489%
Steward Elementary SD 220	052-2200	5,895	0.002826%	4,864	0.002517%
Stewardson-Strasburg CUSD 5	087-0050	12,591	0.006036%	11,322	0.005859%
Stockton CUSD 206	043-2060	28,743	0.013778%	26,865	0.013903%
Streator Elementary SD 44	050-0440	63,930	0.030645%	61,073	0.031605%
Streator TWP HSD 40	050-0400	48,681	0.023336%	47,185	0.024418%
Streator Woodland CUSD 5	053-0050	22,445	0.010759%	20,756	0.010741%
Sullivan CUSD 300	070-3000	39,191	0.018787%	36,120	0.018692%
Summersville SD 79	041-0790	9,272	0.004445%	9,366	0.004847%
Summit Hill SD 161	099-1610	158,227	0.075848%	149,597	0.077416%
Sunnybrook SD 171	016-1710	44,560	0.021360%	40,793	0.021110%
Sunset Ridge SD 29	016-0290	53,566	0.025678%	48,678	0.025191%
Sycamore CUSD 427	019-4270	217,241	0.104137%	216,385	0.111978%
Taft School District 90	099-0900	10,447	0.005008%	9,669	0.005004%
Tamaroa SD 5	073-0050	4,883	0.002341%	4,786	0.002477%
Taylorville CUSD 3	011-0030	77,958	0.037370%	73,636	0.038106%
Technology Center Dupage Cnty	306-0220	24,283	0.011640%	21,957	0.011363%
Teutopolis CUSD 50	025-0500	38,853	0.018625%	36,925	0.019109%
Thomasboro CCSD 130	010-1300	7,965	0.003818%	7,349	0.003803%
Thompsonville CUSD 174	028-1740	11,961	0.005734%	11,537	0.005970%
Thornton Fractional HSD 215	016-2150	239,340	0.114730%	220,885	0.114307%
Thornton SD 154	016-1540	13,415	0.006431%	13,327	0.006897%
Thornton TWP HSD 205	016-2050	398,386	0.190971%	359,483	0.186031%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF EMPLOYER ALLOCATIONS

Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
TMCSEA	302-0900	\$ 13,982	0.006703%	\$ 12,281	0.006355%
Tolono CUSD 7	010-0070	67,470	0.032342%	63,149	0.032679%
Tonica CCSD 79	050-0790	7,105	0.003406%	7,295	0.003775%
Township HSD 214	016-2140	972,801	0.466322%	917,776	0.474944%
TREES	308-0990	1,145	0.000549%	1,061	0.000549%
Tremont CUSD 702	090-7020	39,371	0.018873%	35,739	0.018495%
Tri City CUSD 1	084-0010	21,884	0.010490%	20,040	0.010371%
Tri Point CUSD 6J	053-0065	19,478	0.009337%	18,467	0.009557%
Triad CUSD 2	057-0020	160,427	0.076902%	148,906	0.077058%
Trico CUSD 176	039-1760	32,830	0.015737%	32,547	0.016843%
Tri-County Spec Educ Coop	302-1860	42,663	0.020451%	39,399	0.020389%
Tri-County Special Education	302-0640	19,990	0.009582%	18,494	0.009571%
Triopia CUSD 27	069-0270	16,127	0.007731%	14,862	0.007691%
Tri-Valley CUSD 3	064-0030	50,232	0.024079%	45,973	0.023791%
Troy CCSD 30C	099-0300	187,816	0.090032%	172,562	0.089300%
Tuscola CUSD 301	021-3010	41,822	0.020048%	37,492	0.019402%
Twin Rivers Career Tech	306-0170	466	0.000224%	432	0.000224%
Two Rivers Professional Devlp	308-0720	6,147	0.002947%	4,238	0.002193%
Union Ridge SD 86	016-0860	36,155	0.017331%	32,639	0.016891%
Union School District 81	099-0810	9,203	0.004411%	7,328	0.003792%
United SD 304	094-3040	40,896	0.019604%	37,441	0.019376%
United TWP HSD 30	081-0300	76,927	0.036876%	72,330	0.037430%
Unity Point CCSD 140	039-1400	27,223	0.013050%	25,447	0.013169%
Urbana SD 116	010-1160	245,310	0.117592%	224,955	0.116413%
V I T Community USD 2	029-0020	13,696	0.006565%	13,590	0.007033%
Valley View CUSD 365	099-3650	997,190	0.478014%	916,742	0.474409%
Valmeyer CUSD 3	067-0030	20,380	0.009769%	19,105	0.009887%
Vandalia CUSD 203	026-2030	66,967	0.032102%	63,360	0.032788%
Venice CUSD 3	057-0030	10,117	0.004850%	5,335	0.002761%
Vermilion Assoc Spec Educ	302-0920	18,905	0.009062%	17,063	0.008830%
Vermilion Voc Ed Del System	305-1180	950	0.000455%	882	0.000456%
Vienna School District 55	044-0550	15,300	0.007334%	14,116	0.007305%
Vienna TWP HSD 133	044-1330	13,420	0.006433%	12,831	0.006640%
Villa Grove CUSD 302	021-3020	22,730	0.010896%	22,141	0.011458%
Villa Park SD 45	022-0450	203,754	0.097672%	205,950	0.106578%
Virginia CUSD 64	009-0640	13,715	0.006574%	13,647	0.007062%
Wabash & Ohio Valley Spec Educ	302-0930	32,419	0.015540%	30,689	0.015881%
Wabash CUSD 348	093-3480	54,747	0.026243%	51,584	0.026694%
Wallace CCSD 195	050-1950	20,026	0.009600%	18,068	0.009350%
Waltham CCSD 185	050-1850	9,756	0.004677%	9,296	0.004811%
Waltonville CUSD 1	041-0010	14,117	0.006767%	12,383	0.006408%
Warren CUSD 205	043-2050	18,235	0.008741%	15,240	0.007887%
Warren TWP HSD 121	049-1210	252,628	0.121100%	233,133	0.120645%
Warrensburg-Latham CUSD 11	055-0110	40,238	0.019288%	38,216	0.019777%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF EMPLOYER ALLOCATIONS

Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Warsaw CUSD 316	034-3160	\$ 15,021	0.007201%	\$ 14,585	0.007548%
Washington CHSD 308	090-3080	69,001	0.033076%	62,176	0.032176%
Washington School District 52	090-0520	30,933	0.014828%	28,137	0.014561%
Waterloo CUSD 5	067-0050	103,958	0.049833%	97,414	0.050411%
Wauconda CUSD 118	049-1180	265,849	0.127437%	245,490	0.127040%
Waukegan CUSD 60	049-0600	770,232	0.369219%	741,457	0.383700%
Waverly CUSD 6	069-0060	16,832	0.008069%	17,547	0.009080%
Wayne City CUSD 100	096-1000	20,198	0.009682%	18,134	0.009384%
Wesclin CUSD 3	014-0030	58,877	0.028223%	54,062	0.027977%
West Carroll CUSD 314	008-3140	42,648	0.020444%	43,746	0.022638%
West Central CUSD 235	036-2350	33,529	0.016073%	32,377	0.016755%
West Central IL Spec Educ Coop	302-0290	27,288	0.013081%	25,921	0.013414%
West Chicago CHSD 94	022-0940	119,764	0.057410%	107,961	0.055869%
West Chicago ESD 33	022-0330	246,904	0.118356%	219,634	0.113659%
West Harvey Dixmoor SD 147	016-1470	46,755	0.022412%	51,557	0.026680%
West Lincoln-Broadwell SD 92	054-0920	12,088	0.005794%	10,753	0.005565%
West Northfield SD 31	016-0310	74,693	0.035805%	70,318	0.036389%
West Prairie CUSD 103	062-1030	27,525	0.013194%	25,382	0.013135%
West Washington CUSD 10	095-0100	23,989	0.011499%	22,391	0.011587%
Westchester SD 92 5	016-0925	60,439	0.028972%	53,251	0.027557%
Western CUSD 12	075-0120	18,827	0.009025%	17,936	0.009282%
Western Springs SD 101	016-1010	90,090	0.043185%	81,907	0.042386%
Westmont CUSD 201	022-2010	120,187	0.057613%	108,036	0.055908%
Westville CUSD 2	092-0020	42,325	0.020289%	40,261	0.020835%
Wethersfield CUSD 230	037-2300	24,020	0.011514%	23,143	0.011976%
Wheeling CCSD 21	016-0210	450,289	0.215851%	441,946	0.228705%
Whiteside Regional Vocational	305-0050	5,696	0.002730%	6,418	0.003321%
Whiteside SD 115	082-1150	51,560	0.024716%	48,468	0.025082%
Wilco Area Career Center	306-0990	12,284	0.005888%	11,119	0.005754%
Will Cnty School District 92	099-0920	95,752	0.045900%	91,535	0.047369%
Williamsfield CUSD 210	048-2100	15,224	0.007298%	13,551	0.007013%
Williamson Cnty Spec Educ	302-1000	86,560	0.041493%	85,446	0.044218%
Williamsville CUSD 15	084-0150	55,488	0.026599%	50,476	0.026121%
Willow Grove SD 46	014-0460	6,053	0.002902%	5,688	0.002944%
Willow Springs SD 108	016-1080	21,255	0.010189%	19,263	0.009969%
Wilmette SD 39	016-0390	272,265	0.130513%	250,288	0.129523%
Wilmington CUSD 209	099-2090	45,708	0.021911%	43,540	0.022532%
Winchester CUSD 1	086-0010	25,538	0.012242%	23,823	0.012328%
Windsor CUSD 1	087-0010	14,793	0.007091%	14,506	0.007507%
Winfield SD 34	022-0340	21,781	0.010441%	20,757	0.010742%
Winnebago Cnty Spec Education	302-1400	10,716	0.005137%	13,928	0.007208%
Winnebago CUSD 323	101-3230	61,535	0.029497%	59,502	0.030792%
Winnetka SD 36	016-0360	187,671	0.089962%	166,284	0.086051%
Winthrop Harbor SD 1	049-0010	27,581	0.013221%	26,458	0.013692%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF EMPLOYER ALLOCATIONS

Employer	TRS CODE	As of June 30, 2018		As of June 30, 2017	
		Fiscal Year 2018 Contribution	Proportionate Share	Fiscal Year 2017 Contribution	Proportionate Share
Wolf Branch SD 113	082-1130	\$ 34,391	0.016486%	\$ 32,777	0.016962%
Wood Dale SD 7	022-0070	66,831	0.032036%	56,676	0.029330%
Wood River-Hartford ESD 15	057-0150	27,166	0.013022%	28,229	0.014608%
Woodford Cnty Spec Educ	302-1020	26,179	0.012549%	23,609	0.012218%
Woodland CCSD 50	049-0500	321,437	0.154084%	304,787	0.157726%
Woodlawn USD 209	041-2090	23,640	0.011332%	21,633	0.011195%
Woodridge SD 68	022-0680	192,120	0.092095%	176,953	0.091572%
Woodstock CUSD 200	063-2000	340,365	0.163158%	321,725	0.166491%
Worth SD 127	016-1270	50,541	0.024227%	49,145	0.025432%
Yorkville CUSD 115	047-1150	301,172	0.144370%	280,529	0.145172%
Zeigler Royalton CUSD 188	028-1880	26,011	0.012469%	27,813	0.014393%
Zion Elementary SD 6	049-0060	147,702	0.070802%	127,153	0.065801%
Zion-Benton TWP HSD 126	049-1260	144,231	0.069139%	130,310	0.067435%
Subtotal School Districts¹		\$ 89,044,200	42.684253%	\$ 83,535,600	43.229251%
Total State Appropriation		119,567,158	57.315747%	109,703,000	56.770749%
Grand Total²		\$ 208,611,358	100.000000%	\$ 193,238,600	100.000000%

¹ Fiscal year 2017 contributions for school districts excludes the adjustments to GAAP of \$23,838.11

² The sum of the values by employer may differ from the plan totals due to rounding.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
8 Points Charter School	401-0090	\$ -	\$ -	0.000000%	0.000000%
A C Central CUSD 262	009-2620	2,200,726	2,041,917	0.008481%	0.007750%
Abingdon-Avon CUSD 276	048-2760	4,015,605	4,136,553	0.015475%	0.015701%
Addison SD 4	022-0040	24,209,390	25,528,791	0.093294%	0.096899%
Adlai Stevenson HSD 125	049-1250	42,429,209	44,314,915	0.163507%	0.168204%
AERO Special Educ Coop	315-0160	10,345,461	10,359,323	0.039868%	0.039320%
Akin CCSD 91	028-0910	689,758	775,156	0.002658%	0.002942%
Albers SD 63	014-0630	789,637	757,084	0.003043%	0.002874%
Alden Hebron SD 19	063-0190	2,747,034	2,822,316	0.010586%	0.010713%
Allendale CCSD 17	093-0170	675,115	618,600	0.002601%	0.002348%
Allen-Otter Creek CCSD 65	050-0650	893,561	853,703	0.003443%	0.003240%
Alsip-Hazlgrn-Oaklwn SD 126	016-1260	10,615,528	10,663,678	0.040908%	0.040476%
Altamont CUSD 10	025-0100	4,015,448	3,810,306	0.015474%	0.014463%
Alton CUSD 11	057-0110	33,334,009	33,443,376	0.128457%	0.126940%
Alwood CUSD 225	037-2250	2,509,675	2,489,364	0.009671%	0.009449%
Amboy CUSD 272	052-2720	4,473,613	4,205,520	0.017240%	0.015963%
Anna CCSD 37	091-0370	3,300,651	3,354,782	0.012720%	0.012734%
Anna Jonesboro CHSD 81	091-0810	2,620,589	2,763,180	0.010099%	0.010488%
Annawan CUSD 226	037-2260	2,229,919	1,999,956	0.008594%	0.007591%
Antioch CCSD 34	049-0340	17,809,104	17,968,915	0.068630%	0.068204%
Aptakisic-Tripp CCSD 102	049-1020	19,683,716	20,447,113	0.075854%	0.077610%
Arbor Park SD 145	016-1450	6,713,136	6,973,803	0.025870%	0.026470%
Arcola CUSD 306	021-3060	4,165,414	3,894,354	0.016052%	0.014782%
Argenta-Oreana CUSD 1	055-0010	4,632,200	4,250,279	0.017851%	0.016133%
Argo CHSD 217	016-2170	18,195,410	18,591,259	0.070118%	0.070566%
Argo-Summit SD 104	016-1040	11,463,263	11,426,896	0.044175%	0.043373%
Arlington Heights SD 25	016-0250	42,983,376	42,951,839	0.165642%	0.163031%
Armstrong THSD 225	092-2250	1,038,794	1,201,825	0.004003%	0.004562%
Armstrong-Ellis CSD 61	092-0610	808,285	796,591	0.003115%	0.003024%
Arthur CUSD 305	021-3050	6,725,640	6,691,232	0.025918%	0.025398%
Ashley CCSD 15	095-0150	606,414	628,303	0.002337%	0.002385%
Ashton-Franklin Ctr CUSD 275	052-2750	2,924,884	2,840,995	0.011272%	0.010783%
Astoria CUSD 1 5	029-0015	1,749,772	1,813,586	0.006743%	0.006884%
Athens CUSD 213	065-2130	4,857,889	4,769,782	0.018721%	0.018104%
Atwood Heights SD 125	016-1250	3,784,480	3,848,233	0.014584%	0.014607%
Auburn CUSD 10	084-0100	6,280,446	5,887,562	0.024203%	0.022347%
Aurora East USD 131	045-1310	81,068,450	80,794,711	0.312408%	0.306669%
Aurora West USD 129	045-1290	87,432,543	86,426,094	0.336933%	0.328044%
Aviston SD 21	014-0210	1,679,948	1,437,404	0.006474%	0.005456%
Avoca SD 37	016-0370	9,555,673	9,738,614	0.036824%	0.036964%
Ball Chatham CUSD 5	084-0050	20,958,944	20,642,238	0.080768%	0.078351%
Bannockburn SD 106	049-1060	2,131,811	2,314,728	0.008215%	0.008786%
Barrington CUSD 220	049-2200	74,497,494	76,590,730	0.287085%	0.290712%
Bartelso SD 57	014-0570	728,135	719,767	0.002806%	0.002732%
Bartonville SD 66	072-0660	1,080,516	995,804	0.004164%	0.003780%
Batavia USD 101	045-1010	43,687,471	43,095,881	0.168355%	0.163577%
Beach Park CCSD 3	049-0030	14,348,815	13,641,626	0.055295%	0.051779%
Beardstown CUSD 15	009-0150	6,174,855	6,165,055	0.023795%	0.023400%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
8 Points Charter School	\$ -	\$ -	\$ -	\$ -	\$ -
A C Central CUSD 262	-	-	-	54,810	54,810
Abingdon-Avon CUSD 276	-	-	-	124,083	124,083
Addison SD 4	-	-	-	1,905,577	1,905,577
Adlai Stevenson HSD 125	-	-	-	3,074,425	3,074,425
AERO Special Educ Coop	-	-	-	16	16
Akin CCSD 91	-	-	-	71,530	71,530
Albers SD 63	-	-	-	1	1
Alden Hebron SD 19	-	-	-	175,326	175,326
Allendale CCSD 17	-	-	-	37,607	37,607
Allen-Otter Creek CCSD 65	-	-	-	73,758	73,758
Alsip-Hazlgrn-Oaklwn SD 126	-	-	-	282,190	282,190
Altamont CUSD 10	-	-	-	55,078	55,078
Alton CUSD 11	-	-	-	52	52
Alwood CUSD 225	-	-	-	21,439	21,439
Amboy CUSD 272	-	-	-	291,904	291,904
Anna CCSD 37	-	-	-	61,548	61,548
Anna Jonesboro CHSD 81	-	-	-	154,319	154,319
Annawan CUSD 226	-	-	-	27,160	27,160
Antioch CCSD 34	-	-	-	530,167	530,167
Aptakisic-Tripp CCSD 102	-	-	-	1,169,687	1,169,687
Arbor Park SD 145	-	-	-	151,110	151,110
Arcola CUSD 306	-	-	-	156,641	156,641
Argenta-Oreana CUSD 1	-	-	-	396,795	396,795
Argo CHSD 217	-	-	-	1,172,150	1,172,150
Argo-Summit SD 104	-	-	-	680,868	680,868
Arlington Heights SD 25	-	-	-	753,207	753,207
Armstrong THSD 225	-	-	-	140,612	140,612
Armstrong-Ellis CSD 61	-	-	-	24,694	24,694
Arthur CUSD 305	-	-	-	62,642	62,642
Ashley CCSD 15	-	-	-	23,986	23,986
Ashton-Franklin Ctr CUSD 275	-	-	-	4	4
Astoria CUSD 1 5	-	-	-	92,366	92,366
Athens CUSD 213	-	-	-	269,152	269,152
Atwood Heights SD 125	-	-	-	85,106	85,106
Auburn CUSD 10	-	-	-	113,607	113,607
Aurora East USD 131	-	-	-	3,056,326	3,056,326
Aurora West USD 129	-	-	-	2,064,475	2,064,475
Aviston SD 21	-	-	-	125,218	125,218
Avoca SD 37	-	-	-	497,550	497,550
Ball Chatham CUSD 5	-	-	-	676,204	676,204
Bannockburn SD 106	-	-	-	279,198	279,198
Barrington CUSD 220	-	-	-	989,979	989,979
Bartelso SD 57	-	-	-	1	1
Bartonville SD 66	-	-	-	23,198	23,198
Batavia USD 101	-	-	-	67	67
Beach Park CCSD 3	-	-	-	176,183	176,183
Beardstown CUSD 15	-	-	-	10	10

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
8 Points Charter School	\$ -	\$ -	\$ -	\$ 216,619	\$ 216,619
A C Central CUSD 262	7,326	297,337	63	184,919	489,645
Abingdon-Avon CUSD 276	14,842	602,352	127	1,956	619,277
Addison SD 4	91,598	3,717,421	784	11,792	3,821,595
Adlai Stevenson HSD 125	159,003	6,452,996	1,360	20,666	6,634,025
AERO Special Educ Coop	37,169	1,508,491	318	252,700	1,798,678
Akin CCSD 91	2,781	112,876	24	1,867	117,548
Albers SD 63	2,716	110,244	23	66,738	179,721
Alden Hebron SD 19	10,127	410,977	87	1,338	422,529
Allendale CCSD 17	2,220	90,079	19	64,177	156,495
Allen-Otter Creek CCSD 65	3,063	124,313	26	51,556	178,958
Alsip-Hazlgrn-Oaklwn SD 126	38,261	1,552,811	327	114,064	1,705,463
Altamont CUSD 10	13,671	554,845	117	256,551	825,184
Alton CUSD 11	119,995	4,869,917	1,026	645,501	5,636,439
Alwood CUSD 225	8,932	362,493	76	57,249	428,750
Amboy CUSD 272	15,089	612,394	129	323,607	951,219
Anna CCSD 37	12,037	488,513	103	1,608	502,261
Anna Jonesboro CHSD 81	9,914	402,365	85	1,276	413,640
Annawan CUSD 226	7,176	291,227	61	253,343	551,807
Antioch CCSD 34	64,473	2,616,576	552	115,849	2,797,450
Aptakisic-Tripp CCSD 102	73,365	2,977,443	628	9,588	3,061,024
Arbor Park SD 145	25,022	1,015,503	214	228,857	1,269,596
Arcola CUSD 306	13,973	567,083	120	321,795	902,971
Argenta-Oreana CUSD 1	15,250	618,912	130	434,756	1,069,048
Argo CHSD 217	66,706	2,707,200	571	8,863	2,783,340
Argo-Summit SD 104	41,000	1,663,948	351	207,600	1,912,899
Arlington Heights SD 25	154,112	6,254,509	1,318	678,270	7,088,209
Armstrong THSD 225	4,312	175,006	37	57,803	237,158
Armstrong-Ellis CSD 61	2,858	115,997	24	23,361	142,240
Arthur CUSD 305	24,008	974,356	205	134,290	1,132,859
Ashley CCSD 15	2,254	91,491	19	295	94,059
Ashton-Franklin Ctr CUSD 275	10,194	413,697	87	189,274	613,252
Astoria CUSD 1 5	6,507	264,089	56	852	271,504
Athens CUSD 213	17,114	694,560	146	157,433	869,253
Atwood Heights SD 125	13,808	560,367	118	1,843	576,136
Auburn CUSD 10	21,125	857,328	181	470,083	1,348,717
Aurora East USD 131	289,893	11,765,067	2,480	1,483,961	13,541,401
Aurora West USD 129	310,098	12,585,091	2,653	2,279,993	15,177,835
Aviston SD 21	5,157	209,310	44	257,071	471,582
Avoca SD 37	34,942	1,418,106	299	4,654	1,458,001
Ball Chatham CUSD 5	74,065	3,005,857	634	618,634	3,699,190
Bannockburn SD 106	8,305	337,063	71	1,038	346,477
Barrington CUSD 220	274,809	11,152,897	2,351	36,286	11,466,343
Bartelso SD 57	2,583	104,810	22	28,774	136,189
Bartonville SD 66	3,573	145,006	31	97,232	245,842
Batavia USD 101	154,629	6,275,484	1,323	1,243,266	7,674,702
Beach Park CCSD 3	48,946	1,986,450	419	892,049	2,927,864
Beardstown CUSD 15	22,120	897,736	189	175,862	1,095,907

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As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
8 Points Charter School	\$ -	\$ (39,314)	\$ (39,314)
A C Central CUSD 262	109,849	(18,706)	91,143
Abingdon-Avon CUSD 276	222,534	20,644	243,178
Addison SD 4	1,373,370	319,481	1,692,851
Adlai Stevenson HSD 125	2,384,005	522,657	2,906,662
AERO Special Educ Coop	557,299	(42,184)	515,115
Akin CCSD 91	41,701	10,734	52,435
Albers SD 63	40,729	(10,974)	29,755
Alden Hebron SD 19	151,832	30,727	182,559
Allendale CCSD 17	33,279	(3,118)	30,161
Allen-Otter Creek CCSD 65	45,927	5,394	51,321
Alsip-Hazlgrn-Oaklwn SD 126	573,673	33,419	607,092
Altamont CUSD 10	204,983	(29,770)	175,213
Alton CUSD 11	1,799,150	(106,950)	1,692,200
Alwood CUSD 225	133,920	(5,004)	128,916
Amboy CUSD 272	226,244	2,825	229,069
Anna CCSD 37	180,477	10,783	191,260
Anna Jonesboro CHSD 81	148,651	25,160	173,811
Annawan CUSD 226	107,591	(34,317)	73,274
Antioch CCSD 34	966,672	78,054	1,044,726
Aptakisic-Tripp CCSD 102	1,099,991	198,742	1,298,733
Arbor Park SD 145	375,169	(18,143)	357,026
Arcola CUSD 306	209,504	(21,439)	188,065
Argenta-Oreana CUSD 1	228,652	4,654	233,306
Argo CHSD 217	1,000,152	208,114	1,208,266
Argo-Summit SD 104	614,732	91,284	706,016
Arlington Heights SD 25	2,310,676	31,142	2,341,818
Armstrong THSD 225	64,654	11,276	75,930
Armstrong-Ellis CSD 61	42,854	855	43,709
Arthur CUSD 305	359,968	(9,507)	350,461
Ashley CCSD 15	33,801	3,978	37,779
Ashton-Franklin Ctr CUSD 275	152,837	(31,072)	121,765
Astoria CUSD 1 5	97,565	15,663	113,228
Athens CUSD 213	256,599	24,414	281,013
Atwood Heights SD 125	207,023	14,959	221,982
Auburn CUSD 10	316,733	(52,232)	264,501
Aurora East USD 131	4,346,505	323,915	4,670,420
Aurora West USD 129	4,649,456	20,598	4,670,054
Aviston SD 21	77,328	(17,090)	60,238
Avoca SD 37	523,907	88,511	612,418
Ball Chatham CUSD 5	1,110,488	26,686	1,137,174
Bannockburn SD 106	124,525	46,648	171,173
Barrington CUSD 220	4,120,344	148,715	4,269,059
Bartelso SD 57	38,721	(4,725)	33,996
Bartonville SD 66	53,571	(10,855)	42,716
Batavia USD 101	2,318,425	(193,528)	2,124,897
Beach Park CCSD 3	733,877	(106,300)	627,577
Beardstown CUSD 15	331,661	(29,261)	302,400

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Beecher City CUSD 20	025-0200	\$ 1,996,274	\$ 1,986,753	0.007693%	0.007541%
Beecher CUSD 200U	099-2000	5,123,274	5,343,266	0.019743%	0.020281%
Belle Valley SD 119	082-1190	5,122,042	5,016,884	0.019738%	0.019042%
Belleville Area Spec Ed	302-2010	5,804,731	5,762,038	0.022369%	0.021871%
Belleville SD 118	082-1180	22,026,935	21,909,438	0.084884%	0.083161%
Belleville THSD 201	082-2010	30,510,265	31,031,387	0.117575%	0.117785%
Bellwood SD 88	016-0880	14,978,383	14,926,075	0.057721%	0.056654%
Belvidere CUSD 100	004-1000	48,089,805	48,966,014	0.185320%	0.185858%
Bement CUSD 5	074-0050	1,939,602	1,874,263	0.007475%	0.007114%
Benjamin SD 25	022-0250	5,798,688	5,792,077	0.022346%	0.021985%
Bensenville SD 2	022-0020	15,500,112	14,847,867	0.059732%	0.056357%
Benton CCSD 47	028-0470	5,532,225	5,613,934	0.021319%	0.021309%
Benton CHSD 103	028-1030	3,877,093	3,764,446	0.014941%	0.014289%
Berkeley SD 87	016-0870	13,807,262	14,413,367	0.053208%	0.054708%
Berwyn North SD 98	016-0980	19,514,871	19,985,398	0.075203%	0.075858%
Berwyn South SD 100	016-1000	22,385,014	22,037,634	0.086263%	0.083647%
Bethalto CUSD 8	057-0080	12,718,308	12,368,770	0.049011%	0.046948%
Bethel School District 82	041-0820	821,425	843,500	0.003166%	0.003202%
Bi-County Spec Educ Coop	302-0980	2,702,119	2,873,135	0.010413%	0.010905%
Big Hollow School District 38	049-0380	8,363,541	9,157,839	0.032230%	0.034760%
Bismarck CUSD 1	092-0010	3,896,651	2,241,087	0.015016%	0.008506%
Black Hawk Area Special Educ	302-0810	4,251,229	4,405,697	0.016383%	0.016723%
Bloom TWP HSD 206	016-2060	23,971,066	23,242,737	0.092375%	0.088222%
Bloomington SD 13	022-0130	9,707,895	9,188,303	0.037411%	0.034876%
Bloomington SD 87	064-0870	31,634,789	31,714,893	0.121909%	0.120379%
Blue Ridge CUSD 18	020-0180	4,326,406	4,478,082	0.016672%	0.016997%
Bluford USD 318	041-3180	2,232,404	352,140	0.008603%	0.001337%
BMP Tri-County Spec Educ Coop	307-0060	1,853,928	1,958,099	0.007145%	0.007432%
Bond County CUSD 2	003-0020	9,588,098	9,744,892	0.036949%	0.036988%
Boone-Winnebago Cntys ROE	308-1010	2,629,348	2,524,807	0.010133%	0.009583%
Bourbonnais SD 53	046-0530	11,486,976	11,746,219	0.044267%	0.044585%
Braceville School District 75	032-0750	651,485	746,298	0.002510%	0.002833%
Bradford CUSD 1	088-0010	737,697	791,434	0.002843%	0.003004%
Bradley Bourbonnais CHSD 307	046-3070	11,049,010	11,207,655	0.042579%	0.042540%
Bradley School District 61	046-0610	8,151,916	8,403,796	0.031415%	0.031898%
Breese SD 12	014-0120	1,889,692	2,196,768	0.007282%	0.008338%
Bremen CHSD 228	016-2280	45,474,260	44,546,142	0.175241%	0.169082%
Brimfield CUSD 309	072-3090	3,540,715	3,509,804	0.013645%	0.013322%
Brookfield SD 95	016-0950	6,826,156	6,720,601	0.026305%	0.025509%
Brooklyn USD 188	082-1880	852,492	782,296	0.003285%	0.002969%
Brookwood SD 167	016-1670	6,670,640	6,684,848	0.025706%	0.025373%
Brown County CUSD 1	005-0010	3,864,866	3,834,441	0.014894%	0.014554%
Brownstown CUSD 201	026-2010	1,826,022	1,830,369	0.007037%	0.006947%
Brussels CUSD 42	007-0420	823,435	853,422	0.003173%	0.003239%
Bsmck-Henng Rossvl-Alv Coop HS	092-0170	-	1,473,410	0.000000%	0.005593%
Buncombe CSD 43	044-0430	333,446	327,316	0.001285%	0.001242%
Bunker Hill CUSD 8	056-0080	3,789,520	2,300,354	0.014603%	0.008731%
Burbank SD 111	016-1110	19,486,642	19,747,002	0.075094%	0.074953%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Beecher City CUSD 20	\$ -	\$ -	\$ -	\$ 21,207	\$ 21,207
Beecher CUSD 200U	-	-	-	364,985	364,985
Belle Valley SD 119	-	-	-	195,197	195,197
Belleville Area Spec Ed	-	-	-	9	9
Belleville SD 118	-	-	-	483,730	483,730
Belleville THSD 201	-	-	-	759,178	759,178
Bellwood SD 88	-	-	-	1,172,821	1,172,821
Belvidere CUSD 100	-	-	-	2,223,217	2,223,217
Bement CUSD 5	-	-	-	141,493	141,493
Benjamin SD 25	-	-	-	143,176	143,176
Bensenville SD 2	-	-	-	191,408	191,408
Benton CCSD 47	-	-	-	9	9
Benton CHSD 103	-	-	-	6	6
Berkeley SD 87	-	-	-	696,245	696,245
Berwyn North SD 98	-	-	-	555,284	555,284
Berwyn South SD 100	-	-	-	34	34
Bethalto CUSD 8	-	-	-	343,324	343,324
Bethel School District 82	-	-	-	9,107	9,107
Bi-County Spec Educ Coop	-	-	-	155,262	155,262
Big Hollow School District 38	-	-	-	1,104,035	1,104,035
Bismarck CUSD 1	-	-	-	3	3
Black Hawk Area Special Educ	-	-	-	85,561	85,561
Bloom TWP HSD 206	-	-	-	36	36
Bloomington SD 13	-	-	-	319,675	319,675
Bloomington SD 87	-	-	-	332,109	332,109
Blue Ridge CUSD 18	-	-	-	97,521	97,521
Bluford USD 318	-	-	-	805,021	805,021
BMP Tri-County Spec Educ Coop	-	-	-	72,482	72,482
Bond County CUSD 2	-	-	-	330,415	330,415
Boone-Winnebago Cntys ROE	-	-	-	156,966	156,966
Bourbonnais SD 53	-	-	-	435,528	435,528
Braceville School District 75	-	-	-	81,084	81,084
Bradford CUSD 1	-	-	-	40,580	40,580
Bradley Bourbonnais CHSD 307	-	-	-	236,538	236,538
Bradley School District 61	-	-	-	121,721	121,721
Breese SD 12	-	-	-	531,305	531,305
Bremen CHSD 228	-	-	-	952,104	952,104
Brimfield CUSD 309	-	-	-	78,282	78,282
Brookfield SD 95	-	-	-	292,246	292,246
Brooklyn USD 188	-	-	-	1	1
Brookwood SD 167	-	-	-	10	10
Brown County CUSD 1	-	-	-	361,571	361,571
Brownstown CUSD 201	-	-	-	3	3
Brussels CUSD 42	-	-	-	56,679	56,679
Bsmck-Henng Rossvl-Alv Coop HS	-	-	-	1,407,775	1,407,775
Buncombe CSD 43	-	-	-	27,163	27,163
Bunker Hill CUSD 8	-	-	-	4	4
Burbank SD 111	-	-	-	889,940	889,940

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Beecher City CUSD 20	\$ 7,129	\$ 289,305	\$ 61	\$ 39,198	\$ 335,693
Beecher CUSD 200U	19,172	778,069	164	2,495	799,900
Belle Valley SD 119	18,001	730,543	154	177,707	926,405
Belleville Area Spec Ed	20,674	839,050	177	282,583	1,142,484
Belleville SD 118	78,611	3,190,382	672	444,403	3,714,068
Belleville THSD 201	111,341	4,518,691	952	14,861	4,645,845
Bellwood SD 88	53,555	2,173,487	458	275,834	2,503,334
Belvidere CUSD 100	175,691	7,130,274	1,503	23,424	7,330,892
Bement CUSD 5	6,725	272,924	58	91,676	371,383
Benjamin SD 25	20,782	843,424	178	93,754	958,138
Bensenville SD 2	53,274	2,162,099	456	856,912	3,072,741
Benton CCSD 47	20,143	817,483	172	17,457	855,255
Benton CHSD 103	13,507	548,167	116	172,734	734,524
Berkeley SD 87	51,715	2,098,828	442	6,725	2,157,710
Berwyn North SD 98	71,708	2,910,210	613	9,505	2,992,036
Berwyn South SD 100	79,071	3,209,050	676	705,102	3,993,899
Bethalto CUSD 8	44,379	1,801,101	380	525,744	2,371,604
Bethel School District 82	3,026	122,828	26	14,620	140,500
Bi-County Spec Educ Coop	10,309	418,377	88	1,316	430,090
Big Hollow School District 38	32,858	1,333,535	281	4,074	1,370,748
Bismarck CUSD 1	8,041	326,340	69	1,815,374	2,149,824
Black Hawk Area Special Educ	15,808	641,544	135	41,684	699,171
Bloom TWP HSD 206	83,395	3,384,533	713	1,157,498	4,626,139
Bloomington SD 13	32,968	1,337,971	282	642,829	2,014,050
Bloomington SD 87	113,794	4,618,221	973	400,480	5,133,468
Blue Ridge CUSD 18	16,067	652,084	137	2,107	670,395
Bluford USD 318	1,263	51,277	11	1,830,165	1,882,716
BMP Tri-County Spec Educ Coop	7,026	285,132	60	25,002	317,220
Bond County CUSD 2	34,965	1,419,020	299	4,670	1,458,954
Boone-Winnebago Cntys ROE	9,059	367,654	77	139,531	516,321
Bourbonnais SD 53	42,146	1,710,447	361	5,595	1,758,549
Braceville School District 75	2,678	108,674	23	49,669	161,044
Bradford CUSD 1	2,840	115,246	24	158,696	276,806
Bradley Bourbonnais CHSD 307	40,213	1,632,023	344	15,028	1,687,608
Bradley School District 61	30,153	1,223,734	258	128,102	1,382,247
Breese SD 12	7,882	319,886	67	920	328,755
Bremen CHSD 228	159,832	6,486,667	1,367	1,572,471	8,220,337
Brimfield CUSD 309	12,593	511,086	108	82,924	606,711
Brookfield SD 95	24,114	978,632	206	203,783	1,206,735
Brooklyn USD 188	2,807	113,915	24	80,402	197,148
Brookwood SD 167	23,985	973,426	205	182,875	1,180,491
Brown County CUSD 1	13,758	558,359	118	87,348	659,583
Brownstown CUSD 201	6,567	266,532	56	29,245	302,400
Brussels CUSD 42	3,062	124,273	26	401	127,762
Bsmck-Hennig Rossvl-Alv Coop HS	5,287	214,553	45	-	219,885
Buncombe CSD 43	1,174	47,663	10	10,884	59,731
Bunker Hill CUSD 8	8,254	334,970	71	1,645,085	1,988,380
Burbank SD 111	70,853	2,875,495	606	45,074	2,992,028

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Beecher City CUSD 20	\$ 106,881	\$ (2,245)	\$ 104,636
Beecher CUSD 200U	287,451	62,173	349,624
Belle Valley SD 119	269,893	7,850	277,743
Belleville Area Spec Ed	309,980	(47,935)	262,045
Belleville SD 118	1,178,660	18,711	1,197,371
Belleville THSD 201	1,669,392	133,677	1,803,069
Bellwood SD 88	802,977	169,959	972,936
Belvidere CUSD 100	2,634,220	395,619	3,029,839
Bement CUSD 5	100,830	11,463	112,293
Benjamin SD 25	311,596	11,396	322,992
Bensenville SD 2	798,769	(98,113)	700,656
Benton CCSD 47	302,012	(3,096)	298,916
Benton CHSD 103	202,516	(26,966)	175,550
Berkeley SD 87	775,394	115,060	890,454
Berwyn North SD 98	1,075,152	94,653	1,169,805
Berwyn South SD 100	1,185,556	(110,386)	1,075,170
Bethalto CUSD 8	665,401	(19,241)	646,160
Bethel School District 82	45,378	(1,244)	44,134
Bi-County Spec Educ Coop	154,566	24,631	179,197
Big Hollow School District 38	492,663	182,632	675,295
Bismarck CUSD 1	120,564	(285,733)	(165,169)
Black Hawk Area Special Educ	237,013	5,680	242,693
Bloom TWP HSD 206	1,250,387	(182,158)	1,068,229
Bloomington SD 13	494,302	(41,619)	452,683
Bloomington SD 87	1,706,163	(2,133)	1,704,030
Blue Ridge CUSD 18	240,907	15,133	256,040
Bluford USD 318	18,944	(137,235)	(118,291)
BMP Tri-County Spec Educ Coop	105,340	6,682	112,022
Bond County CUSD 2	524,245	58,854	583,099
Boone-Winnebago Cntys ROE	135,827	6,854	142,681
Bourbonnais SD 53	631,910	75,890	707,800
Braceville School District 75	40,149	3,537	43,686
Bradford CUSD 1	42,577	(22,520)	20,057
Bradley Bourbonnais CHSD 307	602,937	40,458	643,395
Bradley School District 61	452,098	(4,407)	447,691
Breese SD 12	118,179	89,164	207,343
Bremen CHSD 228	2,396,444	(71,214)	2,325,230
Brimfield CUSD 309	188,817	1,325	190,142
Brookfield SD 95	361,548	21,405	382,953
Brooklyn USD 188	42,085	(12,470)	29,615
Brookwood SD 167	359,624	(30,952)	328,672
Brown County CUSD 1	206,281	52,049	258,330
Brownstown CUSD 201	98,468	(4,707)	93,761
Brussels CUSD 42	45,911	9,770	55,681
Bsmck-Henng Rossvl-Alv Coop HS	79,265	217,922	297,187
Buncombe CSD 43	17,609	3,240	20,849
Bunker Hill CUSD 8	123,752	(259,113)	(135,361)
Burbank SD 111	1,062,327	154,282	1,216,609

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Bureau Valley CUSD 340	006-3400	\$ 6,111,086	\$ 6,198,978	0.023549%	0.023529%
Burnham SD 154 5	016-1545	1,038,793	976,077	0.004003%	0.003705%
Bushnell-Prairie CUSD 170	062-1700	3,329,330	3,354,147	0.012830%	0.012731%
Butler SD 53	022-0530	5,641,824	5,826,543	0.021742%	0.022116%
Byron CUSD 226	071-2260	12,036,511	12,373,803	0.046384%	0.046967%
Cahokia CUSD 187	082-1870	21,153,346	21,336,532	0.081517%	0.080986%
Cairo CUSD 1	002-0010	2,524,686	1,986,736	0.009729%	0.007541%
Calhoun CUSD 40	007-0400	2,506,498	2,614,015	0.009659%	0.009922%
Calhoun-Grne-Jrsy-Macoupin ROE	306-0560	309,981	357,332	0.001194%	0.001356%
Calumet City SD 155	016-1550	7,279,146	7,306,240	0.028051%	0.027732%
Calumet Public SD 132	016-1320	4,707,473	4,489,154	0.018141%	0.017039%
Cambridge CUSD 227	037-2270	2,859,463	2,861,456	0.011020%	0.010861%
Camp Point CUSD 3	001-0030	4,285,866	4,072,821	0.016516%	0.015459%
Canton Union SD 66	029-0660	11,883,543	11,362,670	0.045795%	0.043129%
Capital Area Career Center	306-0840	1,515,313	1,461,184	0.005839%	0.005546%
Carbon Cliff-Barstow SD 36	081-0360	1,965,699	2,004,662	0.007575%	0.007609%
Carbondale CHSD 165	039-1650	7,214,371	7,373,864	0.027801%	0.027989%
Carbondale Elementary SD 95	039-0950	11,710,402	12,155,414	0.045128%	0.046138%
Career Center of Southern IL	306-0670	1,002,614	866,892	0.003864%	0.003290%
Career Development System	314-0160	127,685	129,570	0.000492%	0.000492%
Career Tec	306-0890	342,140	321,674	0.001319%	0.001221%
Carlinville CUSD 1	056-0010	6,095,865	6,039,005	0.023491%	0.022922%
Carlyle CUSD 1	014-0010	5,788,887	5,599,322	0.022308%	0.021253%
Carmi-White Cnty CUSD 5	097-0050	6,807,697	6,733,538	0.026234%	0.025558%
Carrier Mills-Stonefort SD 2	083-0020	2,336,517	2,360,657	0.009004%	0.008960%
Carroll-JoDav-Stephenson ROE	302-0080	1,253,388	1,133,112	0.004830%	0.004301%
Carrollton CUSD 1	031-0010	2,971,406	2,744,435	0.011451%	0.010417%
Carterville CUSD 5	100-0050	8,050,108	8,200,145	0.031022%	0.031125%
Carthage Elementary Dist 317	034-3170	1,734,677	1,695,563	0.006685%	0.006436%
Cary CCSD 26	063-0260	13,494,363	14,109,472	0.052002%	0.053555%
Casey Westfield CUSD 4C	412-0040	4,329,269	4,324,100	0.016684%	0.016413%
Cass SD 63	022-0630	5,966,521	5,467,037	0.022993%	0.020751%
Center Cass SD 66	022-0660	8,223,337	8,387,101	0.031690%	0.031835%
Central A & M CUSD 21	087-0210	4,864,664	4,855,996	0.018747%	0.018432%
Central CHS 71	014-0710	3,948,679	4,161,905	0.015217%	0.015797%
Central City SD 133	058-1330	1,104,906	1,111,423	0.004258%	0.004219%
Central CUSD 301	045-3010	24,193,440	25,750,298	0.093232%	0.097739%
Central CUSD 4	038-0040	5,724,809	5,556,508	0.022061%	0.021091%
Central School District 104	082-1040	3,358,747	3,189,773	0.012944%	0.012107%
Central School District 51	090-0510	4,876,702	5,102,278	0.018793%	0.019367%
Central Stickney SD 110	016-1100	2,465,723	2,678,367	0.009502%	0.010166%
Centralia HSD 200	058-2000	5,435,782	5,405,089	0.020948%	0.020516%
Centralia SD 135	058-1350	7,228,581	7,256,935	0.027856%	0.027545%
Century CUSD 100	077-1000	1,661,572	1,810,198	0.006403%	0.006871%
Cerro Gordo CUSD 100	074-1000	2,764,447	3,048,674	0.010653%	0.011572%
Chadwick Milledgeville SD 399	008-3990	2,863,490	2,922,354	0.011035%	0.011092%
Champaign CUSD 4	010-0040	68,139,703	69,722,319	0.262585%	0.264642%
Champaign-Ford Cntys ROE	302-0270	1,714,926	1,805,833	0.006609%	0.006854%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Bureau Valley CUSD 340	\$ -	\$ -	\$ -	\$ 198,802	\$ 198,802
Burnham SD 154 5	-	-	-	2	2
Bushnell-Prairie CUSD 170	-	-	-	5,398	5,398
Butler SD 53	-	-	-	253,649	253,649
Byron CUSD 226	-	-	-	146,651	146,651
Cahokia CUSD 187	-	-	-	33	33
Cairo CUSD 1	-	-	-	69,975	69,975
Calhoun CUSD 40	-	-	-	142,673	142,673
Calhoun-Grne-Jrsy-Macoupin ROE	-	-	-	59,261	59,261
Calumet City SD 155	-	-	-	152,130	152,130
Calumet Public SD 132	-	-	-	2,766	2,766
Cambridge CUSD 227	-	-	-	147,629	147,629
Camp Point CUSD 3	-	-	-	69,360	69,360
Canton Union SD 66	-	-	-	149,483	149,483
Capital Area Career Center	-	-	-	31,423	31,423
Carbon Cliff-Barstow SD 36	-	-	-	8,548	8,548
Carbondale CHSD 165	-	-	-	98,696	98,696
Carbondale Elementary SD 95	-	-	-	1,142,462	1,142,462
Career Center of Southern IL	-	-	-	1	1
Career Development System	-	-	-	794	794
Career Tec	-	-	-	15,736	15,736
Carlinville CUSD 1	-	-	-	17,316	17,316
Carlyle CUSD 1	-	-	-	9	9
Carmi-White Cnty CUSD 5	-	-	-	165,568	165,568
Carrier Mills-Stonefort SD 2	-	-	-	39,432	39,432
Carroll-JoDav-Stephenson ROE	-	-	-	126,762	126,762
Carrollton CUSD 1	-	-	-	115,817	115,817
Carterville CUSD 5	-	-	-	312,553	312,553
Carthage Elementary Dist 317	-	-	-	170,171	170,171
Cary CCSD 26	-	-	-	911,431	911,431
Casey Westfield CUSD 4C	-	-	-	110,688	110,688
Cass SD 63	-	-	-	242,418	242,418
Center Cass SD 66	-	-	-	236,756	236,756
Central A & M CUSD 21	-	-	-	101,938	101,938
Central CHS 71	-	-	-	264,383	264,383
Central City SD 133	-	-	-	79,045	79,045
Central CUSD 301	-	-	-	1,892,259	1,892,259
Central CUSD 4	-	-	-	9	9
Central School District 104	-	-	-	69,587	69,587
Central School District 51	-	-	-	319,673	319,673
Central Stickney SD 110	-	-	-	198,453	198,453
Centralia HSD 200	-	-	-	8	8
Centralia SD 135	-	-	-	258,582	258,582
Century CUSD 100	-	-	-	117,762	117,762
Cerro Gordo CUSD 100	-	-	-	404,010	404,010
Chadwick Milledgeville SD 399	-	-	-	145,247	145,247
Champaign CUSD 4	-	-	-	2,827,807	2,827,807
Champaign-Ford Cntys ROE	-	-	-	98,813	98,813

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Bureau Valley CUSD 340	\$ 22,242	\$ 902,675	\$ 190	\$ 8,172	\$ 933,279
Burnham SD 154 5	3,502	142,133	30	116,928	262,593
Bushnell-Prairie CUSD 170	12,035	488,420	103	26,491	527,049
Butler SD 53	20,906	848,442	179	2,748	872,275
Byron CUSD 226	44,397	1,801,833	380	305,097	2,151,707
Cahokia CUSD 187	76,556	3,106,957	655	429,311	3,613,479
Cairo CUSD 1	7,128	289,302	61	552,055	848,546
Calhoun CUSD 40	9,379	380,645	80	1,221	391,325
Calhoun-Grne-Jrsy-Macoupin ROE	1,282	52,034	11	151	53,478
Calumet City SD 155	26,215	1,063,911	224	83,874	1,174,224
Calumet Public SD 132	16,107	653,696	138	279,576	949,517
Cambridge CUSD 227	10,267	416,676	88	41,213	468,244
Camp Point CUSD 3	14,613	593,071	125	268,180	875,989
Canton Union SD 66	40,769	1,654,596	349	676,858	2,372,572
Capital Area Career Center	5,243	212,773	45	74,567	292,628
Carbon Cliff-Barstow SD 36	7,193	291,913	62	4,157	303,325
Carbondale CHSD 165	26,458	1,073,758	226	3,514	1,103,956
Carbondale Elementary SD 95	43,614	1,770,032	373	5,704	1,819,723
Career Center of Southern IL	3,110	126,234	27	167,690	297,061
Career Development System	465	18,868	4	125	19,462
Career Tec	1,154	46,841	10	24,714	72,719
Carlinville CUSD 1	21,668	879,381	185	146,246	1,047,480
Carlyle CUSD 1	20,090	815,355	172	327,167	1,162,784
Carmi-White Cnty CUSD 5	24,160	980,516	207	173,507	1,178,390
Carrier Mills-Stonefort SD 2	8,470	343,751	72	12,167	364,460
Carroll-JoDav-Stephenson ROE	4,066	165,000	35	133,818	302,919
Carrollton CUSD 1	9,847	399,636	84	261,666	671,233
Carterville CUSD 5	29,422	1,194,079	252	3,921	1,227,674
Carthage Elementary Dist 317	6,084	246,903	52	63,528	316,567
Cary CCSD 26	50,625	2,054,576	433	6,573	2,112,207
Casey Westfield CUSD 4C	15,515	629,662	133	70,219	715,529
Cass SD 63	19,616	796,092	168	567,202	1,383,078
Center Cass SD 66	30,093	1,221,303	257	4,005	1,255,658
Central A & M CUSD 21	17,423	707,115	149	81,635	806,322
Central CHS 71	14,933	606,043	128	1,923	623,027
Central City SD 133	3,988	161,842	34	10,435	176,299
Central CUSD 301	92,393	3,749,676	790	11,784	3,854,643
Central CUSD 4	19,937	809,121	171	338,629	1,167,858
Central School District 104	11,445	464,485	98	212,092	688,120
Central School District 51	18,307	742,977	157	2,375	763,816
Central Stickney SD 110	9,610	390,015	82	1,201	400,908
Centralia HSD 200	19,394	787,072	166	171,464	978,096
Centralia SD 135	26,038	1,056,732	223	81,907	1,164,900
Century CUSD 100	6,495	263,595	56	72,579	342,725
Cerro Gordo CUSD 100	10,939	443,938	94	1,347	456,318
Chadwick Milledgeville SD 399	10,485	425,544	90	1,395	437,514
Champaign CUSD 4	250,165	10,152,741	2,140	33,190	10,438,236
Champaign-Ford Cntys ROE	6,479	262,960	55	835	270,329

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Bureau Valley CUSD 340	\$ 333,486	\$ 34,735	\$ 368,221
Burnham SD 154 5	52,510	(19,217)	33,293
Bushnell-Prairie CUSD 170	180,443	(3,165)	177,278
Butler SD 53	313,450	43,022	356,472
Byron CUSD 226	665,672	(32,670)	633,002
Cahokia CUSD 187	1,147,839	(74,343)	1,073,496
Cairo CUSD 1	106,880	(72,791)	34,089
Calhoun CUSD 40	140,626	23,906	164,532
Calhoun-Grne-Jrsy-Macoupin ROE	19,223	9,641	28,864
Calumet City SD 155	393,053	14,531	407,584
Calumet Public SD 132	241,503	(42,837)	198,666
Cambridge CUSD 227	153,937	20,376	174,313
Camp Point CUSD 3	219,105	(28,982)	190,123
Canton Union SD 66	611,276	(77,802)	533,474
Capital Area Career Center	78,607	(5,860)	72,747
Carbon Cliff-Barstow SD 36	107,845	569	108,414
Carbondale CHSD 165	396,691	16,017	412,708
Carbondale Elementary SD 95	653,924	199,520	853,444
Career Center of Southern IL	46,636	(26,582)	20,054
Career Development System	6,970	123	7,093
Career Tec	17,305	(974)	16,331
Carlinville CUSD 1	324,880	(19,576)	305,304
Carlyle CUSD 1	301,226	(52,287)	248,939
Carmi-White Cnty CUSD 5	362,243	3,101	365,344
Carrier Mills-Stonefort SD 2	126,996	5,243	132,239
Carroll-JoDav-Stephenson ROE	60,958	2,275	63,233
Carrollton CUSD 1	147,642	(19,525)	128,117
Carterville CUSD 5	441,142	55,322	496,464
Carthage Elementary Dist 317	91,216	21,027	112,243
Cary CCSD 26	759,046	153,790	912,836
Casey Westfield CUSD 4C	232,623	9,162	241,785
Cass SD 63	294,110	(43,884)	250,226
Center Cass SD 66	451,200	41,268	492,468
Central A & M CUSD 21	261,238	5,800	267,038
Central CHS 71	223,898	43,734	267,632
Central City SD 133	59,791	12,716	72,507
Central CUSD 301	1,385,286	311,004	1,696,290
Central CUSD 4	298,923	(54,935)	243,988
Central School District 104	171,600	(20,246)	151,354
Central School District 51	274,487	53,733	328,220
Central Stickney SD 110	144,088	31,337	175,425
Centralia HSD 200	290,777	(28,218)	262,559
Centralia SD 135	390,401	34,156	424,557
Century CUSD 100	97,383	5,057	102,440
Cerro Gordo CUSD 100	164,009	66,907	230,916
Chadwick Milledgeville SD 399	157,214	25,722	182,936
Champaign CUSD 4	3,750,845	493,366	4,244,211
Champaign-Ford Cntys ROE	97,148	16,131	113,279

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Chaney-Monge SD 88	099-0880	\$ 2,257,735	\$ 2,356,061	0.008701%	0.008943%
Channahon School District 17	099-0170	5,941,241	6,293,682	0.022896%	0.023889%
Charleston CUSD 1	015-0010	11,926,243	11,753,614	0.045959%	0.044613%
Chester CUSD 139	079-1390	4,618,259	4,400,149	0.017797%	0.016701%
Chester-East Lincoln CCSD 61	054-0610	1,227,693	1,443,009	0.004731%	0.005477%
Chicago Heights SD 170	016-1700	19,802,765	19,487,221	0.076312%	0.073967%
Chicago Ridge SD 127 5	016-1275	8,687,711	8,406,980	0.033479%	0.031910%
Christopher USD 99	028-0990	4,792,272	4,114,890	0.018468%	0.015619%
Cicero SD 99	016-0990	75,329,344	76,894,999	0.290291%	0.291867%
Cissna Park CUSD 6	038-0060	1,590,101	1,620,173	0.006128%	0.006150%
Clay City CUSD 10	013-0100	1,353,657	1,419,034	0.005216%	0.005386%
Clinton CUSD 15	020-0150	9,823,104	9,614,395	0.037855%	0.036493%
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	301-0150	740,567	913,647	0.002854%	0.003468%
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	308-1200	606,389	597,115	0.002337%	0.002266%
Coal City CUSD 1	032-0010	14,236,147	14,540,889	0.054861%	0.055192%
Cobden Unit District 17	091-0170	2,906,802	2,835,776	0.011202%	0.010764%
Collinsville CUSD 10	057-0100	34,522,295	34,018,922	0.133036%	0.129124%
Colona School District 190	037-1900	1,814,867	1,769,363	0.006994%	0.006716%
Columbia CUSD 4	067-0040	10,488,960	10,314,601	0.040420%	0.039151%
Community Consolidated SD146	016-1460	18,856,377	19,045,550	0.072666%	0.072290%
Community Consolidated SD 180	022-1800	5,472,182	5,301,868	0.021088%	0.020124%
Community CSD 204	073-2040	836,498	837,293	0.003223%	0.003178%
Community CSD 59	016-0590	60,946,501	62,845,582	0.234865%	0.238541%
Community CSD 93	022-0930	34,493,615	35,478,858	0.132926%	0.134666%
Community High School Dist 117	049-1170	19,325,605	19,975,715	0.074474%	0.075821%
Community HSD 155	063-1550	55,816,646	54,310,405	0.215097%	0.206144%
Community HSD 218	016-2180	55,532,274	56,181,867	0.214001%	0.213247%
Community Unit SD 200	022-2000	98,646,952	100,385,037	0.380149%	0.381028%
Community USD 300	045-3000	124,485,967	126,417,457	0.479722%	0.479838%
Community USD 4	001-0040	2,926,338	3,077,872	0.011277%	0.011683%
Consolidated HSD 230	016-2300	68,324,151	67,804,420	0.263296%	0.257363%
Cook County SD 130	016-1300	23,060,409	22,917,947	0.088866%	0.086989%
Coop Association For Spec Educ	302-0440	10,294,499	9,281,705	0.039671%	0.035230%
Cornell CCSD 426	053-4260	661,695	639,474	0.002550%	0.002427%
Coulterville USD 1	079-0010	1,351,401	1,493,817	0.005208%	0.005670%
Country Club Hills SD 160	016-1600	7,861,221	7,607,877	0.030294%	0.028877%
Cowden-Herrick CUD 3A	087-0030	1,998,880	1,986,545	0.007703%	0.007540%
Crab Orchard CUSD 3	100-0030	1,732,860	1,798,291	0.006678%	0.006826%
Crescent - Iroquois CUSD 249	038-2490	834,168	568,361	0.003215%	0.002157%
Creston CCSD 161	071-1610	794,559	765,388	0.003062%	0.002905%
Crete Monee CUSD 201U	099-2010	30,549,435	31,755,432	0.117726%	0.120533%
Creve Coeur SD 76	090-0760	3,203,852	3,076,000	0.012346%	0.011675%
Crystal Lake CCSD 47	063-0470	48,506,772	49,399,913	0.186927%	0.187505%
Cumberland CUSD 77	018-0770	4,492,436	4,535,235	0.017312%	0.017214%
Cypress School District 64	044-0640	617,100	556,922	0.002378%	0.002114%
Dakota CUSD 201	089-2010	4,578,477	4,430,828	0.017644%	0.016818%
Dallas Elementary SD 327	034-3270	906,470	931,111	0.003493%	0.003534%
Dalzell SD 98	006-0980	307,829	305,105	0.001186%	0.001158%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Chaney-Monge SD 88	\$ -	\$ -	\$ -	\$ 120,444	\$ 120,444
Channahon School District 17	-	-	-	654,289	654,289
Charleston CUSD 1	-	-	-	18	18
Chester CUSD 139	-	-	-	59,631	59,631
Chester-East Lincoln CCSD 61	-	-	-	298,644	298,644
Chicago Heights SD 170	-	-	-	691,750	691,750
Chicago Ridge SD 127 5	-	-	-	325,394	325,394
Christopher USD 99	-	-	-	346,470	346,470
Cicero SD 99	-	-	-	4,870,705	4,870,705
Cissna Park CUSD 6	-	-	-	21,067	21,067
Clay City CUSD 10	-	-	-	42,715	42,715
Clinton CUSD 15	-	-	-	364,096	364,096
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	-	-	-	223,595	223,595
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	-	-	-	16,810	16,810
Coal City CUSD 1	-	-	-	873,794	873,794
Cobden Unit District 17	-	-	-	38,809	38,809
Collinsville CUSD 10	-	-	-	608,110	608,110
Colona School District 190	-	-	-	3	3
Columbia CUSD 4	-	-	-	113,512	113,512
Community Consolidated SD146	-	-	-	345,662	345,662
Community Consolidated SD 180	-	-	-	8	8
Community CSD 204	-	-	-	1	1
Community CSD 59	-	-	-	2,713,622	2,713,622
Community CSD 93	-	-	-	1,710,569	1,710,569
Community High School Dist 117	-	-	-	674,855	674,855
Community HSD 155	-	-	-	698,571	698,571
Community HSD 218	-	-	-	1,509,071	1,509,071
Community Unit SD 200	-	-	-	785,301	785,301
Community USD 300	-	-	-	6,469,910	6,469,910
Community USD 4	-	-	-	102,088	102,088
Consolidated HSD 230	-	-	-	1,677,318	1,677,318
Cook County SD 130	-	-	-	36	36
Coop Association For Spec Educ	-	-	-	14	14
Cornell CCSD 426	-	-	-	47,103	47,103
Coulterville USD 1	-	-	-	116,355	116,355
Country Club Hills SD 160	-	-	-	12	12
Cowden-Herrick CUD 3A	-	-	-	137,840	137,840
Crab Orchard CUSD 3	-	-	-	38,756	38,756
Crescent - Iroquois CUSD 249	-	-	-	72,808	72,808
Creston CCSD 161	-	-	-	1	1
Crete Monee CUSD 201U	-	-	-	1,802,692	1,802,692
Creve Coeur SD 76	-	-	-	85,379	85,379
Crystal Lake CCSD 47	-	-	-	1,114,475	1,114,475
Cumberland CUSD 77	-	-	-	108,798	108,798
Cypress School District 64	-	-	-	1	1
Dakota CUSD 201	-	-	-	7	7
Dallas Elementary SD 327	-	-	-	63,843	63,843
Dalzell SD 98	-	-	-	29,417	29,417

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As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Chaney-Monge SD 88	\$ 8,454	\$ 343,082	\$ 72	\$ 1,100	\$ 352,708
Channahon School District 17	22,582	916,466	193	2,894	942,135
Charleston CUSD 1	42,172	1,711,524	361	513,553	2,267,610
Chester CUSD 139	15,788	640,736	135	278,032	934,691
Chester-East Lincoln CCSD 61	5,178	210,126	44	598	215,946
Chicago Heights SD 170	69,920	2,837,667	598	600,090	3,508,275
Chicago Ridge SD 127 5	30,164	1,224,197	258	399,225	1,653,844
Christopher USD 99	14,764	599,197	126	719,467	1,333,554
Cicero SD 99	275,901	11,197,203	2,360	36,692	11,512,156
Cissna Park CUSD 6	5,813	235,924	50	775	242,562
Clay City CUSD 10	5,092	206,635	44	28,212	239,983
Clinton CUSD 15	34,497	1,400,017	295	347,532	1,782,341
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	3,278	133,042	28	361	136,709
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	2,142	86,950	18	18,004	107,114
Coal City CUSD 1	52,173	2,117,398	446	6,934	2,176,951
Cobden Unit District 17	10,175	412,937	87	111,692	534,891
Collinsville CUSD 10	122,060	4,953,726	1,044	1,001,504	6,078,334
Colona School District 190	6,349	257,649	54	77,026	341,078
Columbia CUSD 4	37,009	1,501,979	317	324,753	1,864,058
Community Consolidated SD146	68,336	2,773,352	585	103,586	2,945,859
Community Consolidated SD 180	19,023	772,041	163	346,621	1,137,848
Community CSD 204	3,004	121,924	26	16,964	141,918
Community CSD 59	225,491	9,151,372	1,929	29,686	9,408,478
Community CSD 93	127,299	5,166,318	1,089	16,801	5,311,507
Community High School Dist 117	71,673	2,908,800	613	9,413	2,990,499
Community HSD 155	194,867	7,908,507	1,667	2,280,791	10,385,832
Community HSD 218	201,581	8,181,023	1,724	216,707	8,601,035
Community Unit SD 200	360,183	14,617,747	3,081	48,049	15,029,060
Community USD 300	453,588	18,408,505	3,880	60,635	18,926,608
Community USD 4	11,043	448,190	94	230,646	689,973
Consolidated HSD 230	243,283	9,873,462	2,081	1,526,827	11,645,653
Cook County SD 130	82,230	3,337,238	703	509,750	3,929,921
Coop Association For Spec Educ	33,303	1,351,572	285	2,255,698	3,640,858
Cornell CCSD 426	2,294	93,118	20	31,208	126,640
Coulterville USD 1	5,360	217,525	46	42,529	265,460
Country Club Hills SD 160	27,297	1,107,835	234	572,945	1,708,311
Cowden-Herrick CUD 3A	7,128	289,274	61	41,926	338,389
Crab Orchard CUSD 3	6,452	261,861	55	844	269,212
Crescent - Iroquois CUSD 249	2,039	82,763	17	266,544	351,363
Creston CCSD 161	2,746	111,453	23	83,202	197,424
Crete Monee CUSD 201U	113,939	4,624,124	975	14,880	4,753,918
Creve Coeur SD 76	11,037	447,917	94	170,467	629,515
Crystal Lake CCSD 47	177,248	7,193,457	1,516	23,627	7,395,848
Cumberland CUSD 77	16,273	660,406	139	26,848	703,666
Cypress School District 64	1,998	81,097	17	83,603	166,715
Dakota CUSD 201	15,898	645,203	136	295,773	957,010
Dallas Elementary SD 327	3,341	135,585	29	442	139,397
Dalzell SD 98	1,095	44,428	9	7,244	52,776

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Chaney-Monge SD 88	\$ 126,749	\$ 20,031	\$ 146,780
Channahon School District 17	338,581	111,547	450,128
Charleston CUSD 1	632,308	(84,154)	548,154
Chester CUSD 139	236,714	(32,277)	204,437
Chester-East Lincoln CCSD 61	77,629	49,079	126,708
Chicago Heights SD 170	1,048,352	32,393	1,080,745
Chicago Ridge SD 127 5	452,269	(2,858)	449,411
Christopher USD 99	221,368	(48,555)	172,813
Cicero SD 99	4,136,713	866,725	5,003,438
Cissna Park CUSD 6	87,160	3,535	90,695
Clay City CUSD 10	76,340	1,492	77,832
Clinton CUSD 15	517,225	12,153	529,378
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	49,151	36,389	85,540
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	32,123	256	32,379
Coal City CUSD 1	782,255	155,097	937,352
Cobden Unit District 17	152,556	(10,284)	142,272
Collinsville CUSD 10	1,830,113	(45,117)	1,784,996
Colona School District 190	95,186	(12,112)	83,074
Columbia CUSD 4	554,894	(29,807)	525,087
Community Consolidated SD146	1,024,592	46,453	1,071,045
Community Consolidated SD 180	285,224	(56,432)	228,792
Community CSD 204	45,044	(2,773)	42,271
Community CSD 59	3,380,897	462,408	3,843,305
Community CSD 93	1,908,653	295,707	2,204,360
Community High School Dist 117	1,074,632	111,717	1,186,349
Community HSD 155	2,921,731	(227,009)	2,694,722
Community HSD 218	3,022,410	239,608	3,262,018
Community Unit SD 200	5,400,404	127,894	5,528,298
Community USD 300	6,800,867	1,162,429	7,963,296
Community USD 4	165,580	(26,057)	139,523
Consolidated HSD 230	3,647,668	67,172	3,714,840
Cook County SD 130	1,232,914	(79,894)	1,153,020
Coop Association For Spec Educ	499,327	(379,544)	119,783
Cornell CCSD 426	34,402	3,709	38,111
Coulterville USD 1	80,363	10,293	90,656
Country Club Hills SD 160	409,280	(94,459)	314,821
Cowden-Herrick CUD 3A	106,870	18,500	125,370
Crab Orchard CUSD 3	96,743	5,887	102,630
Crescent - Iroquois CUSD 249	30,576	(28,058)	2,518
Creston CCSD 161	41,175	(14,047)	27,128
Crete Monee CUSD 201U	1,708,344	305,609	2,013,953
Creve Coeur SD 76	165,479	(10,935)	154,544
Crystal Lake CCSD 47	2,657,562	194,089	2,851,651
Cumberland CUSD 77	243,982	15,531	259,513
Cypress School District 64	29,961	(13,398)	16,563
Dakota CUSD 201	238,365	(48,130)	190,235
Dallas Elementary SD 327	50,091	11,231	61,322
Dalzell SD 98	16,414	4,214	20,628

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Damiansville SD 62	014-0620	\$ 556,386	\$ 560,753	0.002144%	0.002128%
Danville CCSD 118	092-1180	31,868,665	32,251,789	0.122810%	0.122417%
Darien SD 61	022-0610	11,263,860	10,330,122	0.043407%	0.039210%
Decatur School District 61	055-0610	46,422,161	47,420,526	0.178894%	0.179992%
Deer Creek-Mackinaw CUSD 701	090-7010	5,504,013	5,314,410	0.021211%	0.020172%
Deer Park CCSD 82	050-0820	595,001	600,614	0.002293%	0.002280%
Deerfield School District 109	049-1090	28,823,681	29,088,556	0.111076%	0.110410%
DeKalb County ROE	302-0190	-	54,628	0.000000%	0.000207%
DeKalb CUSD 428	019-4280	42,269,338	41,496,322	0.162890%	0.157506%
DeLand-Weldon CUSD 57	074-0570	1,369,668	1,311,237	0.005278%	0.004977%
Delavan CUSD 703	090-7030	2,890,157	2,902,441	0.011138%	0.011017%
Depue USD 103	006-1030	2,366,728	2,500,091	0.009120%	0.009489%
Des Plaines CCSD 62	016-0620	44,204,590	45,181,519	0.170348%	0.171494%
Desoto CCSD 86	039-0860	1,167,863	1,274,476	0.004501%	0.004837%
Diamond Lake SD 76	049-0760	8,292,626	8,070,213	0.031957%	0.030632%
Dieterich CUSD 30	025-0300	2,387,285	2,369,564	0.009200%	0.008994%
Dimmick CCSD 175	050-1750	987,901	977,737	0.003807%	0.003711%
District 50 Schools	090-0500	3,356,002	3,281,030	0.012933%	0.012454%
Dixon USD 170	052-1700	14,116,237	14,079,843	0.054399%	0.053442%
Dolton SD 148	016-1480	17,334,758	17,456,307	0.066802%	0.066258%
Dolton SD 149	016-1490	19,538,151	18,819,209	0.075293%	0.071431%
Dongola Unit District 66	091-0660	1,170,365	1,043,112	0.004510%	0.003959%
Donovan CUSD 3	038-0030	1,555,176	1,535,300	0.005993%	0.005827%
Downers Grove CHS 99	022-0990	48,915,862	48,905,700	0.188504%	0.185629%
Downers Grove GSD 58	022-0580	36,857,598	36,874,634	0.142035%	0.139964%
Dunlap CUSD 323	072-3230	21,537,060	21,852,590	0.082996%	0.082945%
Dupage County ROE	301-0220	101,409	102,492	0.000391%	0.000389%
DuPage HSD 88	022-0880	34,629,431	34,916,359	0.133449%	0.132531%
Dupo CUSD 196	082-1960	5,693,946	5,654,540	0.021942%	0.021463%
Duquoin CUSD 300	073-3000	7,219,207	7,365,501	0.027820%	0.027957%
Durand CUSD 322	101-3220	4,208,274	4,535,275	0.016217%	0.017214%
Dwight Common SD 232	053-2320	2,493,553	2,395,533	0.009609%	0.009093%
Dwight Township HSD 230	053-2300	2,144,772	2,261,609	0.008265%	0.008584%
Earlville CUSD 9	050-0090	668,354	3,996,128	0.002576%	0.015168%
East Alton SD 13	057-0130	5,157,608	5,032,047	0.019875%	0.019100%
East Alton-Wood River CHS 14	057-0140	3,597,654	3,608,649	0.013864%	0.013697%
East Coloma-Nelson CESD 20	098-0200	1,712,430	1,611,456	0.006599%	0.006117%
East Dubuque USD 119	043-1190	3,170,631	3,275,422	0.012219%	0.012432%
East Maine SD 63	016-0630	25,445,170	25,487,355	0.098056%	0.096741%
East Moline SD 37	081-0370	17,041,242	17,168,429	0.065671%	0.065166%
East Peoria CHSD 309	090-3090	6,047,532	6,142,441	0.023305%	0.023315%
East Peoria SD 86	090-0860	8,810,186	8,779,352	0.033951%	0.033323%
East Prairie SD 73	016-0730	4,635,194	4,843,487	0.017862%	0.018384%
East St Louis SD 189	082-1890	35,604,412	35,137,419	0.137206%	0.133370%
Eastern IL Area Spec Educ Coop	302-2000	5,609,694	5,471,729	0.021618%	0.020769%
Eastern IL Ed for Employment	306-0150	341,005	325,303	0.001314%	0.001235%
Eastland CUSD 308	008-3080	3,616,795	3,721,338	0.013938%	0.014125%
ECHO Joint Agreement	302-1580	12,731,546	11,211,456	0.049063%	0.042555%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Damiansville SD 62	\$ -	\$ -	\$ -	\$ 8,531	\$ 8,531
Danville CCSD 118	-	-	-	50	50
Darien SD 61	-	-	-	298,141	298,141
Decatur School District 61	-	-	-	276,584	276,584
Deer Creek-Mackinaw CUSD 701	-	-	-	20,946	20,946
Deer Park CCSD 82	-	-	-	25,139	25,139
Deerfield School District 109	-	-	-	689,126	689,126
DeKalb County ROE	-	-	-	52,195	52,195
DeKalb CUSD 428	-	-	-	449,019	449,019
DeLand-Weldon CUSD 57	-	-	-	20,142	20,142
Delavan CUSD 703	-	-	-	5	5
Depue USD 103	-	-	-	146,107	146,107
Des Plaines CCSD 62	-	-	-	1,549,875	1,549,875
Desoto CCSD 86	-	-	-	84,824	84,824
Diamond Lake SD 76	-	-	-	633,853	633,853
Dieterich CUSD 30	-	-	-	61,146	61,146
Dimmick CCSD 175	-	-	-	2	2
District 50 Schools	-	-	-	5	5
Dixon USD 170	-	-	-	121,057	121,057
Dolton SD 148	-	-	-	200,308	200,308
Dolton SD 149	-	-	-	29	29
Dongola Unit District 66	-	-	-	2	2
Donovan CUSD 3	-	-	-	2	2
Downers Grove CHS 99	-	-	-	1,167,312	1,167,312
Downers Grove GSD 58	-	-	-	1,601,898	1,601,898
Dunlap CUSD 323	-	-	-	1,114,039	1,114,039
Dupage County ROE	-	-	-	9,333	9,333
DuPage HSD 88	-	-	-	60,597	60,597
Dupo CUSD 196	-	-	-	310,574	310,574
Duquoin CUSD 300	-	-	-	34,448	34,448
Durand CUSD 322	-	-	-	251,034	251,034
Dwight Common SD 232	-	-	-	4	4
Dwight Township HSD 230	-	-	-	80,340	80,340
Earlville CUSD 9	-	-	-	3,169,783	3,169,783
East Alton SD 13	-	-	-	244,320	244,320
East Alton-Wood River CHS 14	-	-	-	6	6
East Coloma-Nelson CESD 20	-	-	-	100,575	100,575
East Dubuque USD 119	-	-	-	53,863	53,863
East Maine SD 63	-	-	-	876,521	876,521
East Moline SD 37	-	-	-	478,684	478,684
East Peoria CHSD 309	-	-	-	62,227	62,227
East Peoria SD 86	-	-	-	14	14
East Prairie SD 73	-	-	-	213,617	213,617
East St Louis SD 189	-	-	-	2,679,802	2,679,802
Eastern IL Area Spec Educ Coop	-	-	-	4,193	4,193
Eastern IL Ed for Employment	-	-	-	23,962	23,962
Eastland CUSD 308	-	-	-	47,117	47,117
ECHO Joint Agreement	-	-	-	17	17

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Damiansville SD 62	\$ 2,012	\$ 81,655	\$ 17	\$ 4,217	\$ 87,901
Danville CCSD 118	115,720	4,696,402	990	147,270	4,960,382
Darien SD 61	37,065	1,504,239	317	1,061,987	2,603,608
Decatur School District 61	170,146	6,905,225	1,455	686,091	7,762,917
Deer Creek-Mackinaw CUSD 701	19,068	773,867	163	264,150	1,057,248
Deer Park CCSD 82	2,155	87,459	18	3,609	93,241
Deerfield School District 109	104,370	4,235,782	893	181,552	4,522,597
DeKalb County ROE	196	7,955	2	-	8,153
DeKalb CUSD 428	148,890	6,042,562	1,274	1,375,952	7,568,678
DeLand-Weldon CUSD 57	4,705	190,938	40	76,481	272,164
Delavan CUSD 703	10,414	422,644	89	62,471	495,618
Depue USD 103	8,970	364,055	77	1,153	374,255
Des Plaines CCSD 62	162,112	6,579,188	1,387	21,531	6,764,218
Desoto CCSD 86	4,573	185,585	39	821	191,018
Diamond Lake SD 76	28,956	1,175,159	248	337,549	1,541,912
Dieterich CUSD 30	8,502	345,048	73	52,929	406,552
Dimmick CCSD 175	3,508	142,375	30	129,862	275,775
District 50 Schools	11,772	477,773	101	217,254	706,900
Dixon USD 170	50,519	2,050,262	432	247,629	2,348,842
Dolton SD 148	62,634	2,541,931	536	145,254	2,750,355
Dolton SD 149	67,524	2,740,393	578	1,104,780	3,913,275
Dongola Unit District 66	3,743	151,895	32	173,641	329,311
Donovan CUSD 3	5,509	223,566	47	180,659	409,781
Downers Grove CHS 99	175,474	7,121,491	1,501	747,303	8,045,769
Downers Grove GSD 58	132,307	5,369,566	1,132	539,492	6,042,497
Dunlap CUSD 323	78,407	3,182,104	671	23,280	3,284,462
Dupage County ROE	368	14,925	3	494	15,790
DuPage HSD 88	125,280	5,084,408	1,072	248,025	5,458,785
Dupo CUSD 196	20,289	823,396	174	123,509	967,368
Duquoin CUSD 300	26,428	1,072,541	226	117,098	1,216,293
Durand CUSD 322	16,273	660,412	139	81,796	758,620
Dwight Common SD 232	8,595	348,830	74	259,262	616,761
Dwight Township HSD 230	8,115	329,328	69	88,573	426,085
Earlville CUSD 9	14,338	581,903	123	1,377,424	1,973,788
East Alton SD 13	18,055	732,751	154	197,738	948,698
East Alton-Wood River CHS 14	12,948	525,480	111	181,485	720,024
East Coloma-Nelson CESD 20	5,782	234,655	49	122,297	362,783
East Dubuque USD 119	11,752	476,956	101	17,884	506,693
East Maine SD 63	91,449	3,711,387	782	343,377	4,146,995
East Moline SD 37	61,601	2,500,012	527	135,440	2,697,580
East Peoria CHSD 309	22,039	894,443	189	2,946	919,617
East Peoria SD 86	31,500	1,278,421	269	197,602	1,507,792
East Prairie SD 73	17,379	705,293	149	2,258	725,079
East St Louis SD 189	126,074	5,116,598	1,078	983,063	6,226,813
Eastern IL Area Spec Educ Coop	19,633	796,776	168	216,407	1,032,984
Eastern IL Ed for Employment	1,167	47,370	10	20,144	68,691
Eastland CUSD 308	13,352	541,889	114	5,412	560,767
ECHO Joint Agreement	40,227	1,632,576	344	3,450,804	5,123,951

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Damiansville SD 62	\$ 30,167	\$ 888	\$ 31,055
Danville CCSD 118	1,735,046	(24,079)	1,710,967
Darien SD 61	555,729	(110,432)	445,297
Decatur School District 61	2,551,077	(81,702)	2,469,375
Deer Creek-Mackinaw CUSD 701	285,899	(37,161)	248,738
Deer Park CCSD 82	32,311	3,996	36,307
Deerfield School District 109	1,564,874	96,588	1,661,462
DeKalb County ROE	2,939	8,080	11,019
DeKalb CUSD 428	2,232,373	(132,055)	2,100,318
DeLand-Weldon CUSD 57	70,541	(8,202)	62,339
Delavan CUSD 703	156,142	(10,525)	145,617
Depue USD 103	134,497	23,828	158,325
Des Plaines CCSD 62	2,430,626	269,678	2,700,304
Desoto CCSD 86	68,563	12,982	81,545
Diamond Lake SD 76	434,152	62,677	496,829
Dieterich CUSD 30	127,475	2,873	130,348
Dimmick CCSD 175	52,599	(22,924)	29,675
District 50 Schools	176,509	(36,209)	140,300
Dixon USD 170	757,452	(16,546)	740,906
Dolton SD 148	939,095	13,642	952,737
Dolton SD 149	1,012,415	(174,558)	837,857
Dongola Unit District 66	56,116	(27,813)	28,303
Donovan CUSD 3	82,594	(31,675)	50,919
Downers Grove CHS 99	2,630,975	95,534	2,726,509
Downers Grove GSD 58	1,983,741	206,732	2,190,473
Dunlap CUSD 323	1,175,602	198,300	1,373,902
Dupage County ROE	5,514	1,616	7,130
DuPage HSD 88	1,878,392	(27,848)	1,850,544
Dupo CUSD 196	304,197	37,172	341,369
Duquoin CUSD 300	396,241	(15,919)	380,322
Durand CUSD 322	243,984	24,015	267,999
Dwight Common SD 232	128,872	(43,582)	85,290
Dwight Township HSD 230	121,668	(3,638)	118,030
Earlville CUSD 9	214,979	240,692	455,671
East Alton SD 13	270,709	13,664	284,373
East Alton-Wood River CHS 14	194,134	(31,816)	162,318
East Coloma-Nelson CESD 20	86,691	(701)	85,990
East Dubuque USD 119	176,208	5,092	181,300
East Maine SD 63	1,371,141	105,592	1,476,733
East Moline SD 37	923,608	65,687	989,295
East Peoria CHSD 309	330,444	10,694	341,138
East Peoria SD 86	472,302	(31,643)	440,659
East Prairie SD 73	260,565	34,853	295,418
East St Louis SD 189	1,890,284	333,711	2,223,995
Eastern IL Area Spec Educ Coop	294,362	(32,812)	261,550
Eastern IL Ed for Employment	17,500	1,226	18,726
Eastland CUSD 308	200,196	6,311	206,507
ECHO Joint Agreement	603,142	(582,556)	20,586

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Edgar County CUSD 6	023-0060	\$ 1,664,034	\$ 1,581,094	0.006413%	0.006001%
Edinburg CUSD 4	011-0040	1,090,898	1,084,800	0.004204%	0.004118%
Educ For Employment System	305-0080	114,921	117,285	0.000443%	0.000445%
Edwards County CUSD 1	024-0010	4,398,406	4,546,521	0.016950%	0.017257%
Edwardsville CUSD 7	057-0070	34,313,378	33,609,979	0.132231%	0.127572%
Effingham CUSD 40	025-0400	12,540,869	12,116,767	0.048328%	0.045991%
Egyptian CUSD 5	002-0050	2,373,960	2,317,649	0.009148%	0.008797%
Eisenhower Cooperative	302-1250	4,861,405	5,036,175	0.018734%	0.019116%
El Paso - Gridley CUSD 11	102-0110	7,112,502	6,947,192	0.027409%	0.026369%
Eldorado CUSD 4	083-0040	4,882,849	4,996,212	0.018817%	0.018964%
Elementary SD 159	016-1590	13,752,900	13,716,752	0.052999%	0.052064%
Elmhurst SD 205	022-2050	67,619,008	69,530,776	0.260578%	0.263915%
Elmwood CUSD 322	072-3220	3,466,535	3,524,564	0.013359%	0.013378%
Elmwood Park CUSD 401	016-4010	23,265,517	17,965,543	0.089657%	0.068191%
Elverado CUSD 196	039-1960	2,092,285	2,363,627	0.008063%	0.008972%
Elwood CCSD 203	099-2030	2,083,513	2,243,350	0.008029%	0.008515%
Emmons School District 33	049-0330	2,197,312	2,070,672	0.008468%	0.007860%
Erie CUSD 1	098-0010	6,512,862	6,512,065	0.025098%	0.024718%
Eswood CCSD 269	071-2690	588,918	614,581	0.002269%	0.002333%
Eureka CUSD 140	102-1400	8,158,600	8,347,057	0.031440%	0.031683%
Evanston CCSD 65	016-0650	72,281,938	74,785,966	0.278548%	0.283862%
Evanston TWP HSD 202	016-2020	37,163,320	38,601,128	0.143214%	0.146517%
Evergreen Park CHSD 231	016-2310	7,914,079	8,303,456	0.030498%	0.031517%
Evergreen Park ESD 124	016-1240	14,179,377	14,570,185	0.054642%	0.055303%
Ewing Northern CCD 115	028-1150	1,064,756	1,314,773	0.004103%	0.004990%
Exceptional Learners Collab	310-0490	1,106,334	1,249,003	0.004264%	0.004741%
Fairfield CHSD 225	096-2250	2,106,931	2,104,316	0.008119%	0.007987%
Fairfield Public SD 112	096-1120	3,387,735	3,453,141	0.013055%	0.013107%
Fairmont School District 89	099-0890	1,768,766	1,953,184	0.006816%	0.007414%
Farmington Central CUSD 265	072-2650	5,658,975	5,684,480	0.021808%	0.021576%
Farrington CCSD 99	041-0990	258,753	223,333	0.000997%	0.000848%
Fenton CHSD 100	022-1000	15,717,324	15,890,236	0.060569%	0.060314%
Field CCSD 3	041-0030	1,212,460	1,157,008	0.004672%	0.004392%
Fieldcrest CUSD 6	102-0060	6,341,244	6,167,902	0.024437%	0.023411%
Fisher CUSD 1	010-0010	3,262,277	3,245,799	0.012572%	0.012320%
Five County Vocational System	305-0020	441,939	466,382	0.001703%	0.001770%
Flanagan-Cornell UD 74	053-0740	2,461,141	2,349,870	0.009484%	0.008919%
Flora CUSD 35	013-0350	5,704,847	5,714,736	0.021984%	0.021691%
Flossmoor SD 161	016-1610	15,354,748	15,674,815	0.059171%	0.059496%
Ford County Spec Educ Coop	307-0280	587,177	582,606	0.002263%	0.002211%
Ford Heights SD 169	016-1690	3,463,287	2,936,704	0.013346%	0.011147%
Forest Park SD 91	016-0910	9,539,352	9,346,128	0.036761%	0.035475%
Forest Ridge SD 142	016-1420	7,551,363	7,615,982	0.029100%	0.028908%
Forrestville Valley CUSD 221	071-2210	4,265,404	4,172,220	0.016437%	0.015836%
Four Rivers Special Education	302-0690	3,073,645	3,138,532	0.011845%	0.011913%
Fox Lake Grade SD 114	049-1140	4,209,006	4,951,025	0.016220%	0.018792%
Fox River Grove CSD 3	063-0030	3,192,714	3,131,559	0.012303%	0.011886%
Frankfort CCSD 157C	099-1570	15,520,004	13,326,069	0.059808%	0.050581%

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Edgar County CUSD 6	\$ -	\$ -	\$ -	\$ 2,759	\$ 2,759
Edinburg CUSD 4	-	-	-	22,752	22,752
Educ For Employment System	-	-	-	2,766	2,766
Edwards County CUSD 1	-	-	-	164,797	164,797
Edwardsville CUSD 7	-	-	-	52	52
Effingham CUSD 40	-	-	-	152,800	152,800
Egyptian CUSD 5	-	-	-	55,293	55,293
Eisenhower Cooperative	-	-	-	137,663	137,663
El Paso - Gridley CUSD 11	-	-	-	197,683	197,683
Eldorado CUSD 4	-	-	-	136,698	136,698
Elementary SD 159	-	-	-	354,397	354,397
Elmhurst SD 205	-	-	-	3,450,136	3,450,136
Elmwood CUSD 322	-	-	-	35,755	35,755
Elmwood Park CUSD 401	-	-	-	2,992,517	2,992,517
Elverado CUSD 196	-	-	-	228,729	228,729
Elwood CCSD 203	-	-	-	209,492	209,492
Emmons School District 33	-	-	-	71,390	71,390
Erie CUSD 1	-	-	-	215,374	215,374
Eswood CCSD 269	-	-	-	27,715	27,715
Eureka CUSD 140	-	-	-	221,003	221,003
Evanston CCSD 65	-	-	-	2,502,070	2,502,070
Evanston TWP HSD 202	-	-	-	1,900,244	1,900,244
Evergreen Park CHSD 231	-	-	-	657,771	657,771
Evergreen Park ESD 124	-	-	-	376,253	376,253
Ewing Northern CCD 115	-	-	-	223,345	223,345
Exceptional Learners Collab	-	-	-	497,436	497,436
Fairfield CHSD 225	-	-	-	29,240	29,240
Fairfield Public SD 112	-	-	-	104,437	104,437
Fairmont School District 89	-	-	-	150,397	150,397
Farmington Central CUSD 265	-	-	-	179,762	179,762
Farrington CCSD 99	-	-	-	1,650	1,650
Fenton CHSD 100	-	-	-	33,098	33,098
Field CCSD 3	-	-	-	69,640	69,640
Fieldcrest CUSD 6	-	-	-	108,966	108,966
Fisher CUSD 1	-	-	-	41,708	41,708
Five County Vocational System	-	-	-	23,994	23,994
Flanagan-Cornell UD 74	-	-	-	126,458	126,458
Flora CUSD 35	-	-	-	182,954	182,954
Flossmoor SD 161	-	-	-	280,498	280,498
Ford County Spec Educ Coop	-	-	-	16,115	16,115
Ford Heights SD 169	-	-	-	23,047	23,047
Forest Park SD 91	-	-	-	423,287	423,287
Forest Ridge SD 142	-	-	-	89,774	89,774
Forrestville Valley CUSD 221	-	-	-	219,492	219,492
Four Rivers Special Education	-	-	-	62,617	62,617
Fox Lake Grade SD 114	-	-	-	647,555	647,555
Fox River Grove CSD 3	-	-	-	5	5
Frankfort CCSD 157C	-	-	-	1,677,353	1,677,353

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As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Edgar County CUSD 6	\$ 5,673	\$ 230,234	\$ 49	\$ 104,336	\$ 340,292
Edinburg CUSD 4	3,892	157,965	33	22,276	184,166
Educ For Employment System	421	17,079	4	56	17,560
Edwards County CUSD 1	16,313	662,050	140	2,142	680,645
Edwardsville CUSD 7	120,593	4,894,177	1,032	1,685,291	6,701,093
Effingham CUSD 40	43,475	1,764,405	372	594,311	2,402,563
Egyptian CUSD 5	8,316	337,489	71	89,599	435,475
Eisenhower Cooperative	18,070	733,352	155	2,368	753,945
El Paso - Gridley CUSD 11	24,927	1,011,628	213	265,194	1,301,962
Eldorado CUSD 4	17,926	727,532	153	2,378	747,989
Elementary SD 159	49,216	1,997,389	421	241,916	2,288,942
Elmhurst SD 205	249,478	10,124,849	2,134	32,936	10,409,397
Elmwood CUSD 322	12,646	513,236	108	1,688	527,678
Elmwood Park CUSD 401	64,461	2,616,085	551	5,414,688	8,095,785
Elverado CUSD 196	8,481	344,184	73	118,640	471,378
Elwood CCSD 203	8,049	326,669	69	1,015	335,802
Emmons School District 33	7,430	301,525	64	154,131	463,150
Erie CUSD 1	23,365	948,266	200	98,967	1,070,798
Eswood CCSD 269	2,205	89,493	19	287	92,004
Eureka CUSD 140	29,949	1,215,472	256	3,974	1,249,651
Evanston CCSD 65	268,333	10,890,093	2,295	35,207	11,195,928
Evanston TWP HSD 202	138,501	5,620,973	1,185	18,102	5,778,761
Evergreen Park CHSD 231	29,793	1,209,123	255	3,855	1,243,026
Evergreen Park ESD 124	52,278	2,121,664	447	6,907	2,181,296
Ewing Northern CCD 115	4,717	191,453	40	30,419	226,629
Exceptional Learners Collab	4,481	181,876	38	539	186,934
Fairfield CHSD 225	7,550	306,424	65	34,268	348,307
Fairfield Public SD 112	12,390	502,835	106	1,650	516,981
Fairmont School District 89	7,008	284,416	60	93,021	384,505
Farmington Central CUSD 265	20,396	827,756	174	60,962	909,288
Farrington CCSD 99	801	32,521	7	37,743	71,072
Fenton CHSD 100	57,014	2,313,885	488	71,790	2,443,177
Field CCSD 3	4,151	168,480	36	71,264	243,931
Fieldcrest CUSD 6	22,131	898,150	189	261,239	1,181,709
Fisher CUSD 1	11,646	472,643	100	64,935	549,324
Five County Vocational System	1,673	67,913	14	215	69,815
Flanagan-Cornell UD 74	8,431	342,181	72	143,426	494,110
Flora CUSD 35	20,505	832,162	175	76,574	929,416
Flossmoor SD 161	56,242	2,282,516	481	7,479	2,346,718
Ford County Spec Educ Coop	2,090	84,837	18	13,221	100,166
Ford Heights SD 169	10,537	427,634	90	555,346	993,607
Forest Park SD 91	33,534	1,360,953	287	328,458	1,723,232
Forest Ridge SD 142	27,326	1,109,015	234	52,125	1,188,700
Forrestville Valley CUSD 221	14,970	607,545	128	153,350	775,993
Four Rivers Special Education	11,261	457,023	96	1,497	469,877
Fox Lake Grade SD 114	17,764	720,952	152	629,215	1,368,083
Fox River Grove CSD 3	11,236	456,008	96	186,760	654,100
Frankfort CCSD 157C	47,814	1,940,500	409	2,330,223	4,318,946

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As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Edgar County CUSD 6	\$ 85,058	\$ (15,672)	\$ 69,386
Edinburg CUSD 4	58,359	667	59,026
Educ For Employment System	6,310	476	6,786
Edwards County CUSD 1	244,589	27,456	272,045
Edwardsville CUSD 7	1,808,113	(274,552)	1,533,561
Effingham CUSD 40	651,845	(64,431)	587,414
Egyptian CUSD 5	124,682	(3,866)	120,816
Eisenhower Cooperative	270,931	21,991	292,922
El Paso - Gridley CUSD 11	373,737	(5,267)	368,470
Eldorado CUSD 4	268,781	23,388	292,169
Elementary SD 159	737,919	26,691	764,610
Elmhurst SD 205	3,740,540	597,762	4,338,302
Elmwood CUSD 322	189,611	6,053	195,664
Elmwood Park CUSD 401	966,491	(295,384)	671,107
Elverado CUSD 196	127,156	13,875	141,031
Elwood CCSD 203	120,685	34,571	155,256
Emmons School District 33	111,396	(10,932)	100,464
Erie CUSD 1	350,329	23,683	374,012
Eswood CCSD 269	33,063	4,553	37,616
Eureka CUSD 140	449,046	37,759	486,805
Evanston CCSD 65	4,023,253	411,999	4,435,252
Evanston TWP HSD 202	2,076,621	319,393	2,396,014
Evergreen Park CHSD 231	446,700	111,831	558,531
Evergreen Park ESD 124	783,831	62,588	846,419
Ewing Northern CCD 115	70,731	29,053	99,784
Exceptional Learners Collab	67,192	86,974	154,166
Fairfield CHSD 225	113,206	(25)	113,181
Fairfield Public SD 112	185,768	18,306	204,074
Fairmont School District 89	105,075	6,399	111,474
Farmington Central CUSD 265	305,807	23,114	328,921
Farrington CCSD 99	12,015	(5,547)	6,468
Fenton CHSD 100	854,845	(5,311)	849,534
Field CCSD 3	62,243	1,591	63,834
Fieldcrest CUSD 6	331,814	(20,746)	311,068
Fisher CUSD 1	174,614	(2,525)	172,089
Five County Vocational System	25,090	3,864	28,954
Flanagan-Cornell UD 74	126,416	716	127,132
Flora CUSD 35	307,435	21,276	328,711
Flossmoor SD 161	843,256	47,367	890,623
Ford County Spec Educ Coop	31,342	870	32,212
Ford Heights SD 169	157,986	(81,829)	76,157
Forest Park SD 91	502,793	25,852	528,645
Forest Ridge SD 142	409,716	8,126	417,842
Forrestville Valley CUSD 221	224,453	16,041	240,494
Four Rivers Special Education	168,843	10,635	179,478
Fox Lake Grade SD 114	266,350	(13,955)	252,395
Fox River Grove CSD 3	168,468	(31,091)	137,377
Frankfort CCSD 157C	716,901	(56,498)	660,403

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As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Frankfort CUSD 168	028-1680	\$ 9,294,527	\$ 8,882,743	0.035818%	0.033716%
Franklin CUSD 1	069-0010	1,833,180	1,879,426	0.007064%	0.007134%
Franklin Park SD 84	016-0840	9,356,256	9,269,484	0.036055%	0.035184%
Franklin-Jefferson Spec Educ	302-0280	2,196,504	2,069,827	0.008465%	0.007856%
Freeburg CCSD 70	082-0700	4,260,869	4,669,348	0.016420%	0.017723%
Freeburg CHSD 77	082-0770	3,761,082	3,888,614	0.014494%	0.014760%
Freeport School District 145	089-1450	24,458,465	24,671,518	0.094254%	0.093645%
Fremont School District 79	049-0790	13,904,009	14,117,724	0.053581%	0.053586%
Fulton County CUSD 3	029-0030	2,484,815	2,414,554	0.009576%	0.009165%
Galapagos Rockford Charter Sch	401-0040	1,257,903	902,866	0.004847%	0.003427%
Galatia CUSD 1	083-0010	2,153,225	2,163,702	0.008298%	0.008213%
Galena USD 120	043-1200	6,037,329	5,964,868	0.023266%	0.022641%
Galesburg CUSD 205	048-2050	27,136,239	24,553,867	0.104573%	0.093198%
Gallatin CUSD 7	030-0070	3,692,890	3,698,632	0.014231%	0.014039%
Galva CUSD 224	037-2240	2,891,888	2,753,983	0.011144%	0.010453%
Gardner CCSD 72C	032-0720	1,023,987	918,429	0.003946%	0.003486%
Gardner Wilmington THSD 73	032-0730	1,400,556	1,554,324	0.005397%	0.005900%
Gavin School District 37	049-0370	4,782,240	4,794,421	0.018429%	0.018198%
Geff CCSD 14	096-0140	630,336	658,688	0.002429%	0.002500%
Gen George Patton SD 133	016-1330	2,213,281	2,113,600	0.008529%	0.008023%
Geneseo CUSD 228	037-2280	11,381,645	11,531,996	0.043861%	0.043772%
Geneva CUSD 304	045-3040	41,104,608	41,559,137	0.158402%	0.157744%
Genoa-Kingston CUSD 424	019-4240	10,913,073	10,427,158	0.042055%	0.039578%
Georgetown-Ridge Farm CUD 4	092-0040	4,688,340	4,580,963	0.018067%	0.017388%
Germantown Hills SD 69	102-0690	3,906,101	3,879,288	0.015053%	0.014724%
Germantown SD 60	014-0600	1,090,917	1,070,162	0.004204%	0.004062%
Giant City CCSD 130	039-1300	1,139,988	1,091,700	0.004393%	0.004144%
Gibson City-Melvin-Sibley 5	027-0050	6,514,581	6,601,610	0.025105%	0.025057%
Gifford CCSD 188	010-1880	1,022,314	1,154,244	0.003940%	0.004381%
Gillespie CUSD 7	056-0070	6,411,950	6,635,775	0.024709%	0.025187%
Glen Ellyn CCSD 89	022-0890	16,502,702	16,961,712	0.063595%	0.064381%
Glen Ellyn SD 41	022-0410	29,253,933	28,608,970	0.112734%	0.108590%
Glenbard TWP HSD 87	022-0870	75,288,125	78,342,207	0.290133%	0.297360%
Glencoe SD 35	016-0350	14,237,090	14,587,759	0.054864%	0.055370%
Glenview CCSD 34	016-0340	37,287,996	37,573,525	0.143694%	0.142616%
Golf ESD 67	016-0670	5,456,570	5,396,162	0.021027%	0.020482%
Goreville CUSD 1	044-0010	3,044,268	3,154,311	0.011732%	0.011973%
Gower SD 62	022-0620	8,017,024	6,610,940	0.030894%	0.025093%
Grand Prairie CCSD 6	041-0060	383,014	373,671	0.001476%	0.001418%
Grand Ridge CCSD 95	050-0950	1,755,002	1,463,822	0.006763%	0.005556%
Granite City CUSD 9	057-0090	32,190,865	32,516,806	0.124052%	0.123423%
Grant CCSD 110	082-1100	3,941,465	3,926,077	0.015189%	0.014902%
Grant CHSD 124	049-1240	13,830,049	13,367,162	0.053296%	0.050737%
Grant Park CUSD 6	046-0060	2,539,798	2,543,991	0.009787%	0.009656%
Grass Lake School District 36	049-0360	1,486,314	1,417,431	0.005728%	0.005380%
Grayslake CCSD 46	049-0460	24,263,913	25,045,882	0.093504%	0.095066%
Grayslake CHSD 127	049-1270	25,733,684	26,008,993	0.099168%	0.098721%
Grayville CUSD 1	097-0010	1,414,003	1,600,423	0.005449%	0.006075%

STATE OF ILLINOIS
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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Frankfort CUSD 168	\$ -	\$ -	\$ -	\$ 118,065	\$ 118,065
Franklin CUSD 1	-	-	-	17,440	17,440
Franklin Park SD 84	-	-	-	249,093	249,093
Franklin-Jefferson Spec Educ	-	-	-	3	3
Freeburg CCSD 70	-	-	-	493,818	493,818
Freeburg CHSD 77	-	-	-	79,160	79,160
Freeport School District 145	-	-	-	38	38
Fremont School District 79	-	-	-	1,333	1,333
Fulton County CUSD 3	-	-	-	4	4
Galapagos Rockford Charter Sch	-	-	-	162,531	162,531
Galatia CUSD 1	-	-	-	55,206	55,206
Galena USD 120	-	-	-	273,657	273,657
Galesburg CUSD 205	-	-	-	38	38
Gallatin CUSD 7	-	-	-	17,686	17,686
Galva CUSD 224	-	-	-	118,075	118,075
Gardner CCSD 72C	-	-	-	1	1
Gardner Wilmington THSD 73	-	-	-	126,484	126,484
Gavin School District 37	-	-	-	186,945	186,945
Geff CCSD 14	-	-	-	17,892	17,892
Gen George Patton SD 133	-	-	-	16,564	16,564
Geneseo CUSD 228	-	-	-	51,488	51,488
Geneva CUSD 304	-	-	-	374,957	374,957
Genoa-Kingston CUSD 424	-	-	-	231,950	231,950
Georgetown-Ridge Farm CUD 4	-	-	-	7	7
Germantown Hills SD 69	-	-	-	46,149	46,149
Germantown SD 60	-	-	-	34,458	34,458
Giant City CCSD 130	-	-	-	96,783	96,783
Gibson City-Melvin-Sibley 5	-	-	-	10	10
Gifford CCSD 188	-	-	-	146,072	146,072
Gillespie CUSD 7	-	-	-	169,438	169,438
Glen Ellyn CCSD 89	-	-	-	820,646	820,646
Glen Ellyn SD 41	-	-	-	1,625,199	1,625,199
Glenbard TWP HSD 87	-	-	-	4,083,463	4,083,463
Glencoe SD 35	-	-	-	507,281	507,281
Glenview CCSD 34	-	-	-	1,102,083	1,102,083
Golf ESD 67	-	-	-	232,412	232,412
Goreville CUSD 1	-	-	-	60,725	60,725
Gower SD 62	-	-	-	322,685	322,685
Grand Prairie CCSD 6	-	-	-	1	1
Grand Ridge CCSD 95	-	-	-	62,760	62,760
Granite City CUSD 9	-	-	-	392,483	392,483
Grant CCSD 110	-	-	-	6	6
Grant CHSD 124	-	-	-	617,638	617,638
Grant Park CUSD 6	-	-	-	43,650	43,650
Grass Lake School District 36	-	-	-	16,049	16,049
Grayslake CCSD 46	-	-	-	937,686	937,686
Grayslake CHSD 127	-	-	-	812,131	812,131
Grayville CUSD 1	-	-	-	157,484	157,484

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Frankfort CUSD 168	\$ 31,871	\$ 1,293,477	\$ 273	\$ 533,590	\$ 1,859,211
Franklin CUSD 1	6,743	273,676	58	109,813	390,290
Franklin Park SD 84	33,259	1,349,793	285	223,988	1,607,325
Franklin-Jefferson Spec Educ	7,427	301,402	64	373,238	682,131
Freeburg CCSD 70	16,754	679,936	143	2,075	698,908
Freeburg CHSD 77	13,952	566,248	119	1,832	582,151
Freeport School District 145	88,522	3,592,587	757	292,780	3,974,646
Fremont School District 79	50,655	2,055,778	433	161,048	2,267,914
Fulton County CUSD 3	8,663	351,600	74	186,854	547,191
Galapagos Rockford Charter Sch	3,240	131,472	28	358,189	492,929
Galatia CUSD 1	7,763	315,071	66	22,459	345,359
Galena USD 120	21,402	868,585	183	160,269	1,050,439
Galesburg CUSD 205	88,100	3,575,455	754	3,256,177	6,920,486
Gallatin CUSD 7	13,271	538,583	114	50,198	602,166
Galva CUSD 224	9,881	401,026	85	175,368	586,360
Gardner CCSD 72C	3,295	133,739	28	198,132	335,194
Gardner Wilmington THSD 73	5,577	226,336	48	47,934	279,895
Gavin School District 37	17,202	698,148	147	60,472	775,969
Geff CCSD 14	2,363	95,916	20	39,679	137,978
Gen George Patton SD 133	7,584	307,776	65	128,614	444,039
Geneseo CUSD 228	41,377	1,679,252	354	27,968	1,748,951
Geneva CUSD 304	149,115	6,051,708	1,276	185,528	6,387,627
Genoa-Kingston CUSD 424	37,413	1,518,369	320	628,825	2,184,927
Georgetown-Ridge Farm CUD 4	16,437	667,065	141	196,868	880,511
Germantown Hills SD 69	13,919	564,890	119	84,517	663,445
Germantown SD 60	3,840	155,834	33	36,281	195,988
Giant City CCSD 130	3,917	158,970	34	63,327	226,248
Gibson City-Melvin-Sibley 5	23,687	961,305	203	26,691	1,011,886
Gifford CCSD 188	4,141	168,077	35	498	172,751
Gillespie CUSD 7	23,809	966,280	204	3,123	993,416
Glen Ellyn CCSD 89	60,859	2,469,910	521	8,038	2,539,328
Glen Ellyn SD 41	102,649	4,165,947	878	1,057,346	5,326,820
Glenbard TWP HSD 87	281,093	11,407,941	2,404	36,671	11,728,109
Glencoe SD 35	52,341	2,124,223	448	6,935	2,183,947
Glenview CCSD 34	134,814	5,471,336	1,153	289,450	5,896,753
Golf ESD 67	19,362	785,772	166	139,996	945,296
Goreville CUSD 1	11,318	459,321	97	12,290	483,026
Gower SD 62	23,720	962,664	203	1,464,334	2,450,921
Grand Prairie CCSD 6	1,341	54,413	11	27,473	83,238
Grand Ridge CCSD 95	5,252	213,157	45	304,672	523,126
Granite City CUSD 9	116,671	4,734,993	998	173,979	5,026,641
Grant CCSD 110	14,087	571,703	121	168,202	754,113
Grant CHSD 124	47,962	1,946,483	410	650,806	2,645,661
Grant Park CUSD 6	9,128	370,448	78	34,291	413,945
Grass Lake School District 36	5,086	206,402	44	88,226	299,758
Grayslake CCSD 46	89,865	3,647,101	769	11,818	3,749,553
Grayslake CHSD 127	93,321	3,787,346	798	124,989	4,006,454
Grayville CUSD 1	5,742	233,048	49	60,148	298,987

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Frankfort CUSD 168	\$ 477,864	\$ (61,293)	\$ 416,571
Franklin CUSD 1	101,107	(17,230)	83,877
Franklin Park SD 84	498,670	10,412	509,082
Franklin-Jefferson Spec Educ	111,350	(63,652)	47,698
Freeburg CCSD 70	251,196	80,488	331,684
Freeburg CHSD 77	209,195	12,247	221,442
Freeport School District 145	1,327,251	(49,038)	1,278,213
Fremont School District 79	759,490	(29,022)	730,468
Fulton County CUSD 3	129,896	(31,152)	98,744
Galapagos Rockford Charter Sch	48,571	(25,966)	22,605
Galatia CUSD 1	116,400	6,515	122,915
Galena USD 120	320,891	24,777	345,668
Galesburg CUSD 205	1,320,922	(514,532)	806,390
Gallatin CUSD 7	198,975	(4,609)	194,366
Galva CUSD 224	148,156	(5,755)	142,401
Gardner CCSD 72C	49,409	(32,868)	16,541
Gardner Wilmington THSD 73	83,618	10,880	94,498
Gavin School District 37	257,925	24,505	282,430
Geff CCSD 14	35,435	(4,432)	31,003
Gen George Patton SD 133	113,705	(16,932)	96,773
Geneseo CUSD 228	620,386	4,867	625,253
Geneva CUSD 304	2,235,753	38,795	2,274,548
Genoa-Kingston CUSD 424	560,949	(55,387)	505,562
Georgetown-Ridge Farm CUD 4	246,442	(31,164)	215,278
Germantown Hills SD 69	208,694	(4,759)	203,935
Germantown SD 60	57,571	623	58,194
Giant City CCSD 130	58,730	7,747	66,477
Gibson City-Melvin-Sibley 5	355,146	(4,525)	350,621
Gifford CCSD 188	62,095	23,454	85,549
Gillespie CUSD 7	356,984	26,973	383,957
Glen Ellyn CCSD 89	912,488	142,200	1,054,688
Glen Ellyn SD 41	1,539,074	130,897	1,669,971
Glenbard TWP HSD 87	4,214,568	685,882	4,900,450
Glencoe SD 35	784,776	87,409	872,185
Glenview CCSD 34	2,021,339	154,722	2,176,061
Golf ESD 67	290,297	20,438	310,735
Goreville CUSD 1	169,692	7,170	176,862
Gower SD 62	355,648	(168,218)	187,430
Grand Prairie CCSD 6	20,102	(4,598)	15,504
Grand Ridge CCSD 95	78,749	(35,796)	42,953
Granite City CUSD 9	1,749,303	43,879	1,793,182
Grant CCSD 110	211,211	(28,598)	182,613
Grant CHSD 124	719,112	11,170	730,282
Grant Park CUSD 6	136,859	2,581	139,440
Grass Lake School District 36	76,253	(10,764)	65,489
Grayslake CCSD 46	1,347,391	157,542	1,504,933
Grayslake CHSD 127	1,399,203	127,708	1,526,911
Grayville CUSD 1	86,098	13,462	99,560

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Greenfield CUSD 10	031-0100	\$ 2,624,150	\$ 2,562,557	0.010112%	0.009727%
Greenview CUSD 200	065-2000	1,366,789	1,423,416	0.005267%	0.005403%
Griggsville-Perry CUSD 4	075-0040	2,090,849	2,075,548	0.008057%	0.007878%
Grundy Area Vocational Center	306-0320	1,077,808	1,174,686	0.004153%	0.004459%
Grundy Co Spec Ed Coop	302-0320	4,226,471	2,067,138	0.016287%	0.007846%
Grundy-Kendall Cntys ROE	310-0470	456,836	477,509	0.001761%	0.001812%
Gurnee School District 56	049-0560	16,827,341	12,437,950	0.064846%	0.047210%
Hall HSD 502	006-5020	2,564,188	2,621,569	0.009882%	0.009951%
Hamilton CCSD 328	034-3280	2,660,823	2,672,757	0.010254%	0.010145%
Hamilton County CUSD 10	033-0100	5,541,947	5,654,858	0.021356%	0.021464%
Hampton School District 29	081-0290	1,205,888	1,172,021	0.004647%	0.004449%
Hardin County CUSD 1	035-0010	2,180,802	2,114,048	0.008404%	0.008024%
Harlem USD 122	101-1220	45,861,835	45,974,004	0.176734%	0.174502%
Harmony Emge SD 175	082-1750	4,344,821	4,315,470	0.016744%	0.016380%
Harrisburg CUSD 3	083-0030	9,815,709	9,486,398	0.037826%	0.036007%
Harrison School District 36	063-0360	2,234,604	2,218,392	0.008611%	0.008420%
Hartsburg-Emden CUSD 21	054-0210	1,452,824	1,477,242	0.005599%	0.005607%
Harvard CUSD 50	063-0500	15,010,769	15,561,085	0.057846%	0.059065%
Harvey SD 152	016-1520	12,882,192	11,868,508	0.049643%	0.045049%
Havana CUSD 126	060-1260	4,817,918	4,565,039	0.018567%	0.017327%
Hawthorn CCSD 73	049-0730	25,337,550	33,681,391	0.097641%	0.127843%
Hazel Crest SD 152 5	016-1525	5,271,261	5,626,983	0.020313%	0.021358%
Heartland Technical Academy	310-0550	-	907,861	0.000000%	0.003446%
Henry - Stark Co Spec Ed Dist	302-0370	5,328,889	4,829,118	0.020536%	0.018330%
Henry-Senachwine CUSD 5	059-0050	3,761,472	3,458,389	0.014496%	0.013127%
Heritage CUSD 8	010-0080	2,417,584	2,426,810	0.009316%	0.009211%
Herrin CUSD 4	100-0040	10,966,730	10,660,123	0.042262%	0.040462%
Herscher CUSD 2	046-0020	8,850,775	8,913,743	0.034108%	0.033834%
Heyworth CUSD 4	064-0040	5,291,295	5,248,306	0.020391%	0.019921%
Hiawatha CUSD 426	019-4260	2,767,989	2,681,044	0.010667%	0.010176%
High Mount SD 116	082-1160	2,237,282	2,139,485	0.008621%	0.008121%
Highland CUSD 5	057-0050	14,379,139	14,579,247	0.055412%	0.055338%
Highland Park TWP HSD 113	049-1130	47,337,592	47,676,410	0.182422%	0.180963%
Hillsboro CUSD 3	068-0030	8,293,010	8,023,188	0.031958%	0.030453%
Hillside SD 93	016-0930	4,176,786	4,139,189	0.016096%	0.015711%
Hinckley Big Rock CUSD 429	019-4290	4,869,813	4,807,044	0.018766%	0.018246%
Hinsdale CCSD 181	022-1810	39,240,180	39,177,139	0.151217%	0.148703%
Hinsdale TWP HSD 86	022-0860	52,998,697	53,381,452	0.204237%	0.202618%
Hollis CSD 328	072-3280	782,849	774,420	0.003017%	0.002939%
Homer CCSD 33	099-0330	22,000,122	22,383,293	0.084780%	0.084959%
Homewood SD 153	016-1530	12,630,931	12,864,637	0.048675%	0.048830%
Homewood-Flossmoor CHSD 233	016-2330	25,008,943	25,880,754	0.096375%	0.098235%
Hononegah CHSD 207	101-2070	13,311,636	13,427,575	0.051298%	0.050967%
Hoopston Area CUSD 11	092-0110	6,878,683	6,506,658	0.026508%	0.024697%
Hoover Schrum SD 157	016-1570	5,794,505	5,517,013	0.022330%	0.020941%
Huntley CSD 158	063-1580	52,603,782	54,439,823	0.202715%	0.206635%
Hutsonville CUSD 1	017-0010	1,422,983	1,560,305	0.005484%	0.005922%
IL Assoc of School Boards	503-0000	2,907,679	3,044,158	0.011205%	0.011555%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Greenfield CUSD 10	\$ -	\$ -	\$ -	\$ 40,573	\$ 40,573
Greenview CUSD 200	-	-	-	36,408	36,408
Griggsville-Perry CUSD 4	-	-	-	150,779	150,779
Grundy Area Vocational Center	-	-	-	119,867	119,867
Grundy Co Spec Ed Coop	-	-	-	3	3
Grundy-Kendall Cntys ROE	-	-	-	36,302	36,302
Gurnee School District 56	-	-	-	2,128,019	2,128,019
Hall HSD 502	-	-	-	17,413	17,413
Hamilton CCSD 328	-	-	-	4	4
Hamilton County CUSD 10	-	-	-	155,778	155,778
Hampton School District 29	-	-	-	70,602	70,602
Hardin County CUSD 1	-	-	-	43,224	43,224
Harlem USD 122	-	-	-	584,274	584,274
Harmony Emge SD 175	-	-	-	7	7
Harrisburg CUSD 3	-	-	-	352,375	352,375
Harrison School District 36	-	-	-	97,959	97,959
Hartsburg-Emden CUSD 21	-	-	-	32,300	32,300
Harvard CUSD 50	-	-	-	1,453,480	1,453,480
Harvey SD 152	-	-	-	18	18
Havana CUSD 126	-	-	-	42,188	42,188
Hawthorn CCSD 73	-	-	-	7,602,474	7,602,474
Hazel Crest SD 152 5	-	-	-	262,967	262,967
Heartland Technical Academy	-	-	-	867,420	867,420
Henry - Stark Co Spec Ed Dist	-	-	-	282,435	282,435
Henry-Senachwine CUSD 5	-	-	-	24,843	24,843
Heritage CUSD 8	-	-	-	4	4
Herrin CUSD 4	-	-	-	17	17
Herscher CUSD 2	-	-	-	142,211	142,211
Heyworth CUSD 4	-	-	-	8	8
Hiawatha CUSD 426	-	-	-	91,909	91,909
High Mount SD 116	-	-	-	3	3
Highland CUSD 5	-	-	-	183,867	183,867
Highland Park TWP HSD 113	-	-	-	1,912,854	1,912,854
Hillsboro CUSD 3	-	-	-	160,273	160,273
Hillside SD 93	-	-	-	168,605	168,605
Hinckley Big Rock CUSD 429	-	-	-	111,226	111,226
Hinsdale CCSD 181	-	-	-	1,173,157	1,173,157
Hinsdale TWP HSD 86	-	-	-	2,344,447	2,344,447
Hollis CSD 328	-	-	-	32,352	32,352
Homer CCSD 33	-	-	-	553,158	553,158
Homewood SD 153	-	-	-	39,008	39,008
Homewood-Flossmoor CHSD 233	-	-	-	1,179,933	1,179,933
Hononegah CHSD 207	-	-	-	256,375	256,375
Hoopeston Area CUSD 11	-	-	-	170,122	170,122
Hoover Schrum SD 157	-	-	-	250,304	250,304
Huntley CSD 158	-	-	-	3,153,013	3,153,013
Hutsonville CUSD 1	-	-	-	110,443	110,443
IL Assoc of School Boards	-	-	-	87,976	87,976

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Greenfield CUSD 10	\$ 9,195	\$ 373,151	\$ 79	\$ 98,418	\$ 480,843
Greenview CUSD 200	5,107	207,273	44	666	213,090
Griggsville-Perry CUSD 4	7,447	302,235	64	46,147	355,893
Grundy Area Vocational Center	4,215	171,054	36	525	175,830
Grundy Co Spec Ed Coop	7,417	301,010	63	2,126,941	2,435,431
Grundy-Kendall Cntys ROE	1,713	69,533	15	223	71,484
Gurnee School District 56	44,628	1,811,174	382	4,447,590	6,303,774
Hall HSD 502	9,406	381,745	80	120,630	511,861
Hamilton CCSD 328	9,590	389,198	82	93,500	492,370
Hamilton County CUSD 10	20,290	823,442	174	2,699	846,605
Hampton School District 29	4,205	170,666	36	50,542	225,449
Hardin County CUSD 1	7,585	307,841	65	96,665	412,156
Harlem USD 122	164,955	6,694,587	1,411	584,370	7,445,323
Harmony Emge SD 175	15,484	628,405	132	135,391	779,412
Harrisburg CUSD 3	34,037	1,381,379	291	462,651	1,878,358
Harrison School District 36	7,960	323,035	68	49,185	380,248
Hartsburg-Emden CUSD 21	5,300	215,111	45	708	221,164
Harvard CUSD 50	55,833	2,265,955	478	7,311	2,329,577
Harvey SD 152	42,584	1,728,254	364	1,246,887	3,018,089
Havana CUSD 126	16,379	664,746	140	314,263	995,528
Hawthorn CCSD 73	120,849	4,904,576	1,034	1,273,176	6,299,635
Hazel Crest SD 152 5	20,190	819,383	173	16,647	856,393
Heartland Technical Academy	3,257	132,200	28	-	135,485
Henry - Stark Co Spec Ed Dist	17,327	703,201	148	557,861	1,278,537
Henry-Senachwine CUSD 5	12,409	503,599	106	346,301	862,415
Heritage CUSD 8	8,707	353,384	74	233,266	595,431
Herrin CUSD 4	38,249	1,552,293	327	497,475	2,088,344
Herscher CUSD 2	31,983	1,297,991	274	73,296	1,403,544
Heyworth CUSD 4	18,831	764,242	161	249,726	1,032,960
Hiawatha CUSD 426	9,620	390,405	82	124,809	524,916
High Mount SD 116	7,677	311,545	66	161,985	481,273
Highland CUSD 5	52,311	2,122,983	447	25,627	2,201,368
Highland Park TWP HSD 113	171,064	6,942,486	1,463	390,071	7,505,084
Hillsboro CUSD 3	28,787	1,168,311	246	382,851	1,580,195
Hillside SD 93	14,851	602,735	127	98,903	716,616
Hinckley Big Rock CUSD 429	17,248	699,986	148	133,404	850,786
Hinsdale CCSD 181	140,568	5,704,850	1,202	651,928	6,498,548
Hinsdale TWP HSD 86	191,534	7,773,236	1,638	433,454	8,399,862
Hollis CSD 328	2,779	112,769	24	19,857	135,429
Homer CCSD 33	80,312	3,259,383	687	10,716	3,351,098
Homewood SD 153	46,159	1,873,307	395	287,552	2,207,413
Homewood-Flossmoor CHSD 233	92,861	3,768,672	794	12,181	3,874,508
Hononegah CHSD 207	48,178	1,955,280	412	89,950	2,093,820
Hoopston Area CUSD 11	23,346	947,479	200	459,174	1,430,199
Hoover Schrum SD 157	19,795	803,370	169	352,505	1,175,839
Huntley CSD 158	195,331	7,927,353	1,671	25,622	8,149,977
Hutsonville CUSD 1	5,598	227,207	48	74,772	307,625
IL Assoc of School Boards	10,922	443,281	93	31,443	485,739

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Greenfield CUSD 10	\$ 137,858	\$ (7,906)	\$ 129,952
Greenview CUSD 200	76,575	5,575	82,150
Griggsville-Perry CUSD 4	111,658	20,194	131,852
Grundy Area Vocational Center	63,194	19,608	82,802
Grundy Co Spec Ed Coop	111,206	(329,304)	(218,098)
Grundy-Kendall Cntys ROE	25,689	6,199	31,888
Gurnee School District 56	669,123	(302,490)	366,633
Hall HSD 502	141,032	(19,197)	121,835
Hamilton CCSD 328	143,786	(16,237)	127,549
Hamilton County CUSD 10	304,214	27,061	331,275
Hampton School District 29	63,051	4,974	68,025
Hardin County CUSD 1	113,729	(7,147)	106,582
Harlem USD 122	2,473,259	14,981	2,488,240
Harmony Emge SD 175	232,159	(22,130)	210,029
Harrisburg CUSD 3	510,339	(7,794)	502,545
Harrison School District 36	119,343	10,135	129,478
Hartsburg-Emden CUSD 21	79,471	5,677	85,148
Harvard CUSD 50	837,138	254,274	1,091,412
Harvey SD 152	638,489	(195,426)	443,063
Havana CUSD 126	245,585	(41,054)	204,531
Hawthorn CCSD 73	1,811,954	945,787	2,757,741
Hazel Crest SD 152 5	302,714	37,686	340,400
Heartland Technical Academy	48,840	134,275	183,115
Henry - Stark Co Spec Ed Dist	259,792	(35,167)	224,625
Henry-Senachwine CUSD 5	186,051	(49,147)	136,904
Heritage CUSD 8	130,555	(41,628)	88,927
Herrin CUSD 4	573,482	(78,194)	495,288
Herscher CUSD 2	479,532	14,348	493,880
Heyworth CUSD 4	282,343	(42,164)	240,179
Hiawatha CUSD 426	144,232	(2,676)	141,556
High Mount SD 116	115,098	(26,033)	89,065
Highland CUSD 5	784,318	29,215	813,533
Highland Park TWP HSD 113	2,564,843	286,161	2,851,004
Hillsboro CUSD 3	431,623	(30,285)	401,338
Hillside SD 93	222,676	15,235	237,911
Hinckley Big Rock CUSD 429	258,604	(528)	258,076
Hinsdale CCSD 181	2,107,609	111,485	2,219,094
Hinsdale TWP HSD 86	2,871,757	357,700	3,229,457
Hollis CSD 328	41,661	2,787	44,448
Homer CCSD 33	1,204,152	97,243	1,301,395
Homewood SD 153	692,078	(46,149)	645,929
Homewood-Flossmoor CHSD 233	1,392,304	199,440	1,591,744
Hononegah CHSD 207	722,362	32,431	754,793
Hoopston Area CUSD 11	350,038	(40,294)	309,744
Hoover Schrum SD 157	296,798	(9,216)	287,582
Huntley CSD 158	2,928,694	541,249	3,469,943
Hutsonville CUSD 1	83,940	3,526	87,466
IL Assoc of School Boards	163,766	7,912	171,678

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
IL Education Association	501-0840	\$ 628,501	\$ 452,390	0.002422%	0.001717%
IL Federation Of Teachers	501-0220	3,900,824	3,671,879	0.015032%	0.013937%
Illini Bluffs CUSD 327	072-3270	3,693,939	3,845,165	0.014235%	0.014595%
Illini Central CUSD 189	060-1890	4,685,635	4,371,662	0.018057%	0.016593%
Illini West HSD 307	034-3070	1,785,699	1,846,084	0.006882%	0.007007%
Illinois Valley Central 321	072-3210	10,664,364	10,966,889	0.041096%	0.041627%
Indian Creek CUSD 425	019-4250	5,411,217	5,419,176	0.020853%	0.020569%
Indian Prairie CUSD 204	022-2040	196,148,117	194,241,155	0.755882%	0.737274%
Indian Springs SD 109	016-1090	16,239,484	15,984,900	0.062581%	0.060673%
Indian Valley Vocational Ctr	306-0190	1,089,899	1,159,279	0.004200%	0.004400%
Iroquois County CUSD 9	038-0090	5,575,452	5,615,932	0.021486%	0.021316%
Iroquois Spec Educ Association	307-0270	3,164,172	2,956,977	0.012194%	0.011224%
Iroquois West CUSD 10	038-0100	4,377,882	4,338,992	0.016871%	0.016469%
Iroquois-Kankakee Cntys ROE	303-0460	601,873	657,398	0.002319%	0.002495%
Irvington CCSD 11	095-0110	398,090	412,386	0.001534%	0.001565%
Itasca SD 10	022-0100	5,815,147	6,148,996	0.022410%	0.023340%
Iuka CCSD 7	058-0070	1,161,280	1,195,342	0.004475%	0.004537%
J S Morton HSD 201	016-2010	46,656,514	47,112,886	0.179797%	0.178825%
Jacksonville SD 117	069-1170	16,418,817	16,548,580	0.063272%	0.062813%
JAMP Special Educ Services	308-0770	912,426	935,207	0.003516%	0.003550%
Jasper CCSD 17	096-0170	798,741	794,378	0.003078%	0.003015%
Jasper County CUSD 1	040-0010	5,520,760	5,636,453	0.021275%	0.021394%
Jersey CUSD 100	042-1000	11,718,376	11,540,599	0.045158%	0.043804%
JoDaviess Carroll CTEA	306-0430	559,917	555,944	0.002158%	0.002110%
Johnsburg CUSD 12	063-0120	12,719,518	14,823,098	0.049016%	0.056263%
Johnston City CUSD 1	100-0010	4,443,088	4,428,304	0.017122%	0.016808%
Joliet School District 86	099-0860	59,428,657	60,122,418	0.229016%	0.228204%
Joliet TWP HSD 204	099-2040	43,355,907	43,548,774	0.167077%	0.165296%
Jonesboro CCSD 43	091-0430	1,647,644	1,698,859	0.006350%	0.006448%
Joppa-Maple Grove USD 38	061-0380	1,556,375	1,585,912	0.005998%	0.006020%
Kane County ROE	305-0450	99,972	205,896	0.000385%	0.000782%
Kaneland CUSD 302	045-3020	31,108,508	30,831,208	0.119881%	0.117025%
Kankakee Area Career Center	306-0460	1,446,710	1,339,495	0.005575%	0.005084%
Kankakee Area Spec Educ Coop	302-0460	553,276	574,786	0.002132%	0.002182%
Kankakee School District 111	046-1110	29,384,607	29,495,248	0.113237%	0.111954%
Kansas CUSD 3	023-0030	1,164,893	1,212,994	0.004489%	0.004604%
Kaskaskia Special Education	302-0580	3,971,197	3,719,990	0.015303%	0.014120%
Keeneyville SD 20	022-0200	8,980,507	9,163,719	0.034607%	0.034782%
Kell CSD 2	058-0020	637,785	667,038	0.002458%	0.002532%
Kendall Cnty Special Educ	302-0470	(234,399)	-	-0.000903%	0.000000%
Kenilworth SD 38	016-0380	7,120,166	7,175,689	0.027439%	0.027236%
Kewanee CUSD 229	037-2290	8,096,463	7,771,837	0.031201%	0.029499%
Kildeer Countryside CCSD 96	049-0960	26,816,379	27,099,293	0.103340%	0.102860%
Kings CSD 144	071-1440	734,651	739,393	0.002831%	0.002806%
Kinnikinnick CCSD 131	101-1310	9,684,259	9,719,726	0.037320%	0.036893%
Kirby SD 140	016-1400	25,963,367	27,033,534	0.100053%	0.102610%
Knoxville CUSD 202	048-2020	4,811,357	4,824,953	0.018541%	0.018314%
Knox-Warren Spec Educ Dist	302-0480	-	2,636,175	0.000000%	0.010006%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
IL Education Association	\$ -	\$ -	\$ -	\$ 1	\$ 1
IL Federation Of Teachers	-	-	-	92,277	92,277
Illini Bluffs CUSD 327	-	-	-	189,489	189,489
Illini Central CUSD 189	-	-	-	104,938	104,938
Illini West HSD 307	-	-	-	120,567	120,567
Illinois Valley Central 321	-	-	-	359,907	359,907
Indian Creek CUSD 425	-	-	-	231,637	231,637
Indian Prairie CUSD 204	-	-	-	5,060,885	5,060,885
Indian Springs SD 109	-	-	-	592,182	592,182
Indian Valley Vocational Ctr	-	-	-	58,331	58,331
Iroquois County CUSD 9	-	-	-	159,857	159,857
Iroquois Spec Educ Association	-	-	-	37,061	37,061
Iroquois West CUSD 10	-	-	-	7	7
Iroquois-Kankakee Cntys ROE	-	-	-	182,261	182,261
Irvington CCSD 11	-	-	-	11,500	11,500
Itasca SD 10	-	-	-	507,301	507,301
Iuka CCSD 7	-	-	-	39,198	39,198
J S Morton HSD 201	-	-	-	2,129,173	2,129,173
Jacksonville SD 117	-	-	-	725,050	725,050
JAMP Special Educ Services	-	-	-	8,455	8,455
Jasper CCSD 17	-	-	-	14,554	14,554
Jasper County CUSD 1	-	-	-	155,976	155,976
Jersey CUSD 100	-	-	-	206,286	206,286
JoDaviess Carroll CTEA	-	-	-	25,056	25,056
Johnsburg CUSD 12	-	-	-	1,824,294	1,824,294
Johnston City CUSD 1	-	-	-	201,164	201,164
Joliet School District 86	-	-	-	2,211,786	2,211,786
Joliet TWP HSD 204	-	-	-	841,380	841,380
Jonesboro CCSD 43	-	-	-	58,928	58,928
Joppa-Maple Grove USD 38	-	-	-	15,067	15,067
Kane County ROE	-	-	-	107,158	107,158
Kaneland CUSD 302	-	-	-	763,389	763,389
Kankakee Area Career Center	-	-	-	72,949	72,949
Kankakee Area Spec Educ Coop	-	-	-	12,480	12,480
Kankakee School District 111	-	-	-	46	46
Kansas CUSD 3	-	-	-	28,963	28,963
Kaskaskia Special Education	-	-	-	86,277	86,277
Keeneyville SD 20	-	-	-	83,896	83,896
Kell CSD 2	-	-	-	63,669	63,669
Kendall Cnty Special Educ	-	-	-	227,492	227,492
Kenilworth SD 38	-	-	-	353,366	353,366
Kewanee CUSD 229	-	-	-	32,056	32,056
Kildeer Countryside CCSD 96	-	-	-	1,174,957	1,174,957
Kings CSD 144	-	-	-	28,673	28,673
Kinnikinnick CCSD 131	-	-	-	230,533	230,533
Kirby SD 140	-	-	-	770,699	770,699
Knoxville CUSD 202	-	-	-	171,051	171,051
Knox-Warren Spec Educ Dist	-	-	-	2,518,743	2,518,743

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
IL Education Association	\$ 1,623	\$ 65,876	\$ 14	\$ 192,263	\$ 259,776
IL Federation Of Teachers	13,175	534,687	113	277,566	825,541
Illini Bluffs CUSD 327	13,797	559,921	118	1,799	575,635
Illini Central CUSD 189	15,686	636,587	134	370,640	1,023,047
Illini West HSD 307	6,624	268,821	57	870	276,372
Illinois Valley Central 321	39,349	1,596,963	337	5,194	1,641,843
Indian Creek CUSD 425	19,444	789,123	166	73,990	882,723
Indian Prairie CUSD 204	696,941	28,284,775	5,962	4,779,695	33,767,373
Indian Springs SD 109	57,354	2,327,670	491	488,115	2,873,630
Indian Valley Vocational Ctr	4,160	168,811	36	531	173,538
Iroquois County CUSD 9	20,150	817,774	172	45,395	883,491
Iroquois Spec Educ Association	10,610	430,586	91	245,677	686,964
Iroquois West CUSD 10	15,568	631,830	133	207,487	855,018
Iroquois-Kankakee Cnty ROE	2,359	95,728	20	293	98,400
Irvington CCSD 11	1,480	60,050	13	194	61,737
Itasca SD 10	22,063	895,397	189	2,832	920,481
Iuka CCSD 7	4,289	174,062	37	566	178,954
J S Morton HSD 201	169,042	6,860,428	1,446	267,483	7,298,399
Jacksonville SD 117	59,377	2,409,751	508	123,594	2,593,230
JAMP Special Educ Services	3,356	136,182	29	54,817	194,384
Jasper CCSD 17	2,850	115,675	24	16,213	134,762
Jasper County CUSD 1	20,224	820,762	173	2,689	843,848
Jersey CUSD 100	41,408	1,680,505	354	346,557	2,068,824
JoDaviess Carroll CTEA	1,995	80,955	17	12,239	95,206
Johnsburg CUSD 12	53,186	2,158,492	455	168,259	2,380,392
Johnston City CUSD 1	15,889	644,835	136	81,122	741,982
Joliet School District 86	215,720	8,754,834	1,845	233,259	9,205,658
Joliet TWP HSD 204	156,254	6,341,433	1,337	469,481	6,968,505
Jonesboro CCSD 43	6,096	247,382	52	803	254,333
Joppa-Maple Grove USD 38	5,690	230,935	49	758	237,432
Kane County ROE	739	29,982	6	49	30,776
Kaneland CUSD 302	110,623	4,489,542	946	734,027	5,335,138
Kankakee Area Career Center	4,806	195,053	41	124,253	324,153
Kankakee Area Spec Educ Coop	2,062	83,698	18	140,584	226,362
Kankakee School District 111	105,829	4,295,004	905	1,327,623	5,729,361
Kansas CUSD 3	4,352	176,632	37	55,043	236,064
Kaskaskia Special Education	13,347	541,693	114	299,898	855,052
Keeneyville SD 20	32,880	1,334,391	281	4,374	1,371,926
Kell CSD 2	2,393	97,132	20	311	99,856
Kendall Cnty Special Educ	-	-	-	14,426,080	14,426,080
Kenilworth SD 38	25,746	1,044,901	220	54,314	1,125,181
Kewanee CUSD 229	27,885	1,131,710	239	432,250	1,592,084
Kildeer Countryside CCSD 96	97,233	3,946,112	832	134,049	4,178,226
Kings CSD 144	2,653	107,668	23	6,547	116,891
Kinnikinnick CCSD 131	34,875	1,415,355	298	112,141	1,562,669
Kirby SD 140	96,997	3,936,537	830	12,646	4,047,010
Knoxville CUSD 202	17,312	702,594	148	59,559	779,613
Knox-Warren Spec Educ Dist	9,459	383,871	81	-	393,411

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
IL Education Association	\$ 24,337	\$ (30,158)	\$ (5,821)
IL Federation Of Teachers	197,536	(26,271)	171,265
Illini Bluffs CUSD 327	206,858	31,645	238,503
Illini Central CUSD 189	235,182	(38,391)	196,791
Illini West HSD 307	99,314	20,879	120,193
Illinois Valley Central 321	589,985	60,814	650,799
Indian Creek CUSD 425	291,535	30,515	322,050
Indian Prairie CUSD 204	10,449,572	176,042	10,625,614
Indian Springs SD 109	859,938	31,703	891,641
Indian Valley Vocational Ctr	62,366	9,145	71,511
Iroquois County CUSD 9	302,120	21,912	324,032
Iroquois Spec Educ Association	159,076	(31,346)	127,730
Iroquois West CUSD 10	233,424	(34,959)	198,465
Iroquois-Kankakee Cntys ROE	35,366	31,844	67,210
Irvington CCSD 11	22,185	1,842	24,027
Itasca SD 10	330,797	85,306	416,103
Iuka CCSD 7	64,306	6,595	70,901
J S Morton HSD 201	2,534,527	344,405	2,878,932
Jacksonville SD 117	890,262	112,242	1,002,504
JAMP Special Educ Services	50,311	(8,640)	41,671
Jasper CCSD 17	42,735	121	42,856
Jasper County CUSD 1	303,224	27,019	330,243
Jersey CUSD 100	620,848	(16,361)	604,487
JoDaviess Carroll CTEA	29,908	2,645	32,553
Johnsburg CUSD 12	797,437	251,861	1,049,298
Johnston City CUSD 1	238,229	23,893	262,122
Joliet School District 86	3,234,400	364,530	3,598,930
Joliet TWP HSD 204	2,342,789	79,460	2,422,249
Jonesboro CCSD 43	91,393	9,885	101,278
Joppa-Maple Grove USD 38	85,317	2,450	87,767
Kane County ROE	11,077	16,777	27,854
Kaneland CUSD 302	1,658,623	24,514	1,683,137
Kankakee Area Career Center	72,061	(6,014)	66,047
Kankakee Area Spec Educ Coop	30,922	(23,582)	7,340
Kankakee School District 111	1,586,753	(232,319)	1,354,434
Kansas CUSD 3	65,255	(5,506)	59,749
Kaskaskia Special Education	200,124	(30,817)	169,307
Keeneyville SD 20	492,980	13,257	506,237
Kell CSD 2	35,885	11,001	46,886
Kendall Cnty Special Educ	-	(2,582,945)	(2,582,945)
Kenilworth SD 38	386,030	55,631	441,661
Kewanee CUSD 229	418,101	(61,200)	356,901
Kildeer Countryside CCSD 96	1,457,858	192,140	1,649,998
Kings CSD 144	39,777	4,181	43,958
Kinnikinnick CCSD 131	522,891	24,354	547,245
Kirby SD 140	1,454,320	120,398	1,574,718
Knoxville CUSD 202	259,568	21,761	281,329
Knox-Warren Spec Educ Dist	141,818	389,898	531,716

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As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Komarek SD 94	016-0940	\$ 3,630,384	\$ 3,755,664	0.013990%	0.014255%
L E A S E	302-0500	2,711,640	2,746,882	0.010450%	0.010426%
La Grange Area Dept Spec Ed	310-0160	9,926,479	9,466,570	0.038253%	0.035932%
La Grange Highlands SD 106	016-1060	7,846,727	7,635,236	0.030238%	0.028981%
La Grange SD 102	016-1020	22,618,180	22,824,485	0.087162%	0.086634%
La Grange South SD 105	016-1050	14,486,100	14,286,506	0.055824%	0.054227%
La Harpe CSD 347	034-3470	1,216,064	1,111,053	0.004686%	0.004217%
La Moille CUSD 303	006-3030	1,987,138	1,898,993	0.007658%	0.007208%
La Salle Elementary SD 122	050-1220	4,887,601	5,389,724	0.018835%	0.020458%
La Salle-Peru TWP HSD 120	050-1200	8,505,841	8,387,282	0.032778%	0.031835%
Ladd CCSD 94	006-0940	942,121	976,954	0.003631%	0.003708%
Lake Bluff Elementary SD 65	049-0650	9,177,262	9,353,401	0.035366%	0.035502%
Lake County Area Vocational	306-0490	3,102,051	3,076,614	0.011954%	0.011678%
Lake County ROE	309-0490	444,748	462,155	0.001714%	0.001754%
Lake Forest CHSD 115	049-1150	21,710,058	22,632,905	0.083662%	0.085907%
Lake Forest SD 67	049-0670	20,686,140	20,455,023	0.079716%	0.077640%
Lake Park CHSD 108	022-1080	23,338,791	23,609,095	0.089939%	0.089612%
Lake Villa CCSD 41	049-0410	14,400,625	13,923,600	0.055495%	0.052849%
Lake Zurich CUSD 95	049-0950	46,336,444	47,973,672	0.178564%	0.182092%
Lansing SD 158	016-1580	13,356,139	13,877,768	0.051470%	0.052675%
Laraway CCSD 70	099-0700	3,859,922	3,727,838	0.014875%	0.014150%
Lawndale (LEARN) Charter	401-0100	3,074,391	5,211,158	0.011848%	0.019780%
Lawrence County CUSD 20	051-0200	5,220,030	5,385,542	0.020116%	0.020442%
Le Roy CUSD 2	064-0020	4,582,592	4,547,483	0.017660%	0.017261%
Lebanon CUSD 9	082-0090	4,060,680	4,149,524	0.015649%	0.015750%
Legacy Academy Charter School	401-0060	814,092	641,236	0.003137%	0.002434%
Leland CUSD 1	050-0010	1,668,031	1,604,356	0.006428%	0.006090%
Lemont TWP HSD 210	016-2100	12,307,579	11,941,124	0.047429%	0.045324%
Lemont-Bromberek CSD 113	016-1130	11,327,851	11,916,902	0.043653%	0.045233%
Lena Winslow CUSD 202	089-2020	4,279,669	4,276,025	0.016492%	0.016230%
Lewistown CUSD 97	029-0970	3,384,150	3,460,802	0.013041%	0.013136%
Lexington CUSD 7	064-0070	3,106,596	3,179,704	0.011972%	0.012069%
Leyden CHSD 212	016-2120	35,108,460	35,970,750	0.135295%	0.136533%
Liberty CUSD 2	001-0020	2,996,328	3,017,042	0.011547%	0.011452%
Libertyville CHSD 128	049-1280	43,154,484	43,500,059	0.166301%	0.165111%
Libertyville SD 70	049-0700	20,104,008	20,458,714	0.077473%	0.077654%
Lick Creek CCSD 16	091-0160	579,589	575,578	0.002234%	0.002185%
Limestone CHSD 310	072-3100	6,153,350	5,666,817	0.023713%	0.021509%
Limestone Walters CCSD 316	072-3160	838,658	837,979	0.003232%	0.003181%
Lincoln CHSD 404	054-4040	4,820,826	4,741,883	0.018578%	0.017999%
Lincoln Elementary SD 27	054-0270	6,844,434	6,688,312	0.026376%	0.025387%
Lincoln ESD 156	016-1560	5,050,466	5,032,841	0.019462%	0.019103%
Lincoln Regional Safe School	310-0990	649,651	641,964	0.002504%	0.002437%
Lincolnshire-Prairie View 103	049-1030	16,531,811	16,321,785	0.063707%	0.061952%
Lincoln-Way Area Spec Educ	302-0990	4,206,705	4,256,779	0.016211%	0.016157%
Lincoln-Way CHSD 210	099-2100	46,756,718	46,196,801	0.180183%	0.175347%
Lincolnwood SD 74	016-0740	12,405,717	12,696,479	0.047807%	0.048192%
Lindop SD 92	016-0920	2,898,987	3,283,472	0.011172%	0.012463%

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TEACHERS' HEALTH INSURANCE SECURITY FUND
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As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Komarek SD 94	\$ -	\$ -	\$ -	\$ 106,668	\$ 106,668
L E A S E	-	-	-	56,585	56,585
La Grange Area Dept Spec Ed	-	-	-	326,200	326,200
La Grange Highlands SD 106	-	-	-	191,670	191,670
La Grange SD 102	-	-	-	104,637	104,637
La Grange South SD 105	-	-	-	625,911	625,911
La Harpe CSD 347	-	-	-	2	2
La Moille CUSD 303	-	-	-	41,385	41,385
La Salle Elementary SD 122	-	-	-	489,279	489,279
La Salle-Peru TWP HSD 120	-	-	-	358,390	358,390
Ladd CCSD 94	-	-	-	19,535	19,535
Lake Bluff Elementary SD 65	-	-	-	283,869	283,869
Lake County Area Vocational	-	-	-	144,480	144,480
Lake County ROE	-	-	-	10,143	10,143
Lake Forest CHSD 115	-	-	-	922,260	922,260
Lake Forest SD 67	-	-	-	826,490	826,490
Lake Park CHSD 108	-	-	-	477,515	477,515
Lake Villa CCSD 41	-	-	-	462,006	462,006
Lake Zurich CUSD 95	-	-	-	2,031,320	2,031,320
Lansing SD 158	-	-	-	454,562	454,562
Laraway CCSD 70	-	-	-	226,734	226,734
Lawndale (LEARN) Charter	-	-	-	1,996,726	1,996,726
Lawrence County CUSD 20	-	-	-	81,978	81,978
Le Roy CUSD 2	-	-	-	55,881	55,881
Lebanon CUSD 9	-	-	-	56,205	56,205
Legacy Academy Charter School	-	-	-	109,877	109,877
Leland CUSD 1	-	-	-	48,817	48,817
Lemont TWP HSD 210	-	-	-	135,156	135,156
Lemont-Bromberek CSD 113	-	-	-	892,987	892,987
Lena Winslow CUSD 202	-	-	-	59,068	59,068
Lewistown CUSD 97	-	-	-	24,329	24,329
Lexington CUSD 7	-	-	-	44,409	44,409
Leyden CHSD 212	-	-	-	1,336,109	1,336,109
Liberty CUSD 2	-	-	-	42,013	42,013
Libertyville CHSD 128	-	-	-	1,318,778	1,318,778
Libertyville SD 70	-	-	-	622,917	622,917
Lick Creek CCSD 16	-	-	-	70,069	70,069
Limestone CHSD 310	-	-	-	132,967	132,967
Limestone Walters CCSD 316	-	-	-	36,697	36,697
Lincoln CHSD 404	-	-	-	61,221	61,221
Lincoln Elementary SD 27	-	-	-	78,854	78,854
Lincoln ESD 156	-	-	-	61,543	61,543
Lincoln Regional Safe School	-	-	-	1	1
Lincolnshire-Prairie View 103	-	-	-	316,105	316,105
Lincoln-Way Area Spec Educ	-	-	-	7	7
Lincoln-Way CHSD 210	-	-	-	72	72
Lincolnwood SD 74	-	-	-	730,652	730,652
Lindop SD 92	-	-	-	526,395	526,395

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Komarek SD 94	\$ 13,475	\$ 546,888	\$ 115	\$ 1,768	\$ 562,246
L E A S E	9,856	399,992	84	7,216	417,148
La Grange Area Dept Spec Ed	33,966	1,378,492	291	589,101	2,001,850
La Grange Highlands SD 106	27,395	1,111,819	234	320,389	1,459,837
La Grange SD 102	81,895	3,323,628	701	143,941	3,550,165
La Grange South SD 105	51,260	2,080,355	438	409,135	2,541,188
La Harpe CSD 347	3,986	161,788	34	180,917	346,725
La Moille CUSD 303	6,814	276,525	58	114,182	397,579
La Salle Elementary SD 122	19,338	784,834	165	2,381	806,718
La Salle-Peru TWP HSD 120	30,094	1,221,329	257	241,535	1,493,215
Ladd CCSD 94	3,505	142,261	30	62,110	207,906
Lake Bluff Elementary SD 65	33,560	1,362,012	287	4,470	1,400,329
Lake County Area Vocational	11,039	448,007	94	71,080	530,220
Lake County ROE	1,658	67,298	14	22,880	91,850
Lake Forest CHSD 115	81,207	3,295,731	695	10,575	3,388,208
Lake Forest SD 67	73,393	2,978,595	628	532,743	3,585,359
Lake Park CHSD 108	84,710	3,437,881	725	93,659	3,616,975
Lake Villa CCSD 41	49,958	2,027,510	427	672,919	2,750,814
Lake Zurich CUSD 95	172,130	6,985,772	1,472	22,570	7,181,944
Lansing SD 158	49,794	2,020,836	426	6,506	2,077,562
Laraway CCSD 70	13,376	542,836	114	184,403	740,729
Lawndale (LEARN) Charter	18,698	758,832	160	230,870	1,008,560
Lawrence County CUSD 20	19,323	784,225	165	134,202	937,915
Le Roy CUSD 2	16,316	662,190	140	102,645	781,291
Lebanon CUSD 9	14,889	604,240	127	1,978	621,234
Legacy Academy Charter School	2,301	93,375	20	177,430	273,126
Leland CUSD 1	5,756	233,621	49	85,990	325,416
Lemont TWP HSD 210	42,845	1,738,828	366	535,713	2,317,752
Lemont-Bromberek CSD 113	42,758	1,735,301	366	5,518	1,783,943
Lena Winslow CUSD 202	15,342	622,661	131	68,014	706,148
Lewistown CUSD 97	12,417	503,951	106	1,648	518,122
Lexington CUSD 7	11,409	463,018	98	1,513	476,038
Leyden CHSD 212	129,064	5,237,945	1,104	17,101	5,385,214
Liberty CUSD 2	10,825	439,332	93	25,390	475,640
Libertyville CHSD 128	156,079	6,334,339	1,335	320,538	6,812,291
Libertyville SD 70	73,406	2,979,132	628	9,792	3,062,958
Lick Creek CCSD 16	2,065	83,814	18	12,572	98,469
Limestone CHSD 310	20,333	825,184	174	557,644	1,403,335
Limestone Walters CCSD 316	3,007	122,024	26	13,294	138,351
Lincoln CHSD 404	17,014	690,498	146	148,119	855,777
Lincoln Elementary SD 27	23,998	973,931	205	252,372	1,250,506
Lincoln ESD 156	18,058	732,866	154	92,996	844,074
Lincoln Regional Safe School	2,303	93,481	20	33,231	129,035
Lincolnshire-Prairie View 103	58,563	2,376,726	501	449,950	2,885,740
Lincoln-Way Area Spec Educ	15,273	619,858	131	280,101	915,363
Lincoln-Way CHSD 210	165,755	6,727,030	1,418	2,058,726	8,952,929
Lincolnwood SD 74	45,555	1,848,821	390	6,043	1,900,809
Lindop SD 92	11,781	478,129	101	1,412	491,423

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Komarek SD 94	\$ 202,043	\$ 17,257	\$ 219,300
L E A S E	147,774	9,117	156,891
La Grange Area Dept Spec Ed	509,272	(32,120)	477,152
La Grange Highlands SD 106	410,752	(14,912)	395,840
La Grange SD 102	1,227,887	(3,586)	1,224,301
La Grange South SD 105	768,570	50,073	818,643
La Harpe CSD 347	59,771	(29,683)	30,088
La Moille CUSD 303	102,160	(10,190)	91,970
La Salle Elementary SD 122	289,950	77,465	367,415
La Salle-Peru TWP HSD 120	451,210	27,543	478,753
Ladd CCSD 94	52,557	(8,248)	44,309
Lake Bluff Elementary SD 65	503,184	49,790	552,974
Lake County Area Vocational	165,512	15,178	180,690
Lake County ROE	24,863	(2,582)	22,281
Lake Forest CHSD 115	1,217,580	150,381	1,367,961
Lake Forest SD 67	1,100,417	67,260	1,167,677
Lake Park CHSD 108	1,270,096	71,861	1,341,957
Lake Villa CCSD 41	749,047	(20,506)	728,541
Lake Zurich CUSD 95	2,580,835	340,858	2,921,693
Lansing SD 158	746,581	73,216	819,797
Laraway CCSD 70	200,546	12,554	213,100
Lawndale (LEARN) Charter	280,344	267,191	547,535
Lawrence County CUSD 20	289,725	(11,666)	278,059
Le Roy CUSD 2	244,640	(5,807)	238,833
Lebanon CUSD 9	223,232	9,157	232,389
Legacy Academy Charter School	34,497	(7,535)	26,962
Leland CUSD 1	86,309	(4,473)	81,836
Lemont TWP HSD 210	642,395	(58,559)	583,836
Lemont-Bromberek CSD 113	641,092	150,455	791,547
Lena Winslow CUSD 202	230,037	136	230,173
Lewistown CUSD 97	186,180	3,479	189,659
Lexington CUSD 7	171,058	7,130	178,188
Leyden CHSD 212	1,935,115	231,067	2,166,182
Liberty CUSD 2	162,308	3,655	165,963
Libertyville CHSD 128	2,340,168	189,161	2,529,329
Libertyville SD 70	1,100,615	110,058	1,210,673
Lick Creek CCSD 16	30,964	10,763	41,727
Limestone CHSD 310	304,857	(62,271)	242,586
Limestone Walters CCSD 316	45,081	4,591	49,672
Lincoln CHSD 404	255,099	(11,881)	243,218
Lincoln Elementary SD 27	359,810	(24,845)	334,965
Lincoln ESD 156	270,751	(3,292)	267,459
Lincoln Regional Safe School	34,536	(5,582)	28,954
Lincolnshire-Prairie View 103	878,061	(12,498)	865,563
Lincoln-Way Area Spec Educ	229,001	(50,473)	178,528
Lincoln-Way CHSD 210	2,485,245	(341,136)	2,144,109
Lincolnwood SD 74	683,031	128,924	811,955
Lindop SD 92	176,641	86,603	263,244

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Lisbon CCSD 90	047-0900	\$ 652,003	\$ 665,729	0.002512%	0.002527%
Lisle CUSD 202	022-2020	16,276,762	16,857,625	0.062725%	0.063986%
Litchfield CUSD 12	068-0120	6,796,984	6,613,817	0.026193%	0.025104%
Lockport Area Spec Educ Coop	307-0990	1,529,161	1,616,860	0.005893%	0.006137%
Lockport School District 91	099-0910	3,417,697	3,304,009	0.013171%	0.012541%
Lockport TWP HSD 205	099-2050	25,832,474	26,382,456	0.099549%	0.100139%
Lombard SD 44	022-0440	30,631,075	31,335,646	0.118041%	0.118939%
Lostant CUSD 425	050-4250	562,322	589,294	0.002167%	0.002237%
Lowpoint-Washburn CUSD 21	102-0210	2,020,961	1,990,839	0.007788%	0.007557%
Ludlow CCSD 142	010-1420	485,101	535,869	0.001869%	0.002034%
Lyons SD 103	016-1030	14,959,450	15,421,412	0.057648%	0.058534%
Lyons TWP HSD 204	016-2040	40,405,406	40,541,207	0.155708%	0.153881%
Macomb CUSD 185	062-1850	10,609,552	10,833,861	0.040885%	0.041122%
Macon-Piatt ROE	303-0550	2,316,843	1,034,573	0.008928%	0.003927%
Madison Co ROE 41	302-0570	884,442	785,193	0.003408%	0.002980%
Madison CUSD 12	057-0120	4,636,910	4,670,794	0.017869%	0.017729%
Maercker SD 60	022-0600	11,543,168	11,668,837	0.044483%	0.044291%
Mahomet Seymour CUSD 3	010-0030	15,617,114	15,855,852	0.060183%	0.060183%
Maine TWP HSD 207	016-2070	74,372,846	74,251,871	0.286605%	0.281835%
Malden CCSD 84	006-0840	533,787	517,869	0.002057%	0.001966%
Manhattan School District 114	099-1140	6,389,109	6,550,011	0.024621%	0.024862%
Mannheim SD 83	016-0830	23,180,757	23,862,226	0.089330%	0.090573%
Manteno CUSD 5	046-0050	10,310,768	10,111,444	0.039734%	0.038380%
Mar-Clin-Was Co Car Tec Ed Sys	306-0580	69,900	71,165	0.000270%	0.000270%
Marengo CHSD 154	063-1540	5,489,819	5,539,194	0.021156%	0.021025%
Marengo-Union ECSD 165	063-1650	4,942,856	4,986,903	0.019048%	0.018929%
Marion CUSD 2	100-0020	18,011,609	18,220,668	0.069410%	0.069159%
Marissa CUSD 40	082-0400	3,454,329	3,320,675	0.013312%	0.012604%
Maroa Forsyth CUSD 2	055-0020	5,935,627	5,254,970	0.022874%	0.019946%
Marquardt SD 15	022-0150	21,657,085	22,564,775	0.083458%	0.085648%
Marseilles Elementary SD 150	050-1500	3,158,728	3,051,203	0.012173%	0.011581%
Marshall CUSD 2C	012-0020	5,971,643	5,943,181	0.023012%	0.022558%
Martinsville CUSD 3C	012-0030	2,024,984	2,113,421	0.007803%	0.008022%
Mascoutah CUSD 19	082-0190	19,986,834	19,898,769	0.077022%	0.075529%
Massac USD 1	061-0010	11,238,054	10,440,824	0.043307%	0.039630%
Matteson ESD 162	016-1620	19,001,674	18,803,723	0.073226%	0.071373%
Mattoon CUSD 2	015-0020	17,357,521	16,924,808	0.066889%	0.064241%
Maywood SD 89	016-0890	28,665,019	28,601,389	0.110464%	0.108561%
Mazon-Verona-Kinsman ESD 2C	032-0020	2,180,484	2,025,601	0.008403%	0.007688%
McClellan CCSD 12	041-0120	342,092	320,079	0.001318%	0.001215%
McHenry CUSD 15	063-0150	32,902,161	33,723,320	0.126792%	0.128002%
McHenry CCSD 156	063-1560	16,194,780	16,363,374	0.062409%	0.062110%
McHenry Co Coop for Employ Ed	306-0630	-	-	0.000000%	0.000000%
McLean County USD 5	064-0050	71,707,908	71,809,523	0.276336%	0.272565%
Medinah ESD 11	022-0110	4,390,083	4,673,449	0.016918%	0.017739%
Mendota CCSD 289	050-2890	5,523,596	5,425,269	0.021286%	0.020592%
Mendota TWP HSD 280	050-2800	4,183,476	4,037,959	0.016122%	0.015327%
Mercer County SD 404	066-4040	6,090,236	6,168,448	0.023469%	0.023413%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Lisbon CCSD 90	\$ -	\$ -	\$ -	\$ 34,353	\$ 34,353
Lisle CUSD 202	-	-	-	1,024,376	1,024,376
Litchfield CUSD 12	-	-	-	10	10
Lockport Area Spec Educ Coop	-	-	-	94,264	94,264
Lockport School District 91	-	-	-	5	5
Lockport TWP HSD 205	-	-	-	902,019	902,019
Lombard SD 44	-	-	-	1,720,210	1,720,210
Lostant CUSD 425	-	-	-	73,351	73,351
Lowpoint-Washburn CUSD 21	-	-	-	3	3
Ludlow CCSD 142	-	-	-	96,795	96,795
Lyons SD 103	-	-	-	573,990	573,990
Lyons TWP HSD 204	-	-	-	822,316	822,316
Macomb CUSD 185	-	-	-	480,344	480,344
Macon-Piatt ROE	-	-	-	195,665	195,665
Madison Co ROE 41	-	-	-	30,838	30,838
Madison CUSD 12	-	-	-	302,068	302,068
Maercker SD 60	-	-	-	423,046	423,046
Mahomet Seymour CUSD 3	-	-	-	397,918	397,918
Maine TWP HSD 207	-	-	-	1,194,580	1,194,580
Malden CCSD 84	-	-	-	1	1
Manhattan School District 114	-	-	-	159,131	159,131
Mannheim SD 83	-	-	-	682,524	682,524
Manteno CUSD 5	-	-	-	16	16
Mar-Clin-Was Co Car Tec Ed Sys	-	-	-	6,903	6,903
Marengo CHSD 154	-	-	-	113,502	113,502
Marengo-Union ECSD 165	-	-	-	173,520	173,520
Marion CUSD 2	-	-	-	420,807	420,807
Marissa CUSD 40	-	-	-	41,653	41,653
Maroa Forsyth CUSD 2	-	-	-	170,888	170,888
Marquardt SD 15	-	-	-	1,370,698	1,370,698
Marseilles Elementary SD 150	-	-	-	82,100	82,100
Marshall CUSD 2C	-	-	-	70,385	70,385
Martinsville CUSD 3C	-	-	-	113,275	113,275
Mascoutah CUSD 19	-	-	-	769,512	769,512
Massac USD 1	-	-	-	196,857	196,857
Matteson ESD 162	-	-	-	318,235	318,235
Mattoon CUSD 2	-	-	-	2,741,668	2,741,668
Maywood SD 89	-	-	-	749,216	749,216
Mazon-Verona-Kinsman ESD 2C	-	-	-	232,239	232,239
McClellan CCSD 12	-	-	-	50,060	50,060
McHenry CCSD 15	-	-	-	1,448,801	1,448,801
McHenry CHSD 156	-	-	-	406,189	406,189
McHenry Co Coop for Employ Ed	-	-	-	-	-
McLean County USD 5	-	-	-	2,125,699	2,125,699
Medinah ESD 11	-	-	-	206,691	206,691
Mendota CCSD 289	-	-	-	8	8
Mendota TWP HSD 280	-	-	-	138,030	138,030
Mercer County SD 404	-	-	-	10	10

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As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Lisbon CCSD 90	\$ 2,389	\$ 96,941	\$ 20	\$ 318	\$ 99,668
Lisle CUSD 202	60,485	2,454,753	517	7,928	2,523,683
Litchfield CUSD 12	23,730	963,083	203	313,032	1,300,048
Lockport Area Spec Educ Coop	5,801	235,442	50	745	242,038
Lockport School District 91	11,855	481,119	101	185,715	678,790
Lockport TWP HSD 205	94,661	3,841,729	810	12,583	3,949,783
Lombard SD 44	112,433	4,562,996	962	14,920	4,691,311
Lostant CUSD 425	2,114	85,811	18	274	88,217
Lowpoint-Washburn CUSD 21	7,143	289,900	61	83,365	380,469
Ludlow CCSD 142	1,923	78,031	16	236	80,206
Lyons SD 103	55,332	2,245,617	473	7,286	2,308,708
Lyons TWP HSD 204	145,463	5,903,481	1,244	479,515	6,529,703
Macomb CUSD 185	38,872	1,577,592	333	5,168	1,621,965
Macon-Piatt ROE	3,712	150,651	32	1,260,083	1,414,478
Madison Co ROE 41	2,817	114,337	24	108,164	225,342
Madison CUSD 12	16,759	680,146	143	37,545	734,593
Maercker SD 60	41,868	1,699,179	358	53,986	1,795,391
Mahomet Seymour CUSD 3	56,891	2,308,878	487	7,607	2,373,863
Maine TWP HSD 207	266,417	10,812,320	2,279	1,237,040	12,318,056
Malden CCSD 84	1,858	75,410	16	60,365	137,649
Manhattan School District 114	23,502	953,792	201	3,112	980,607
Mannheim SD 83	85,618	3,474,741	732	11,291	3,572,382
Manteno CUSD 5	36,280	1,472,396	310	558,136	2,067,122
Mar-Clin-Was Co Car Tec Ed Sys	255	10,363	2	34	10,654
Marengo CHSD 154	19,875	806,600	170	35,604	862,249
Marengo-Union ECSD 165	17,893	726,177	153	32,448	776,671
Marion CUSD 2	65,376	2,653,235	559	71,848	2,791,018
Marissa CUSD 40	11,915	483,546	102	179,788	675,351
Maroa Forsyth CUSD 2	18,855	765,212	161	739,837	1,524,065
Marquardt SD 15	80,963	3,285,810	693	10,549	3,378,015
Marseilles Elementary SD 150	10,948	444,306	94	150,364	605,712
Marshall CUSD 2C	21,324	865,427	182	117,239	1,004,172
Martinsville CUSD 3C	7,583	307,750	65	986	316,384
Mascoutah CUSD 19	71,397	2,897,595	611	385,520	3,355,123
Massac USD 1	37,462	1,520,359	320	931,171	2,489,312
Matteson ESD 162	67,468	2,738,138	577	475,656	3,281,839
Mattoon CUSD 2	60,726	2,464,536	519	675,168	3,200,949
Maywood SD 89	102,622	4,164,843	878	493,030	4,761,373
Mazon-Verona-Kinsman ESD 2C	7,268	294,961	62	180,863	483,154
McClellan CCSD 12	1,148	46,609	10	26,191	73,958
McHenry CCSD 15	121,000	4,910,682	1,035	16,026	5,048,743
McHenry CHSD 156	58,712	2,382,782	502	83,115	2,525,111
McHenry Co Coop for Employ Ed	-	-	-	44,343	44,343
McLean County USD 5	257,654	10,456,673	2,204	984,182	11,700,713
Medinah ESD 11	16,768	680,533	143	66,207	763,651
Mendota CCSD 289	19,466	790,010	167	268,630	1,078,273
Mendota TWP HSD 280	14,488	587,995	124	202,117	804,724
Mercer County SD 404	22,132	898,230	189	127,352	1,047,903

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As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Lisbon CCSD 90	\$ 35,814	\$ 6,081	\$ 41,895
Lisle CUSD 202	906,888	175,999	1,082,887
Litchfield CUSD 12	355,803	(49,492)	306,311
Lockport Area Spec Educ Coop	86,982	15,332	102,314
Lockport School District 91	177,745	(29,474)	148,271
Lockport TWP HSD 205	1,419,294	157,457	1,576,751
Lombard SD 44	1,685,761	303,451	1,989,212
Lostant CUSD 425	31,702	12,794	44,496
Lowpoint-Washburn CUSD 21	107,101	(13,574)	93,527
Ludlow CCSD 142	28,828	16,419	45,247
Lyons SD 103	829,624	96,895	926,519
Lyons TWP HSD 204	2,180,991	74,485	2,255,476
Macomb CUSD 185	582,828	84,650	667,478
Macon-Piatt ROE	55,657	(159,579)	(103,922)
Madison Co ROE 41	42,241	(11,158)	31,083
Madison CUSD 12	251,274	48,949	300,223
Maercker SD 60	627,747	68,270	696,017
Mahomet Seymour CUSD 3	852,996	70,830	923,826
Maine TWP HSD 207	3,994,520	24,340	4,018,860
Malden CCSD 84	27,860	(10,342)	17,518
Manhattan School District 114	352,370	26,700	379,070
Mannheim SD 83	1,283,714	113,470	1,397,184
Manteno CUSD 5	543,964	(92,194)	451,770
Mar-Clin-Was Co Car Tec Ed Sys	3,828	1,242	5,070
Marengo CHSD 154	297,991	15,016	313,007
Marengo-Union ECSD 165	268,280	26,404	294,684
Marion CUSD 2	980,215	65,015	1,045,230
Marissa CUSD 40	178,642	(20,316)	158,326
Maroa Forsyth CUSD 2	282,701	(83,589)	199,112
Marquardt SD 15	1,213,915	232,138	1,446,053
Marseilles Elementary SD 150	164,145	(8,417)	155,728
Marshall CUSD 2C	319,725	(5,452)	314,273
Martinsville CUSD 3C	113,695	18,912	132,607
Mascoutah CUSD 19	1,070,492	79,719	1,150,211
Massac USD 1	561,684	(108,564)	453,120
Matteson ESD 162	1,011,582	(16,123)	995,459
Mattoon CUSD 2	910,502	392,839	1,303,341
Maywood SD 89	1,538,666	59,280	1,597,946
Mazon-Verona-Kinsman ESD 2C	108,971	14,123	123,094
McClellan CCSD 12	17,219	5,027	22,246
McHenry CCSD 15	1,814,210	251,904	2,066,114
McHenry CHSD 156	880,299	60,641	940,940
McHenry Co Coop for Employ Ed	-	(8,048)	(8,048)
McLean County USD 5	3,863,130	232,504	4,095,634
Medinah ESD 11	251,417	19,980	271,397
Mendota CCSD 289	291,863	(44,093)	247,770
Mendota TWP HSD 280	217,230	(6,291)	210,939
Mercer County SD 404	331,843	(22,734)	309,109

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Meredosia-Chambersburg SD 11	069-0110	\$ 1,532,040	\$ 1,492,825	0.005904%	0.005666%
Meridian CUSD 101	077-1010	3,072,110	2,815,536	0.011839%	0.010687%
Meridian CUSD 15	055-0150	5,163,624	5,091,969	0.019899%	0.019327%
Meridian CUSD 223	071-2230	8,213,556	8,405,596	0.031652%	0.031905%
Metamora CCSD 1	102-0010	3,439,988	3,481,556	0.013257%	0.013215%
Metamora TWP HSD 122	102-1220	3,383,574	4,655,242	0.013039%	0.017670%
Midland CUSD 7	059-0070	3,214,386	3,151,190	0.012387%	0.011961%
Midlothian SD 143	016-1430	11,141,154	10,842,615	0.042934%	0.041155%
Mid-State Special Education	302-0110	9,433,556	9,131,938	0.036354%	0.034662%
Mid-Valley Special Educ	302-3030	5,706,051	5,698,129	0.021989%	0.021628%
Midwest Central CUSD 191	060-1910	5,208,526	4,616,611	0.020072%	0.017523%
Milford Area Public SD 124	038-1240	3,503,264	3,568,854	0.013500%	0.013546%
Millburn CCSD 24	049-0240	7,983,417	8,034,990	0.030765%	0.030498%
Miller TWP CCSD 210	050-2100	970,202	984,699	0.003739%	0.003738%
Millstadt CCSD 160	082-1600	4,467,929	4,551,748	0.017218%	0.017277%
Minooka CCSD 201	032-2010	20,213,740	20,673,594	0.077896%	0.078470%
Minooka CHS 111	032-1110	16,500,545	16,806,028	0.063587%	0.063790%
Mokena School District 159	099-1590	8,461,899	8,475,702	0.032609%	0.032171%
Moline USD 40	081-0400	44,300,445	43,664,491	0.170717%	0.165736%
Momence CUSD 1	046-0010	5,335,874	5,144,431	0.020563%	0.019527%
Monmouth - Roseville CUSD 238	094-2380	7,252,365	7,318,826	0.027948%	0.027780%
Monroe SD 70	072-0700	1,284,802	1,314,354	0.004951%	0.004989%
Monroe-Randolph Counties ROE	301-0790	400,175	311,230	0.001542%	0.001181%
Monticello CUSD 25	074-0250	9,147,720	8,999,398	0.035252%	0.034159%
Montmorency CCSD 145	098-1450	1,524,975	1,467,404	0.005877%	0.005570%
Morris CHSD 101	032-1010	5,571,446	5,882,430	0.021470%	0.022328%
Morris School District 54	032-0540	5,170,178	5,397,031	0.019924%	0.020485%
Morrison CUSD 6	098-0060	5,429,812	6,021,056	0.020924%	0.022854%
Morrisonville CUSD 1	011-0010	1,546,032	1,578,880	0.005958%	0.005993%
Morton CUSD 709	090-7090	16,012,287	16,504,590	0.061706%	0.062646%
Morton Grove SD 70	016-0700	7,642,764	7,757,586	0.029452%	0.029445%
Mt Olive USD 5	056-0050	2,732,965	2,694,508	0.010532%	0.010227%
Mt Prospect SD 57	016-0570	14,049,022	14,660,190	0.054140%	0.055645%
Mt Pulaski CUSD 23	054-0230	3,474,543	3,469,394	0.013390%	0.013169%
Mt Vernon School District 80	041-0800	8,988,532	9,179,480	0.034639%	0.034842%
Mt Vernon TWP HSD 201	041-2010	6,440,318	6,345,774	0.024819%	0.024086%
Mt Zion CUSD 3	055-0030	11,879,399	11,936,989	0.045779%	0.045309%
Mulberry Grove CUSD 1	003-0010	2,012,789	1,990,209	0.007757%	0.007554%
Mundelein CHSD 120	049-1200	22,384,358	17,970,640	0.086261%	0.068210%
Mundelein Elementary SD 75	049-0750	10,900,792	10,665,586	0.042008%	0.040483%
Murphysboro CUSD 186	039-1860	9,638,490	10,281,521	0.037143%	0.039025%
N Pekin-Marquette Heights SD	090-1020	3,001,252	2,897,514	0.011565%	0.010998%
Naperville CUSD 203	022-2030	145,896,779	146,929,174	0.562232%	0.557693%
Nashville CCSD 49	095-0490	3,030,022	2,908,054	0.011677%	0.011038%
Nashville CHSD 99	095-0990	2,622,239	2,361,825	0.010105%	0.008965%
Nauvoo-Colusa CUSD 325	034-3250	1,267,446	1,320,185	0.004884%	0.005011%
Neoga CUSD 3	018-0030	2,944,510	2,907,682	0.011347%	0.011037%
Nettle Creek CCSD 24C	032-0240	695,714	686,711	0.002681%	0.002607%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Meredosia-Chambersburg SD 11	\$ -	\$ -	\$ -	\$ 33,251	\$ 33,251
Meridian CUSD 101	-	-	-	4	4
Meridian CUSD 15	-	-	-	210,605	210,605
Meridian CUSD 223	-	-	-	311,373	311,373
Metamora CCSD 1	-	-	-	146,363	146,363
Metamora TWP HSD 122	-	-	-	1,165,654	1,165,654
Midland CUSD 7	-	-	-	5	5
Midlothian SD 143	-	-	-	269,258	269,258
Mid-State Special Education	-	-	-	14	14
Mid-Valley Special Educ	-	-	-	183,446	183,446
Midwest Central CUSD 191	-	-	-	271,498	271,498
Milford Area Public SD 124	-	-	-	11,556	11,556
Millburn CCSD 24	-	-	-	168,253	168,253
Miller TWP CCSD 210	-	-	-	23,554	23,554
Millstadt CCSD 160	-	-	-	93,160	93,160
Minooka CCSD 201	-	-	-	1,160,077	1,160,077
Minooka CHS 111	-	-	-	802,511	802,511
Mokena School District 159	-	-	-	53,623	53,623
Moline USD 40	-	-	-	1,229,899	1,229,899
Momence CUSD 1	-	-	-	8	8
Monmouth - Roseville CUSD 238	-	-	-	158,418	158,418
Monroe SD 70	-	-	-	52,714	52,714
Monroe-Randolph Counties ROE	-	-	-	-	-
Monticello CUSD 25	-	-	-	526,772	526,772
Montmorency CCSD 145	-	-	-	77,043	77,043
Morris CHSD 101	-	-	-	215,843	215,843
Morris School District 54	-	-	-	141,314	141,314
Morrison CUSD 6	-	-	-	485,684	485,684
Morrisonville CUSD 1	-	-	-	48,223	48,223
Morton CUSD 709	-	-	-	771,183	771,183
Morton Grove SD 70	-	-	-	136,562	136,562
Mt Olive USD 5	-	-	-	4	4
Mt Prospect SD 57	-	-	-	778,814	778,814
Mt Pulaski CUSD 23	-	-	-	93,302	93,302
Mt Vernon School District 80	-	-	-	151,386	151,386
Mt Vernon TWP HSD 201	-	-	-	10	10
Mt Zion CUSD 3	-	-	-	757,209	757,209
Mulberry Grove CUSD 1	-	-	-	7,476	7,476
Mundelein CHSD 120	-	-	-	4,064,220	4,064,220
Mundelein Elementary SD 75	-	-	-	130,102	130,102
Murphysboro CUSD 186	-	-	-	698,400	698,400
N Pekin-Marquette Heights SD	-	-	-	17,915	17,915
Naperville CUSD 203	-	-	-	2,581,823	2,581,823
Nashville CCSD 49	-	-	-	139,565	139,565
Nashville CHSD 99	-	-	-	17,579	17,579
Nauvoo-Colusa CUSD 325	-	-	-	31,898	31,898
Neoga CUSD 3	-	-	-	164,176	164,176
Nettle Creek CCSD 24C	-	-	-	12,702	12,702

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As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Meredosia-Chambersburg SD 11	\$ 5,356	\$ 217,380	\$ 46	\$ 60,569	\$ 283,351
Meridian CUSD 101	10,102	409,989	86	302,129	722,306
Meridian CUSD 15	18,270	741,476	156	146,325	906,227
Meridian CUSD 223	30,159	1,223,996	258	4,001	1,258,414
Metamora CCSD 1	12,492	506,973	107	12,155	531,727
Metamora TWP HSD 122	16,703	677,881	143	1,890,517	2,585,244
Midland CUSD 7	11,307	458,866	97	332,135	802,405
Midlothian SD 143	38,903	1,578,867	333	453,236	2,071,339
Mid-State Special Education	32,766	1,329,763	280	496,986	1,859,795
Mid-Valley Special Educ	20,445	829,743	175	93,610	943,973
Midwest Central CUSD 191	16,564	672,256	142	644,085	1,333,047
Milford Area Public SD 124	12,805	519,685	110	136,343	668,943
Millburn CCSD 24	28,830	1,170,029	247	71,105	1,270,211
Miller TWP CCSD 210	3,533	143,389	30	778	147,730
Millstadt CCSD 160	16,332	662,811	140	2,176	681,459
Minooka CCSD 201	74,177	3,010,422	635	9,846	3,095,080
Minooka CHS 111	60,300	2,447,240	516	8,037	2,516,093
Mokena School District 159	30,411	1,234,205	260	114,408	1,379,284
Moline USD 40	156,669	6,358,283	1,340	1,275,623	7,791,915
Momence CUSD 1	18,458	749,116	158	313,824	1,081,556
Monmouth - Roseville CUSD 238	26,260	1,065,744	225	45,857	1,138,086
Monroe SD 70	4,716	191,392	40	626	196,774
Monroe-Randolph Counties ROE	1,117	45,320	10	108,597	155,044
Monticello CUSD 25	32,290	1,310,464	276	279,651	1,622,681
Montmorency CCSD 145	5,265	213,679	45	78,001	296,990
Morris CHSD 101	21,106	856,581	181	320,499	1,198,367
Morris School District 54	19,365	785,898	166	11,092	816,521
Morrison CUSD 6	21,604	876,767	185	10,093	908,649
Morrisonville CUSD 1	5,665	229,911	48	753	236,377
Morton CUSD 709	59,219	2,403,345	507	7,799	2,470,870
Morton Grove SD 70	27,834	1,129,635	238	5,536	1,163,243
Mt Olive USD 5	9,668	392,366	83	125,593	527,710
Mt Prospect SD 57	52,601	2,134,770	450	6,843	2,194,664
Mt Pulaski CUSD 23	12,448	505,202	106	57,312	575,068
Mt Vernon School District 80	32,936	1,336,687	282	4,378	1,374,283
Mt Vernon TWP HSD 201	22,769	924,051	195	216,608	1,163,623
Mt Zion CUSD 3	42,830	1,738,226	366	124,103	1,905,525
Mulberry Grove CUSD 1	7,141	289,808	61	51,925	348,935
Mundelein CHSD 120	64,479	2,616,827	552	4,554,626	7,236,484
Mundelein Elementary SD 75	38,268	1,553,088	327	389,099	1,980,782
Murphysboro CUSD 186	36,890	1,497,162	316	4,695	1,539,063
N Pekin-Marquette Heights SD	10,396	421,927	89	144,372	576,784
Naperville CUSD 203	527,184	21,395,356	4,510	1,213,547	23,140,597
Nashville CCSD 49	10,434	423,462	89	162,223	596,208
Nashville CHSD 99	8,474	343,921	72	288,353	640,820
Nauvoo-Colusa CUSD 325	4,737	192,241	41	55,748	252,767
Neoga CUSD 3	10,433	423,407	89	79,587	513,516
Nettle Creek CCSD 24C	2,464	99,997	21	19,093	121,575

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Meredosia-Chambersburg SD 11	\$ 80,309	\$ (3,361)	\$ 76,948
Meridian CUSD 101	151,467	(47,093)	104,374
Meridian CUSD 15	273,932	15,504	289,436
Meridian CUSD 223	452,195	54,086	506,281
Metamora CCSD 1	187,297	24,637	211,934
Metamora TWP HSD 122	250,438	(162,665)	87,773
Midland CUSD 7	169,524	(57,414)	112,110
Midlothian SD 143	583,299	(21,438)	561,861
Mid-State Special Education	491,270	(78,830)	412,440
Mid-Valley Special Educ	306,542	18,728	325,270
Midwest Central CUSD 191	248,359	(50,498)	197,861
Milford Area Public SD 124	191,993	(22,956)	169,037
Millburn CCSD 24	432,258	19,425	451,683
Miller TWP CCSD 210	52,974	4,142	57,116
Millstadt CCSD 160	244,870	16,115	260,985
Minooka CCSD 201	1,112,175	204,898	1,317,073
Minooka CHS 111	904,112	142,823	1,046,935
Mokena School District 159	455,966	(8,089)	447,877
Moline USD 40	2,349,014	25,170	2,374,184
Momence CUSD 1	276,754	(49,994)	226,760
Monmouth - Roseville CUSD 238	393,730	21,558	415,288
Monroe SD 70	70,708	9,200	79,908
Monroe-Randolph Counties ROE	16,743	(17,285)	(542)
Monticello CUSD 25	484,140	52,194	536,334
Montmorency CCSD 145	78,942	1,888	80,830
Morris CHSD 101	316,457	(24,755)	291,702
Morris School District 54	290,344	19,862	310,206
Morrison CUSD 6	323,914	73,352	397,266
Morrisonville CUSD 1	84,939	8,380	93,319
Morton CUSD 709	887,896	132,226	1,020,122
Morton Grove SD 70	417,334	23,828	441,162
Mt Olive USD 5	144,956	(20,748)	124,208
Mt Prospect SD 57	788,673	129,989	918,662
Mt Pulaski CUSD 23	186,643	8,016	194,659
Mt Vernon School District 80	493,828	25,311	519,139
Mt Vernon TWP HSD 201	341,383	(34,391)	306,992
Mt Zion CUSD 3	642,173	118,058	760,231
Mulberry Grove CUSD 1	107,067	(6,707)	100,360
Mundelein CHSD 120	966,765	32,266	999,031
Mundelein Elementary SD 75	573,775	(36,762)	537,013
Murphysboro CUSD 186	553,114	113,255	666,369
N Pekin-Marquette Heights SD	155,877	(19,136)	136,741
Naperville CUSD 203	7,904,334	278,812	8,183,146
Nashville CCSD 49	156,444	178	156,622
Nashville CHSD 99	127,059	(41,480)	85,579
Nauvoo-Colusa CUSD 325	71,022	(5,180)	65,842
Neoga CUSD 3	156,424	17,438	173,862
Nettle Creek CCSD 24C	36,943	(659)	36,284

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As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
New Athens CUSD 60	082-0600	\$ 3,512,249	\$ 2,579,942	0.013535%	0.009793%
New Berlin CUSD 16	084-0160	4,016,723	4,148,762	0.015479%	0.015747%
New Holland-Middletown ESD	054-0880	673,456	709,817	0.002595%	0.002694%
New Hope CCSD 6	096-0060	988,146	854,524	0.003808%	0.003243%
New Lenox School District 122	099-1220	26,671,150	27,482,727	0.102781%	0.104315%
New Simpson Hill CSD 32	044-0320	1,080,438	1,165,692	0.004164%	0.004425%
New Trier TWP HSD 203	016-2030	57,225,620	56,620,438	0.220526%	0.214912%
Newark CCSD 66	047-0660	947,803	1,083,536	0.003652%	0.004113%
Newark CHSD 18	047-0180	1,562,846	1,626,742	0.006023%	0.006175%
Niles ESD 71	016-0710	5,222,479	5,581,458	0.020125%	0.021185%
Niles TWP CHSD 219	016-2190	60,059,716	58,271,189	0.231448%	0.221178%
Niles TWP Spec Educ	302-0740	6,041,531	6,314,694	0.023282%	0.023968%
Nippersink School District 2	063-0020	8,336,381	8,343,410	0.032126%	0.031669%
Nokomis CUSD 22	068-0220	2,665,693	2,697,235	0.010273%	0.010238%
Norridge SD 80	016-0800	7,429,678	7,035,157	0.028631%	0.026703%
Norris City-Omaha-Enfield SD	097-0030	2,933,174	2,820,283	0.011303%	0.010705%
North Boone CUSD 200	004-2000	8,361,597	8,845,356	0.032222%	0.033574%
North Chicago SD 187	049-1870	17,783,931	17,283,660	0.068533%	0.065603%
North Clay CUSD 25	013-0250	2,766,995	2,836,848	0.010663%	0.010768%
North Dupage Spec Educ Coop	302-2200	4,552,118	4,424,988	0.017542%	0.016796%
North Greene USD 3	031-0030	3,350,526	3,481,498	0.012911%	0.013215%
North Mac CUSD 34	056-0340	5,816,391	5,691,567	0.022414%	0.021603%
North Palos SD 117	016-1170	20,430,809	21,028,306	0.078733%	0.079816%
North Shore SD 112	049-1120	42,008,930	40,901,840	0.161887%	0.155250%
North Wamac SD 186	014-1860	657,529	651,022	0.002534%	0.002471%
North Wayne CUSD 200	096-2000	2,536,796	2,396,094	0.009776%	0.009095%
Northbrook ESD 27	016-0270	15,703,090	16,059,724	0.060514%	0.060957%
Northbrook SD 28	016-0280	21,434,268	21,400,948	0.082600%	0.081231%
Northbrook-Glenview SD 30	016-0300	13,191,582	13,503,759	0.050836%	0.051256%
Northfield TWP HSD 225	016-2250	64,584,589	65,684,661	0.248885%	0.249317%
Northwest Special Education	302-0890	1,451,275	1,417,494	0.005593%	0.005380%
Northwestern CUSD 2	056-0020	2,219,574	2,164,885	0.008554%	0.008217%
Norwood Elementary SD 63	072-0630	1,822,350	1,828,572	0.007022%	0.006941%
NSSEO	317-0160	13,477,855	12,770,387	0.051939%	0.048472%
Oak Grove East SD 68	072-0680	1,727,495	1,756,301	0.006657%	0.006666%
Oak Grove SD 68	049-0680	8,792,798	8,880,244	0.033884%	0.033706%
Oak Lawn CHSD 229	016-2290	15,444,786	15,235,088	0.059519%	0.057827%
Oak Lawn Hometown SD 123	016-1230	23,547,820	23,173,679	0.090745%	0.087959%
Oak Park ESD 97	016-0970	50,220,741	47,402,488	0.193532%	0.179924%
Oak Park-River Forest SD 200	016-2000	34,858,896	39,320,096	0.134333%	0.149246%
Oakdale CCSD 1	095-0010	390,045	363,342	0.001503%	0.001379%
Oakland CUSD 5	195-0050	1,725,400	1,650,672	0.006649%	0.006265%
Oakwood CUSD 76	092-0760	4,144,411	4,420,254	0.015971%	0.016778%
Oblong CUSD 4	017-0040	2,586,678	2,670,156	0.009968%	0.010135%
Odell CCSD 435	053-4350	1,123,772	1,114,752	0.004330%	0.004231%
Odin Public School Dist 722	058-7220	1,350,290	1,485,933	0.005203%	0.005640%
OFallon CCSD 90	082-0900	15,280,930	15,408,978	0.058887%	0.058487%
OFallon THSD 203	082-2030	14,475,420	14,142,904	0.055783%	0.053682%

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As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
New Athens CUSD 60	\$ -	\$ -	\$ -	\$ 4	\$ 4
New Berlin CUSD 16	-	-	-	204,242	204,242
New Holland-Middletown ESD	-	-	-	38,132	38,132
New Hope CCSD 6	-	-	-	67,542	67,542
New Lenox School District 122	-	-	-	1,197,964	1,197,964
New Simpson Hill CSD 32	-	-	-	65,692	65,692
New Trier TWP HSD 203	-	-	-	1,281,891	1,281,891
Newark CCSD 66	-	-	-	115,858	115,858
Newark CHSD 18	-	-	-	176,897	176,897
Niles ESD 71	-	-	-	360,253	360,253
Niles TWP CHSD 219	-	-	-	91	91
Niles TWP Spec Educ	-	-	-	435,898	435,898
Nippersink School District 2	-	-	-	124,073	124,073
Nokomis CUSD 22	-	-	-	1,008	1,008
Norridge SD 80	-	-	-	311,519	311,519
Norris City-Omaha-Enfield SD	-	-	-	47,034	47,034
North Boone CUSD 200	-	-	-	546,105	546,105
North Chicago SD 187	-	-	-	27	27
North Clay CUSD 25	-	-	-	26,370	26,370
North Dupage Spec Educ Coop	-	-	-	7	7
North Greene USD 3	-	-	-	76,252	76,252
North Mac CUSD 34	-	-	-	78,067	78,067
North Palos SD 117	-	-	-	975,855	975,855
North Shore SD 112	-	-	-	272,743	272,743
North Wamac SD 186	-	-	-	1	1
North Wayne CUSD 200	-	-	-	94,645	94,645
Northbrook ESD 27	-	-	-	540,621	540,621
Northbrook SD 28	-	-	-	882,500	882,500
Northbrook-Glenview SD 30	-	-	-	696,778	696,778
Northfield TWP HSD 225	-	-	-	1,389,333	1,389,333
Northwest Special Education	-	-	-	130,364	130,364
Northwestern CUSD 2	-	-	-	61,864	61,864
Norwood Elementary SD 63	-	-	-	3	3
NSSEO	-	-	-	684,473	684,473
Oak Grove East SD 68	-	-	-	72,573	72,573
Oak Grove SD 68	-	-	-	271,798	271,798
Oak Lawn CHSD 229	-	-	-	253,885	253,885
Oak Lawn Hometown SD 123	-	-	-	929,090	929,090
Oak Park ESD 97	-	-	-	1,316,637	1,316,637
Oak Park-River Forest SD 200	-	-	-	5,493,560	5,493,560
Oakdale CCSD 1	-	-	-	10,164	10,164
Oakland CUSD 5	-	-	-	83,731	83,731
Oakwood CUSD 76	-	-	-	203,087	203,087
Oblong CUSD 4	-	-	-	82,340	82,340
Odell CCSD 435	-	-	-	34,062	34,062
Odin Public School Dist 722	-	-	-	109,900	109,900
OFallon CCSD 90	-	-	-	397,577	397,577
OFallon THSD 203	-	-	-	478,426	478,426

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
New Athens CUSD 60	\$ 9,257	\$ 375,683	\$ 79	\$ 1,145,886	\$ 1,530,905
New Berlin CUSD 16	14,886	604,129	127	1,956	621,098
New Holland-Middletown ESD	2,547	103,361	22	328	106,258
New Hope CCSD 6	3,066	124,433	26	142,570	270,095
New Lenox School District 122	98,608	4,001,947	843	12,991	4,114,389
New Simpson Hill CSD 32	4,183	169,744	36	61,364	235,327
New Trier TWP HSD 203	203,155	8,244,887	1,738	1,441,118	9,890,898
Newark CCSD 66	3,888	157,781	33	40,099	201,801
Newark CHSD 18	5,837	236,881	50	761	243,529
Niles ESD 71	20,026	812,754	171	2,544	835,495
Niles TWP CHSD 219	209,078	8,485,264	1,788	2,825,710	11,521,840
Niles TWP Spec Educ	22,657	919,525	194	2,943	945,319
Nippersink School District 2	29,936	1,214,941	256	118,987	1,364,120
Nokomis CUSD 22	9,678	392,763	83	10,059	412,583
Norridge SD 80	25,242	1,024,437	216	488,976	1,538,871
Norris City-Omaha-Enfield SD	10,119	410,681	87	152,090	572,977
North Boone CUSD 200	31,737	1,288,032	271	4,073	1,324,113
North Chicago SD 187	62,014	2,516,791	530	1,371,425	3,950,760
North Clay CUSD 25	10,179	413,093	87	103,895	527,254
North Dupage Spec Educ Coop	15,877	644,353	136	491,142	1,151,508
North Greene USD 3	12,492	506,965	107	51,708	571,272
North Mac CUSD 34	20,421	828,788	175	206,968	1,056,352
North Palos SD 117	75,450	3,062,074	645	9,951	3,148,120
North Shore SD 112	146,756	5,955,995	1,255	1,691,217	7,795,223
North Wamac SD 186	2,336	94,800	20	32,539	129,695
North Wayne CUSD 200	8,597	348,912	74	172,685	530,268
Northbrook ESD 27	57,623	2,338,566	493	7,649	2,404,331
Northbrook SD 28	76,787	3,116,338	657	355,039	3,548,821
Northbrook-Glenview SD 30	48,452	1,966,374	414	6,425	2,021,665
Northfield TWP HSD 225	235,678	9,564,790	2,016	31,458	9,833,942
Northwest Special Education	5,086	206,411	44	54,160	265,701
Northwestern CUSD 2	7,768	315,244	66	85,721	408,799
Norwood Elementary SD 63	6,561	266,271	56	89,909	362,797
NSSEO	45,820	1,859,583	392	879,182	2,784,977
Oak Grove East SD 68	6,302	255,747	54	841	262,944
Oak Grove SD 68	31,862	1,293,113	273	49,034	1,374,282
Oak Lawn CHSD 229	54,664	2,218,485	468	433,246	2,706,863
Oak Lawn Hometown SD 123	83,148	3,374,477	711	712,548	4,170,884
Oak Park ESD 97	170,081	6,902,598	1,455	3,449,976	10,524,110
Oak Park-River Forest SD 200	141,081	5,725,666	1,207	16,979	5,884,933
Oakdale CCSD 1	1,304	52,909	11	31,395	85,619
Oakland CUSD 5	5,923	240,366	51	97,416	343,756
Oakwood CUSD 76	15,860	643,663	136	347,988	1,007,647
Oblong CUSD 4	9,581	388,820	82	1,260	399,743
Odell CCSD 435	4,000	162,327	34	25,563	191,924
Odin Public School Dist 722	5,332	216,377	46	46,344	268,099
OFallon CCSD 90	55,288	2,243,806	473	108,075	2,407,642
OFallon THSD 203	50,745	2,059,444	434	535,975	2,646,598

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As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
New Athens CUSD 60	\$ 138,793	\$ (182,822)	\$ (44,029)
New Berlin CUSD 16	223,191	34,910	258,101
New Holland-Middletown ESD	38,186	6,196	44,382
New Hope CCSD 6	45,971	(9,824)	36,147
New Lenox School District 122	1,478,485	204,749	1,683,234
New Simpson Hill CSD 32	62,711	(968)	61,743
New Trier TWP HSD 203	3,046,004	8,819	3,054,823
Newark CCSD 66	58,291	10,657	68,948
Newark CHSD 18	87,514	30,946	118,460
Niles ESD 71	300,265	57,800	358,065
Niles TWP CHSD 219	3,134,809	(443,821)	2,690,988
Niles TWP Spec Educ	339,711	73,963	413,674
Nippersink School District 2	448,850	3,990	452,840
Nokomis CUSD 22	145,103	(1,409)	143,694
Norridge SD 80	378,470	(19,253)	359,217
Norris City-Omaha-Enfield SD	151,722	(15,046)	136,676
North Boone CUSD 200	475,853	89,292	565,145
North Chicago SD 187	929,807	(229,210)	700,597
North Clay CUSD 25	152,614	(14,774)	137,840
North Dupage Spec Educ Coop	238,051	(84,121)	153,930
North Greene USD 3	187,294	2,419	189,713
North Mac CUSD 34	306,189	(17,946)	288,243
North Palos SD 117	1,131,258	168,019	1,299,277
North Shore SD 112	2,200,392	(212,846)	1,987,546
North Wamac SD 186	35,023	(5,483)	29,540
North Wayne CUSD 200	128,902	(9,588)	119,314
Northbrook ESD 27	863,963	93,749	957,712
Northbrook SD 28	1,151,305	104,924	1,256,229
Northbrook-Glenview SD 30	726,460	122,467	848,927
Northfield TWP HSD 225	3,533,631	243,535	3,777,166
Northwest Special Education	76,257	15,257	91,514
Northwestern CUSD 2	116,464	(2,071)	114,393
Norwood Elementary SD 63	98,372	(15,766)	82,606
NSSEO	687,007	(12,048)	674,959
Oak Grove East SD 68	94,484	12,957	107,441
Oak Grove SD 68	477,730	41,623	519,353
Oak Lawn CHSD 229	819,600	(21,190)	798,410
Oak Lawn Hometown SD 123	1,246,672	58,010	1,304,682
Oak Park ESD 97	2,550,107	(295,753)	2,254,354
Oak Park-River Forest SD 200	2,115,299	893,746	3,009,045
Oakdale CCSD 1	19,547	(3,020)	16,527
Oakland CUSD 5	88,801	94	88,895
Oakwood CUSD 76	237,796	(31,718)	206,078
Oblong CUSD 4	143,646	13,594	157,240
Odell CCSD 435	59,970	2,210	62,180
Odin Public School Dist 722	79,939	8,601	88,540
OFallon CCSD 90	828,955	55,226	884,181
OFallon THSD 203	760,844	3,672	764,516

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Ogle Cnty Spec Educ	302-0710	\$ 3,510,282	\$ 3,330,931	0.013527%	0.012643%
Oglesby Elementary SD 125	050-1250	2,743,201	2,662,728	0.010571%	0.010107%
Ohio CCSD 17	006-0170	846,353	764,748	0.003262%	0.002903%
Ohio CHSD 505	006-5050	578,834	621,617	0.002230%	0.002359%
Ohio-Wabash Valley Vocational	305-0300	43,698	54,960	0.000168%	0.000209%
Okaw Regional Voc System	310-0790	44,494	49,832	0.000171%	0.000189%
Okaw Valley CUSD 302	070-3020	2,714,631	2,773,357	0.010461%	0.010527%
Olympia CUSD 16	064-0160	8,673,062	8,846,985	0.033423%	0.033580%
Opdyke-Belle Rive CCSD 5	041-0050	890,180	931,449	0.003430%	0.003535%
Orangeville CUSD 203	089-2030	2,188,913	2,182,815	0.008435%	0.008285%
Oregon CUSD 220	071-2200	8,435,082	8,426,724	0.032506%	0.031985%
Orion CUSD 223	037-2230	4,658,921	4,633,004	0.017954%	0.017585%
Orland Park SD 135	016-1350	41,701,883	41,982,595	0.160703%	0.159352%
Oswego CUSD 308	047-3080	115,811,702	114,909,069	0.446295%	0.436156%
Ottawa Elementary SD 141	050-1410	10,994,928	10,845,820	0.042370%	0.041167%
Ottawa TWP HSD 140	050-1400	9,235,091	8,964,051	0.035589%	0.034024%
Palatine CCSD 15	016-0150	86,973,444	86,952,028	0.335163%	0.330040%
Palatine TWP HSD 211	016-2110	121,707,019	120,311,613	0.469008%	0.456662%
Palestine CUSD 3	017-0030	1,430,047	1,544,782	0.005511%	0.005863%
Palos CCSD 118	016-1180	13,709,460	13,728,405	0.052831%	0.052108%
Palos Heights SD 128	016-1280	4,743,431	4,654,798	0.018279%	0.017668%
Pana CUSD 8	011-0080	6,506,879	6,170,464	0.025075%	0.023421%
Panhandle CUSD 2	068-0020	2,640,742	2,594,264	0.010177%	0.009847%
Paris Cooperative High School	023-8000	2,841,436	2,374,107	0.010950%	0.009011%
Paris CUSD 4	023-0040	2,065,509	1,912,962	0.007960%	0.007261%
Paris-Union SD 95	023-0950	4,772,578	4,734,808	0.018392%	0.017972%
Park Forest SD 163	016-1630	12,846,003	12,353,383	0.049504%	0.046889%
Park Ridge CCSD 64	016-0640	45,132,164	44,007,729	0.173923%	0.167038%
Patoka CUSD 100	058-1000	1,530,165	1,694,845	0.005896%	0.006433%
Paw Paw CUSD 271	052-2710	1,397,724	1,330,084	0.005386%	0.005049%
Pawnee CUSD 11	084-0110	3,235,232	3,154,085	0.012467%	0.011972%
Paxton-Buckley-Loda 10	027-0100	7,448,799	7,110,858	0.028705%	0.026990%
Payson CUSD 1	001-0010	2,441,342	2,491,791	0.009408%	0.009458%
Pearl City CUSD 200	089-2000	2,682,195	2,790,902	0.010336%	0.010593%
Pecatonica CUSD 321	101-3210	5,019,697	4,991,779	0.019344%	0.018947%
Pekin CHSD 303	090-3030	9,411,213	8,971,114	0.036267%	0.034051%
Pekin Public SD 108	090-1080	20,325,765	20,132,470	0.078328%	0.076416%
Pembroke CCSD 259	046-2590	1,445,166	1,462,762	0.005569%	0.005552%
Pennoyer SD 79	016-0790	2,300,109	2,382,817	0.008864%	0.009044%
Peoria Charter Sch Initiative	401-0080	2,588,749	2,849,611	0.009976%	0.010816%
Peoria County ROE	301-0720	1,609,007	1,576,578	0.006201%	0.005984%
Peoria Heights CUSD 325	072-3250	3,509,202	3,613,574	0.013523%	0.013716%
Peoria SD 150	072-1500	75,473,065	74,139,502	0.290845%	0.281408%
Peotone CUSD 207	099-2070	7,605,776	7,509,889	0.029310%	0.028505%
Perandoe Special Education	302-1320	2,829,780	3,005,329	0.010905%	0.011407%
Peru Elementary SD 124	050-1240	5,218,885	5,346,906	0.020111%	0.020295%
Philip J Rock Service Center	311-0220	537,262	669,083	0.002070%	0.002540%
Pikeland CUSD 10	075-0100	5,662,353	5,788,704	0.021821%	0.021972%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Ogle Cnty Spec Educ	\$ -	\$ -	\$ -	\$ 71,576	\$ 71,576
Oglesby Elementary SD 125	-	-	-	46,859	46,859
Ohio CCSD 17	-	-	-	1	1
Ohio CHSD 505	-	-	-	94,658	94,658
Ohio-Wabash Valley Vocational	-	-	-	10,122	10,122
Okaw Regional Voc System	-	-	-	22,340	22,340
Okaw Valley CUSD 302	-	-	-	82,998	82,998
Olympia CUSD 16	-	-	-	311,722	311,722
Opdyke-Belle Rive CCSD 5	-	-	-	52,925	52,925
Orangeville CUSD 203	-	-	-	54,176	54,176
Oregon CUSD 220	-	-	-	13	13
Orion CUSD 223	-	-	-	7	7
Orland Park SD 135	-	-	-	1,901,417	1,901,417
Oswego CUSD 308	-	-	-	20,798,356	20,798,356
Ottawa Elementary SD 141	-	-	-	122,205	122,205
Ottawa TWP HSD 140	-	-	-	14	14
Palatine CCSD 15	-	-	-	135	135
Palatine TWP HSD 211	-	-	-	3,300,700	3,300,700
Palestine CUSD 3	-	-	-	88,760	88,760
Palos CCSD 118	-	-	-	619,107	619,107
Palos Heights SD 128	-	-	-	255,873	255,873
Pana CUSD 8	-	-	-	91,267	91,267
Panhandle CUSD 2	-	-	-	72,380	72,380
Paris Cooperative High School	-	-	-	62,555	62,555
Paris CUSD 4	-	-	-	3	3
Paris-Union SD 95	-	-	-	7	7
Park Forest SD 163	-	-	-	178,900	178,900
Park Ridge CCSD 64	-	-	-	1,489,647	1,489,647
Patoka CUSD 100	-	-	-	135,018	135,018
Paw Paw CUSD 271	-	-	-	2	2
Pawnee CUSD 11	-	-	-	64,023	64,023
Paxton-Buckley-Loda 10	-	-	-	11	11
Payson CUSD 1	-	-	-	12,582	12,582
Pearl City CUSD 200	-	-	-	64,731	64,731
Pecatonica CUSD 321	-	-	-	134,867	134,867
Pekin CHSD 303	-	-	-	202,646	202,646
Pekin Public SD 108	-	-	-	569,210	569,210
Pembroke CCSD 259	-	-	-	53,215	53,215
Pennoyer SD 79	-	-	-	45,465	45,465
Peoria Charter Sch Initiative	-	-	-	272,356	272,356
Peoria County ROE	-	-	-	23,321	23,321
Peoria Heights CUSD 325	-	-	-	214,505	214,505
Peoria SD 150	-	-	-	1,870,254	1,870,254
Peotone CUSD 207	-	-	-	12	12
Perandoe Special Education	-	-	-	253,248	253,248
Peru Elementary SD 124	-	-	-	104,183	104,183
Philip J Rock Service Center	-	-	-	156,046	156,046
Pikeland CUSD 10	-	-	-	38,108	38,108

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Ogle Cnty Spec Educ	\$ 11,951	\$ 485,040	\$ 102	\$ 224,292	\$ 721,385
Oglesby Elementary SD 125	9,554	387,738	82	118,252	515,626
Ohio CCSD 17	2,744	111,360	23	107,628	221,755
Ohio CHSD 505	2,230	90,518	19	282	93,049
Ohio-Wabash Valley Vocational	197	8,003	2	67,493	75,695
Okaw Regional Voc System	179	7,256	2	22	7,459
Okaw Valley CUSD 302	9,951	403,847	85	1,322	415,205
Olympia CUSD 16	31,743	1,288,270	272	4,224	1,324,509
Opdyke-Belle Rive CCSD 5	3,342	135,635	29	434	139,440
Orangeville CUSD 203	7,832	317,855	67	38,833	364,587
Oregon CUSD 220	30,235	1,227,073	259	260,149	1,517,716
Orion CUSD 223	16,623	674,643	142	192,730	884,138
Orland Park SD 135	150,634	6,113,371	1,289	360,609	6,625,903
Oswego CUSD 308	412,296	16,732,690	3,527	2,608,728	19,757,241
Ottawa Elementary SD 141	38,915	1,579,334	333	308,256	1,926,838
Ottawa TWP HSD 140	32,163	1,305,316	275	617,003	1,954,757
Palatine CCSD 15	311,985	12,661,676	2,669	1,464,038	14,440,368
Palatine TWP HSD 211	431,680	17,519,392	3,693	3,168,443	21,123,208
Palestine CUSD 3	5,543	224,946	47	3,421	233,957
Palos CCSD 118	49,258	1,999,086	421	188,621	2,237,386
Palos Heights SD 128	16,701	677,817	143	156,210	850,871
Pana CUSD 8	22,140	898,523	189	419,544	1,340,396
Panhandle CUSD 2	9,308	377,768	80	84,227	471,383
Paris Cooperative High School	8,518	345,710	73	489,356	843,657
Paris CUSD 4	6,864	278,559	59	341,641	627,123
Paris-Union SD 95	16,989	689,468	145	480,337	1,186,939
Park Forest SD 163	44,324	1,798,860	379	664,378	2,507,941
Park Ridge CCSD 64	157,900	6,408,264	1,351	1,754,884	8,322,399
Patoka CUSD 100	6,081	246,798	52	24,772	277,703
Paw Paw CUSD 271	4,772	193,683	41	390,128	588,624
Pawnee CUSD 11	11,317	459,288	97	126,316	597,018
Paxton-Buckley-Loda 10	25,514	1,035,460	218	452,096	1,513,288
Payson CUSD 1	8,941	362,847	76	9,233	381,097
Pearl City CUSD 200	10,014	406,402	86	216,285	632,787
Pecatonica CUSD 321	17,911	726,887	153	102,365	847,316
Pekin CHSD 303	32,189	1,306,345	275	562,404	1,901,213
Pekin Public SD 108	72,236	2,931,626	618	491,173	3,495,653
Pembroke CCSD 259	5,248	213,003	45	4,979	223,275
Pennoyer SD 79	8,550	346,978	73	98,868	454,469
Peoria Charter Sch Initiative	10,224	414,951	87	1,261	426,523
Peoria County ROE	5,657	229,576	48	55,246	290,527
Peoria Heights CUSD 325	12,966	526,197	111	1,709	540,983
Peoria SD 150	266,014	10,795,957	2,275	2,412,201	13,476,447
Peotone CUSD 207	26,946	1,093,566	230	489,366	1,610,108
Perandoe Special Education	10,783	437,626	92	1,378	449,879
Peru Elementary SD 124	19,185	778,599	164	2,542	800,490
Philip J Rock Service Center	2,401	97,430	21	262	100,114
Pikeland CUSD 10	20,770	842,933	178	76,058	939,939

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Ogle Cnty Spec Educ	\$ 179,194	\$ (21,776)	\$ 157,418
Oglesby Elementary SD 125	143,246	(9,837)	133,409
Ohio CCSD 17	41,141	(17,122)	24,019
Ohio CHSD 505	33,441	16,263	49,704
Ohio-Wabash Valley Vocational	2,957	(10,682)	(7,725)
Okaw Regional Voc System	2,681	3,932	6,613
Okaw Valley CUSD 302	149,198	14,383	163,581
Olympia CUSD 16	475,940	54,749	530,689
Opdyke-Belle Rive CCSD 5	50,109	8,821	58,930
Orangeville CUSD 203	117,429	3,793	121,222
Oregon CUSD 220	453,332	(43,714)	409,618
Orion CUSD 223	249,241	(32,502)	216,739
Orland Park SD 135	2,258,533	288,719	2,547,252
Oswego CUSD 308	6,181,752	3,369,318	9,551,070
Ottawa Elementary SD 141	583,472	(25,682)	557,790
Ottawa TWP HSD 140	482,238	(101,468)	380,770
Palatine CCSD 15	4,677,750	(231,267)	4,446,483
Palatine TWP HSD 211	6,472,392	106,980	6,579,372
Palestine CUSD 3	83,104	13,119	96,223
Palos CCSD 118	738,546	82,984	821,530
Palos Heights SD 128	250,414	22,195	272,609
Pana CUSD 8	331,952	(48,466)	283,486
Panhandle CUSD 2	139,563	64	139,627
Paris Cooperative High School	127,720	(64,436)	63,284
Paris CUSD 4	102,911	(57,309)	45,602
Paris-Union SD 95	254,718	(84,353)	170,365
Park Forest SD 163	664,574	(70,544)	594,030
Park Ridge CCSD 64	2,367,479	(1,889)	2,365,590
Patoka CUSD 100	91,177	16,405	107,582
Paw Paw CUSD 271	71,554	(68,534)	3,020
Pawnee CUSD 11	169,680	(7,976)	161,704
Paxton-Buckley-Loda 10	382,542	(70,530)	312,012
Payson CUSD 1	134,051	272	134,323
Pearl City CUSD 200	150,142	(29,233)	120,909
Pecatonica CUSD 321	268,542	8,565	277,107
Pekin CHSD 303	482,618	(50,404)	432,214
Pekin Public SD 108	1,083,064	27,007	1,110,071
Pembroke CCSD 259	78,692	8,868	87,560
Pennoyer SD 79	128,188	(10,906)	117,282
Peoria Charter Sch Initiative	153,300	43,557	196,857
Peoria County ROE	84,815	(4,340)	80,475
Peoria Heights CUSD 325	194,399	37,325	231,724
Peoria SD 150	3,988,475	(34,961)	3,953,514
Peotone CUSD 207	404,009	(83,405)	320,604
Perandoe Special Education	161,677	42,337	204,014
Peru Elementary SD 124	287,647	17,214	304,861
Philip J Rock Service Center	35,995	25,121	61,116
Pikeland CUSD 10	311,414	(7,905)	303,509

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Pinckneyville CHSD 101	073-1010	\$ 2,263,190	\$ 2,353,452	0.008721%	0.008933%
Pinckneyville SD 50	073-0500	2,711,732	2,661,317	0.010450%	0.010101%
Plainfield SD 202	099-2020	145,288,339	150,696,919	0.559887%	0.571994%
Plano Area Special Educ Coop	302-0471	1,965,094	1,836,392	0.007573%	0.006970%
Plano CUSD 88	047-0880	12,309,850	12,855,099	0.047438%	0.048794%
Pleasant Hill CUSD 3	075-0030	1,658,513	1,643,492	0.006391%	0.006238%
Pleasant Hill SD 69	072-0690	1,118,786	1,174,603	0.004311%	0.004458%
Pleasant Plains CUSD 8	084-0080	9,180,894	7,489,670	0.035380%	0.028428%
Pleasant Valley SD 62	072-0620	2,149,939	2,257,308	0.008285%	0.008568%
Pleasantdale SD 107	016-1070	7,682,901	7,562,192	0.029607%	0.028704%
Polo CUSD 222	071-2220	3,381,948	3,415,250	0.013033%	0.012963%
Pontiac CCSD 429	053-4290	7,611,525	7,738,446	0.029332%	0.029373%
Pontiac Township HSD 90	053-0900	5,649,285	4,547,779	0.021770%	0.017262%
Pontiac-Wm Holliday SD 105	082-1050	4,185,173	4,044,125	0.016128%	0.015350%
Pope County CUSD 1	076-0010	2,524,484	2,543,152	0.009728%	0.009653%
Porta CUSD 202	065-2020	4,686,322	4,664,856	0.018060%	0.017706%
Posen Robbins ESD 143 5	016-1435	8,434,099	9,256,546	0.032502%	0.035135%
Potomac CUSD 10	092-0100	790,355	736,629	0.003046%	0.002796%
Prairie Central CUSD 8	053-0080	11,926,249	11,754,539	0.045959%	0.044616%
Prairie Crossing	401-0490	1,860,431	1,956,085	0.007169%	0.007425%
Prairie Du Rocher CCSD 134	079-1340	1,084,021	1,146,180	0.004177%	0.004351%
Prairie Grove CSD 46	063-0460	5,723,022	5,557,961	0.022055%	0.021096%
Prairie Hill CCSD 133	101-1330	3,947,099	3,985,414	0.015211%	0.015127%
Prairie Hills ESD 144	016-1440	14,120,798	14,376,643	0.054416%	0.054569%
Prairieview Ogden CCSD 197	010-1970	1,379,463	1,451,977	0.005316%	0.005511%
Princeton ESD 115	006-1150	5,720,497	6,080,064	0.022045%	0.023078%
Princeton HSD 500	006-5000	3,931,673	3,801,910	0.015151%	0.014431%
Princeville CUSD 326	072-3260	3,842,949	4,067,343	0.014809%	0.015438%
Prophetstown-Lyndon-Tampico SD	098-0030	4,245,476	4,104,801	0.016361%	0.015580%
Prospect Heights SD 23	016-0230	11,725,692	11,609,326	0.045187%	0.044065%
Proviso TWP HSD 209	016-2090	28,980,612	28,092,919	0.111681%	0.106631%
Putnam County CUSD 535	078-5350	5,311,618	4,863,464	0.020469%	0.018460%
Queen Bee SD 16	022-0160	12,697,155	12,774,759	0.048930%	0.048489%
Quincy SD 172	001-1720	29,020,748	28,832,383	0.111835%	0.109438%
Raccoon CSD 1	058-0010	1,156,390	1,163,966	0.004456%	0.004418%
Ramsey CUSD 204	026-2040	2,193,642	2,108,370	0.008453%	0.008003%
Rankin CSD 98	090-0980	1,184,199	1,360,420	0.004563%	0.005164%
Rantoul City SD 137	010-1370	10,007,267	10,557,115	0.038564%	0.040071%
Rantoul Twp HSD 193	010-1930	5,055,668	5,013,546	0.019483%	0.019030%
Reavis TWP HSD 220	016-2200	17,210,304	17,599,079	0.066322%	0.066800%
Red Bud CUSD 132	079-1320	5,701,936	5,542,376	0.021973%	0.021037%
Red Hill CUSD 10	051-0100	3,903,350	3,807,191	0.015042%	0.014451%
Reed Custer CUSD 255	099-2550	11,082,967	10,696,165	0.042710%	0.040599%
Reg Office of Career/Tech Educ	310-0840	90,860	149,935	0.000350%	0.000569%
Regional Office of Educ 1	308-0010	171,646	137,931	0.000661%	0.000524%
Regional Office of Educ 13	308-0130	1,537,490	1,765,402	0.005925%	0.006701%
Regional Office of Educ 17	308-0170	1,809,646	1,585,056	0.006974%	0.006016%
Regional Office of Educ 20	308-0200	381,543	461,052	0.001470%	0.001750%

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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Pinckneyville CHSD 101	\$ -	\$ -	\$ -	71,460	\$ 71,460
Pinckneyville SD 50	-	-	-	18,095	18,095
Plainfield SD 202	-	-	-	6,742,305	6,742,305
Plano Area Special Educ Coop	-	-	-	1,518,789	1,518,789
Plano CUSD 88	-	-	-	739,876	739,876
Pleasant Hill CUSD 3	-	-	-	3	3
Pleasant Hill SD 69	-	-	-	37,007	37,007
Pleasant Plains CUSD 8	-	-	-	1,369,266	1,369,266
Pleasant Valley SD 62	-	-	-	376,639	376,639
Pleasantdale SD 107	-	-	-	472,309	472,309
Polo CUSD 222	-	-	-	5	5
Pontiac CCSD 429	-	-	-	425,898	425,898
Pontiac Township HSD 90	-	-	-	247,110	247,110
Pontiac-Wm Holliday SD 105	-	-	-	6	6
Pope County CUSD 1	-	-	-	51,772	51,772
Porta CUSD 202	-	-	-	51,740	51,740
Posen Robbins ESD 143 5	-	-	-	1,229,167	1,229,167
Potomac CUSD 10	-	-	-	24,557	24,557
Prairie Central CUSD 8	-	-	-	18	18
Prairie Crossing	-	-	-	203,810	203,810
Prairie Du Rocher CCSD 134	-	-	-	44,034	44,034
Prairie Grove CSD 46	-	-	-	9	9
Prairie Hill CCSD 133	-	-	-	160,531	160,531
Prairie Hills ESD 144	-	-	-	334,837	334,837
Prairieview Ogden CCSD 197	-	-	-	84,242	84,242
Princeton ESD 115	-	-	-	260,087	260,087
Princeton HSD 500	-	-	-	6	6
Princeville CUSD 326	-	-	-	262,464	262,464
Prophetstown-Lyndon-Tampico SD	-	-	-	124,032	124,032
Prospect Heights SD 23	-	-	-	521,404	521,404
Proviso TWP HSD 209	-	-	-	1,469,217	1,469,217
Putnam County CUSD 535	-	-	-	509,075	509,075
Queen Bee SD 16	-	-	-	409,921	409,921
Quincy SD 172	-	-	-	415,600	415,600
Raccoon CSD 1	-	-	-	2	2
Ramsey CUSD 204	-	-	-	3	3
Rankin CSD 98	-	-	-	156,738	156,738
Rantoul City SD 137	-	-	-	632,286	632,286
Rantoul Twp HSD 193	-	-	-	424,903	424,903
Reavis TWP HSD 220	-	-	-	829,191	829,191
Red Bud CUSD 132	-	-	-	9	9
Red Hill CUSD 10	-	-	-	88,728	88,728
Reed Custer CUSD 255	-	-	-	17	17
Reg Office of Career/Tech Educ	-	-	-	55,118	55,118
Regional Office of Educ 1	-	-	-	-	-
Regional Office of Educ 13	-	-	-	195,327	195,327
Regional Office of Educ 17	-	-	-	339,669	339,669
Regional Office of Educ 20	-	-	-	106,861	106,861

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Pinckneyville CHSD 101	\$ 8,444	\$ 342,702	\$ 72	\$ 1,102	\$ 352,320
Pinckneyville SD 50	9,549	387,533	82	89,059	486,223
Plainfield SD 202	540,703	21,944,003	4,625	70,767	22,560,098
Plano Area Special Educ Coop	6,589	267,409	56	152,600	426,654
Plano CUSD 88	46,124	1,871,918	395	5,996	1,924,433
Pleasant Hill CUSD 3	5,897	239,320	50	86,672	331,939
Pleasant Hill SD 69	4,215	171,042	36	59,617	234,910
Pleasant Plains CUSD 8	26,873	1,090,622	230	1,754,321	2,872,046
Pleasant Valley SD 62	8,099	328,702	69	1,047	337,917
Pleasantdale SD 107	27,133	1,101,182	232	231,181	1,359,728
Polo CUSD 222	12,254	497,318	105	139,564	649,241
Pontiac CCSD 429	27,766	1,126,848	238	3,707	1,158,559
Pontiac Township HSD 90	16,318	662,233	140	1,137,621	1,816,312
Pontiac-Wm Holliday SD 105	14,510	588,893	124	246,436	849,963
Pope County CUSD 1	9,125	370,326	78	20,230	399,759
Porta CUSD 202	16,738	679,281	143	91,174	787,336
Posen Robbins ESD 143 5	33,213	1,347,909	284	4,108	1,385,514
Potomac CUSD 10	2,643	107,266	23	63,250	173,182
Prairie Central CUSD 8	42,175	1,711,658	361	720,727	2,474,921
Prairie Crossing	7,018	284,839	60	906	292,823
Prairie Du Rocher CCSD 134	4,113	166,903	35	528	171,579
Prairie Grove CSD 46	19,942	809,332	171	396,191	1,225,636
Prairie Hill CCSD 133	14,300	580,343	122	22,909	617,674
Prairie Hills ESD 144	51,584	2,093,481	441	6,878	2,152,384
Prairieview Ogden CCSD 197	5,210	211,432	45	672	217,359
Princeton ESD 115	21,815	885,359	187	156,451	1,063,812
Princeton HSD 500	13,641	553,622	117	234,263	801,643
Princeville CUSD 326	14,594	592,273	125	1,872	608,864
Prophetstown-Lyndon-Tampico SD	14,728	597,728	126	198,425	811,007
Prospect Heights SD 23	41,654	1,690,513	356	287,992	2,020,515
Proviso TWP HSD 209	100,798	4,090,801	862	1,285,141	5,477,602
Putnam County CUSD 535	17,450	708,202	149	508,282	1,234,083
Queen Bee SD 16	45,836	1,860,219	392	117,312	2,023,759
Quincy SD 172	103,451	4,198,479	885	617,572	4,920,387
Raccoon CSD 1	4,176	169,493	36	56,147	229,852
Ramsey CUSD 204	7,565	307,014	65	131,808	446,452
Rankin CSD 98	4,881	198,100	42	577	203,600
Rantoul City SD 137	37,879	1,537,293	324	4,874	1,580,370
Rantoul Twp HSD 193	17,989	730,056	154	116,479	864,678
Reavis TWP HSD 220	63,146	2,562,722	540	8,383	2,634,791
Red Bud CUSD 132	19,886	807,063	170	283,994	1,111,113
Red Hill CUSD 10	13,660	554,391	117	150,733	718,901
Reed Custer CUSD 255	38,378	1,557,541	328	668,447	2,264,694
Reg Office of Career/Tech Educ	538	21,833	5	14,158	36,534
Regional Office of Educ 1	495	20,085	4	41,367	61,951
Regional Office of Educ 13	6,334	257,072	54	34,040	297,500
Regional Office of Educ 17	5,687	230,811	49	241,872	478,419
Regional Office of Educ 20	1,654	67,137	14	186	68,991

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Pinckneyville CHSD 101	\$ 126,608	\$ 11,349	\$ 137,957
Pinckneyville SD 50	143,171	(10,538)	132,633
Plainfield SD 202	8,107,027	1,129,460	9,236,487
Plano Area Special Educ Coop	98,792	251,994	350,786
Plano CUSD 88	691,564	124,080	815,644
Pleasant Hill CUSD 3	88,415	(14,701)	73,714
Pleasant Hill SD 69	63,190	(5,091)	58,099
Pleasant Plains CUSD 8	402,921	(23,181)	379,740
Pleasant Valley SD 62	121,436	66,265	187,701
Pleasantdale SD 107	406,822	49,832	456,654
Polo CUSD 222	183,730	(24,860)	158,870
Pontiac CCSD 429	416,304	76,350	492,654
Pontiac Township HSD 90	244,656	(131,328)	113,328
Pontiac-Wm Holliday SD 105	217,561	(39,498)	178,063
Pope County CUSD 1	136,814	6,231	143,045
Porta CUSD 202	250,955	(4,785)	246,170
Posen Robbins ESD 143 5	497,973	204,645	702,618
Potomac CUSD 10	39,628	(5,345)	34,283
Prairie Central CUSD 8	632,358	(121,777)	510,581
Prairie Crossing	105,231	35,110	140,341
Prairie Du Rocher CCSD 134	61,661	6,733	68,394
Prairie Grove CSD 46	299,001	(65,465)	233,536
Prairie Hill CCSD 133	214,403	25,537	239,940
Prairie Hills ESD 144	773,419	58,495	831,914
Prairieview Ogden CCSD 197	78,112	13,855	91,967
Princeton ESD 115	327,089	11,867	338,956
Princeton HSD 500	204,531	(37,675)	166,856
Princeville CUSD 326	218,810	43,069	261,879
Prophetstown-Lyndon-Tampico SD	220,826	(8,261)	212,565
Prospect Heights SD 23	624,546	49,895	674,441
Proviso TWP HSD 209	1,511,312	67,329	1,578,641
Putnam County CUSD 535	261,639	13,640	275,279
Queen Bee SD 16	687,242	56,071	743,313
Quincy SD 172	1,551,093	(20,551)	1,530,542
Raccoon CSD 1	62,618	(9,933)	52,685
Ramsey CUSD 204	113,424	(20,892)	92,532
Rankin CSD 98	73,186	24,309	97,495
Rantoul City SD 137	567,940	103,743	671,683
Rantoul Twp HSD 193	269,713	59,018	328,731
Reavis TWP HSD 220	946,776	145,755	1,092,531
Red Bud CUSD 132	298,163	(45,251)	252,912
Red Hill CUSD 10	204,815	(7,281)	197,534
Reed Custer CUSD 255	575,420	(107,133)	468,287
Reg Office of Career/Tech Educ	8,066	5,963	14,029
Regional Office of Educ 1	7,420	(6,581)	839
Regional Office of Educ 13	94,973	24,059	119,032
Regional Office of Educ 17	85,271	24,181	109,452
Regional Office of Educ 20	24,803	17,481	42,284

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As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Regional Office of Educ 21	308-0210	\$ 974,453	\$ 633,959	0.003755%	0.002406%
Regional Office of Educ 26	308-0260	617,612	621,830	0.002380%	0.002360%
Regional Office of Educ 3	308-0030	784,840	745,700	0.003024%	0.002830%
Regional Office of Educ 30	308-0300	375,719	418,132	0.001448%	0.001587%
Regional Office of Educ 33	308-0330	446,202	477,294	0.001720%	0.001812%
Regional Office of Educ 35	308-0350	508,073	501,098	0.001958%	0.001902%
Regional Office of Educ 47	308-0470	1,132,093	954,325	0.004362%	0.003622%
Regional Office of Educ 51	308-0510	1,834,390	1,983,787	0.007069%	0.007530%
Regional Office of Educ 53	308-0600	273,362	309,781	0.001054%	0.001176%
Rhodes SD 84 5	016-0845	5,547,779	5,251,220	0.021379%	0.019932%
Rich TWP HSD 227	016-2270	27,072,557	27,323,793	0.104327%	0.103712%
Richland County CUSD 1	080-0010	11,474,495	10,883,240	0.044218%	0.041309%
Richland School District 88A	099-0885	5,564,633	5,723,054	0.021444%	0.021723%
Richmond Burton CHSD 157	063-1570	5,328,543	5,221,844	0.020534%	0.019820%
Ridgeland SD 122	016-1220	13,274,825	13,646,148	0.051156%	0.051796%
Ridgeview CUSD 19	064-0190	3,585,403	3,427,327	0.013817%	0.013009%
Ridgewood CHSD 234	016-2340	7,270,070	7,358,889	0.028016%	0.027932%
Riley CCSD 18	063-0180	2,081,781	2,111,395	0.008022%	0.008014%
River Bend CUSD 2	098-0020	4,889,559	4,847,185	0.018843%	0.018398%
River Forest SD 90	016-0900	13,096,382	13,817,578	0.050469%	0.052447%
River Grove SD 85 5	016-0855	4,067,258	3,930,356	0.015674%	0.014918%
River Ridge CUSD 210	043-2100	4,468,475	4,495,663	0.017220%	0.017064%
River Trails SD 26	016-0260	14,089,133	14,021,346	0.054295%	0.053220%
Riverdale CUSD 100	081-1000	5,669,067	5,578,582	0.021847%	0.021174%
Riverside SD 96	016-0960	13,517,074	13,758,835	0.052090%	0.052224%
Riverside-Brookfield SD 208	016-2080	13,118,399	13,647,394	0.050554%	0.051801%
Riverton CUSD 14	084-0140	6,458,998	6,343,302	0.024890%	0.024077%
Riverview CCSD 2	102-0020	885,160	901,482	0.003411%	0.003422%
Roanoke Benson CUSD 60	102-0600	2,982,340	2,955,426	0.011493%	0.011218%
Robein School District 85	090-0850	982,146	1,006,867	0.003785%	0.003822%
Robertson Charter School	401-0610	816,170	587,147	0.003145%	0.002229%
Robinson CUSD 2	017-0020	7,493,522	7,357,423	0.028877%	0.027926%
Rochelle CCSD 231	071-2310	9,740,053	9,609,341	0.037534%	0.036474%
Rochelle TWP HSD 212	071-2120	6,322,033	6,197,854	0.024363%	0.023525%
Rochester CUSD 3A	084-0030	10,424,982	10,410,814	0.040174%	0.039516%
Rock Falls Elementary SD 13	098-0130	5,477,605	5,474,164	0.021109%	0.020778%
Rock Falls TWP HSD 301	098-3010	4,301,148	4,294,232	0.016575%	0.016299%
Rock Island County ROE	307-0000	569,120	594,814	0.002193%	0.002258%
Rock Island SD 41	081-0410	40,936,321	41,708,041	0.157753%	0.158310%
Rockdale School District 84	099-0840	1,670,778	1,615,570	0.006439%	0.006132%
Rockford School District 205	101-2050	181,838,510	165,071,484	0.700738%	0.626555%
Rockridge CUSD 300	081-3000	5,980,025	5,815,906	0.023045%	0.022075%
Rockton School District 140	101-1400	7,224,430	7,724,744	0.027840%	0.029321%
ROE Professional Services	308-0190	780,054	873,871	0.003006%	0.003317%
Rome CCSD 2	041-0020	1,570,387	1,683,381	0.006052%	0.006390%
Rondout School District 72	049-0720	2,723,982	2,576,588	0.010497%	0.009780%
Rooks Creek CCSD 425	053-4250	462,487	462,948	0.001782%	0.001757%
Roselle SD 12	022-0120	4,849,876	5,131,302	0.018690%	0.019477%

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As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Regional Office of Educ 21	\$ -	\$ -	\$ -	\$ 38,332	\$ 38,332
Regional Office of Educ 26	-	-	-	1	1
Regional Office of Educ 3	-	-	-	76,310	76,310
Regional Office of Educ 30	-	-	-	59,129	59,129
Regional Office of Educ 33	-	-	-	64,552	64,552
Regional Office of Educ 35	-	-	-	49,863	49,863
Regional Office of Educ 47	-	-	-	71,176	71,176
Regional Office of Educ 51	-	-	-	167,788	167,788
Regional Office of Educ 53	-	-	-	63,896	63,896
Rhodes SD 84 5	-	-	-	106,749	106,749
Rich TWP HSD 227	-	-	-	43	43
Richland County CUSD 1	-	-	-	191,001	191,001
Richland School District 88A	-	-	-	79,680	79,680
Richmond Burton CHSD 157	-	-	-	209,174	209,174
Ridgeland SD 122	-	-	-	369,843	369,843
Ridgeview CUSD 19	-	-	-	92,951	92,951
Ridgewood CHSD 234	-	-	-	262,024	262,024
Riley CCSD 18	-	-	-	138,324	138,324
River Bend CUSD 2	-	-	-	74,003	74,003
River Forest SD 90	-	-	-	812,677	812,677
River Grove SD 85 5	-	-	-	169,003	169,003
River Ridge CUSD 210	-	-	-	12,865	12,865
River Trails SD 26	-	-	-	282,183	282,183
Riverdale CUSD 100	-	-	-	311,007	311,007
Riverside SD 96	-	-	-	897,595	897,595
Riverside-Brookfield SD 208	-	-	-	950,380	950,380
Riverton CUSD 14	-	-	-	10	10
Riverview CCSD 2	-	-	-	2,680	2,680
Roanoke Benson CUSD 60	-	-	-	42,278	42,278
Robein School District 85	-	-	-	9,291	9,291
Robertson Charter School	-	-	-	53,002	53,002
Robinson CUSD 2	-	-	-	28,689	28,689
Rochelle CCSD 231	-	-	-	247,096	247,096
Rochelle TWP HSD 212	-	-	-	161,363	161,363
Rochester CUSD 3A	-	-	-	132,108	132,108
Rock Falls Elementary SD 13	-	-	-	80,563	80,563
Rock Falls TWP HSD 301	-	-	-	61,458	61,458
Rock Island County ROE	-	-	-	16,247	16,247
Rock Island SD 41	-	-	-	964,263	964,263
Rockdale School District 84	-	-	-	58,536	58,536
Rockford School District 205	-	-	-	9,470,294	9,470,294
Rockridge CUSD 300	-	-	-	9	9
Rockton School District 140	-	-	-	644,120	644,120
ROE Professional Services	-	-	-	104,273	104,273
Rome CCSD 2	-	-	-	85,200	85,200
Rondout School District 72	-	-	-	4	4
Rooks Creek CCSD 425	-	-	-	1	1
Roselle SD 12	-	-	-	198,129	198,129

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Regional Office of Educ 21	\$ 2,275	\$ 92,315	\$ 19	\$ 340,020	\$ 434,629
Regional Office of Educ 26	2,231	90,549	19	38,975	131,774
Regional Office of Educ 3	2,676	108,586	23	49,231	160,516
Regional Office of Educ 30	1,500	60,887	13	183	62,583
Regional Office of Educ 33	1,713	69,502	15	217	71,447
Regional Office of Educ 35	1,798	72,968	15	14,325	89,106
Regional Office of Educ 47	3,424	138,966	29	186,919	329,338
Regional Office of Educ 51	7,118	288,873	61	894	296,946
Regional Office of Educ 53	1,112	45,109	10	133	46,364
Rhodes SD 84 5	18,841	764,666	161	367,002	1,150,670
Rich TWP HSD 227	98,038	3,978,803	839	2,406,902	6,484,582
Richland County CUSD 1	39,049	1,584,783	334	737,937	2,362,103
Richland School District 88A	20,534	833,373	176	2,710	856,793
Richmond Burton CHSD 157	18,736	760,388	160	182,294	961,578
Ridgeland SD 122	48,963	1,987,108	419	6,466	2,042,956
Ridgeview CUSD 19	12,297	499,076	105	205,098	716,576
Ridgewood CHSD 234	26,404	1,071,578	226	24,762	1,122,970
Riley CCSD 18	7,576	307,455	65	3,096	318,192
River Bend CUSD 2	17,392	705,832	149	114,215	837,588
River Forest SD 90	49,578	2,012,072	424	6,379	2,068,453
River Grove SD 85 5	14,102	572,326	121	192,133	778,682
River Ridge CUSD 210	16,131	654,644	138	41,403	712,316
River Trails SD 26	50,309	2,041,743	430	277,215	2,369,697
Riverdale CUSD 100	20,016	812,335	171	171,936	1,004,458
Riverside SD 96	49,367	2,003,517	422	6,584	2,059,890
Riverside-Brookfield SD 208	48,967	1,987,290	419	6,390	2,043,066
Riverton CUSD 14	22,760	923,691	195	427,400	1,374,046
Riverview CCSD 2	3,235	131,271	28	15,539	150,073
Roanoke Benson CUSD 60	10,604	430,360	91	70,684	511,739
Robein School District 85	3,613	146,617	31	21,573	171,834
Robertson Charter School	2,107	85,498	18	231,127	318,750
Robinson CUSD 2	26,399	1,071,364	226	243,029	1,341,018
Rochelle CCSD 231	34,478	1,399,281	295	271,758	1,705,812
Rochelle TWP HSD 212	22,238	902,512	190	213,976	1,138,916
Rochester CUSD 3A	37,354	1,515,989	320	170,734	1,724,397
Rock Falls Elementary SD 13	19,641	797,130	168	85,883	902,822
Rock Falls TWP HSD 301	15,408	625,312	132	71,464	712,316
Rock Island County ROE	2,134	86,615	18	10,251	99,018
Rock Island SD 41	149,649	6,073,391	1,280	19,939	6,244,259
Rockdale School District 84	5,797	235,254	50	77,942	319,043
Rockford School District 205	592,279	24,037,181	5,066	18,762,002	43,396,528
Rockridge CUSD 300	20,868	846,894	179	264,760	1,132,701
Rockton School District 140	27,717	1,124,852	237	3,519	1,156,325
ROE Professional Services	3,135	127,250	27	380	130,792
Rome CCSD 2	6,040	245,129	52	765	251,986
Rondout School District 72	9,245	375,195	79	209,943	594,462
Rooks Creek CCSD 425	1,661	67,413	14	45,101	114,189
Roselle SD 12	18,411	747,204	157	199,611	965,383

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Regional Office of Educ 21	\$ 34,105	\$ (45,691)	\$ (11,586)
Regional Office of Educ 26	33,453	(6,940)	26,513
Regional Office of Educ 3	40,116	6,218	46,334
Regional Office of Educ 30	22,494	9,763	32,257
Regional Office of Educ 33	25,677	11,057	36,734
Regional Office of Educ 35	26,958	6,825	33,783
Regional Office of Educ 47	51,340	(16,032)	35,308
Regional Office of Educ 51	106,722	27,194	133,916
Regional Office of Educ 53	16,665	10,750	27,415
Rhodes SD 84 5	282,499	(37,510)	244,989
Rich TWP HSD 227	1,469,935	(432,681)	1,037,254
Richland County CUSD 1	585,485	(79,717)	505,768
Richland School District 88A	307,883	12,096	319,979
Richmond Burton CHSD 157	280,919	9,674	290,593
Ridgeland SD 122	734,120	61,649	795,769
Ridgeview CUSD 19	184,380	(14,926)	169,454
Ridgewood CHSD 234	395,885	43,626	439,511
Riley CCSD 18	113,586	24,598	138,184
River Bend CUSD 2	260,764	(4,313)	256,451
River Forest SD 90	743,343	133,042	876,385
River Grove SD 85 5	211,441	877	212,318
River Ridge CUSD 210	241,853	(4,133)	237,720
River Trails SD 26	754,305	8,117	762,422
Riverdale CUSD 100	300,110	29,755	329,865
Riverside SD 96	740,183	160,807	900,990
Riverside-Brookfield SD 208	734,188	162,942	897,130
Riverton CUSD 14	341,250	(72,101)	269,149
Riverview CCSD 2	48,497	(2,405)	46,092
Roanoke Benson CUSD 60	158,993	(3,308)	155,685
Robein School District 85	54,166	(2,477)	51,689
Robertson Charter School	31,587	(26,170)	5,417
Robinson CUSD 2	395,807	(32,512)	363,295
Rochelle CCSD 231	516,953	2,650	519,603
Rochelle TWP HSD 212	333,425	(3,920)	329,505
Rochester CUSD 3A	560,070	(2,589)	557,481
Rock Falls Elementary SD 13	294,493	1,255	295,748
Rock Falls TWP HSD 301	231,016	35	231,051
Rock Island County ROE	31,999	654	32,653
Rock Island SD 41	2,243,763	167,645	2,411,408
Rockdale School District 84	86,913	(1,463)	85,450
Rockford School District 205	8,880,334	(1,187,959)	7,692,375
Rockridge CUSD 300	312,878	(41,535)	271,343
Rockton School District 140	415,567	106,316	521,883
ROE Professional Services	47,012	16,767	63,779
Rome CCSD 2	90,561	13,054	103,615
Rondout School District 72	138,612	(33,282)	105,330
Rooks Creek CCSD 425	24,905	(8,017)	16,888
Roselle SD 12	276,048	(5,557)	270,491

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As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Rosemont ESD 78	016-0780	\$ 2,529,688	\$ 2,628,664	0.009749%	0.009978%
Rossville-Alvin CUSD 7	092-0070	1,763,476	1,169,234	0.006796%	0.004438%
Round Lake Area SD 116	049-1160	49,249,904	50,439,409	0.189791%	0.191451%
ROWVA CUSD 208	048-2080	3,420,572	3,369,211	0.013182%	0.012788%
Roxana CUSD 1	057-0010	13,544,297	13,777,124	0.052195%	0.052293%
Rural Champaign Co Sp Ed Coop	302-0101	1,324,280	1,475,140	0.005104%	0.005599%
Rutland CCSD 230	050-2300	723,269	740,793	0.002787%	0.002812%
Salem CHSD 600	058-6000	3,616,166	3,583,864	0.013935%	0.013603%
Salem School District 111	058-1110	4,973,212	5,084,311	0.019165%	0.019298%
Salt Creek SD 48	022-0480	4,277,054	4,642,935	0.016482%	0.017623%
Salt Fork CUSD 512	092-5120	4,505,692	4,365,619	0.017364%	0.016570%
Sandoval CUSD 501	058-5010	2,709,237	2,605,046	0.010440%	0.009888%
Sandridge SD 172	016-1720	2,159,760	2,268,501	0.008323%	0.008610%
Sandwich CUSD 430	019-4300	13,177,123	13,647,567	0.050780%	0.051802%
Sangamon Area Special Educ	302-0840	7,138,170	7,134,688	0.027508%	0.027081%
Sangamon Valley CUSD 9	055-0090	3,784,534	3,872,270	0.014584%	0.014698%
Saratoga CCSD 60C	032-0600	3,804,753	3,991,892	0.014662%	0.015152%
SASED	308-0220	13,601,220	13,109,966	0.052414%	0.049761%
Sauk Village CCSD 168	016-1680	9,152,755	9,663,242	0.035271%	0.036678%
Saunemin CCSD 438	053-4380	827,232	819,424	0.003188%	0.003110%
Scales Mound CUSD 211	043-2110	2,393,808	2,511,767	0.009225%	0.009534%
Schaumburg CCSD 54	016-0540	118,027,391	123,034,985	0.454834%	0.466999%
Schiller Park SD 81	016-0810	8,746,958	9,364,246	0.033708%	0.035544%
School District U46	045-0460	238,342,838	242,987,411	0.918485%	0.922298%
Schuyler - Industry CUSD 5	085-0050	4,850,183	4,715,633	0.018691%	0.017899%
Scott-Morgan Cnty CUSD 2	086-0020	1,245,128	1,321,852	0.004798%	0.005017%
SEJA 803 PAEC	309-0160	9,002,678	7,711,929	0.034693%	0.029272%
SEJA 804 NNSSED	307-0490	14,504,554	14,876,135	0.055895%	0.056465%
Selmaville CCSD 10	058-0100	1,136,395	1,176,755	0.004379%	0.004467%
Seneca CCSD 170	050-1700	4,511,352	4,614,716	0.017385%	0.017516%
Seneca TWP HSD 160	050-1600	5,374,136	5,973,943	0.020710%	0.022675%
Serena CUSD 2	050-0020	5,187,425	5,077,369	0.019990%	0.019272%
Sesser-Valier CUSD 196	028-1960	3,560,791	3,313,937	0.013722%	0.012579%
Shawnee CUSD 84	091-0840	1,753,084	1,716,468	0.006756%	0.006515%
Shelbyville CUSD 4	087-0040	6,138,848	6,330,560	0.023657%	0.024029%
Sherrard CUSD 200	081-2000	7,669,833	7,695,181	0.029557%	0.029208%
Shiloh CUSD 1	023-0010	2,078,111	2,074,712	0.008008%	0.007875%
Shiloh Village SD 85	082-0850	2,861,355	2,932,665	0.011027%	0.011131%
Shirland CCSD 134	101-1340	718,816	767,628	0.002770%	0.002914%
Signal Hill SD 181	082-1810	2,251,417	2,325,857	0.008676%	0.008828%
Silvis School District 34	081-0340	3,236,411	3,248,349	0.012472%	0.012330%
Skokie SD 68	016-0680	16,607,631	16,884,012	0.064000%	0.064086%
Skokie SD 69	016-0690	14,151,649	14,393,958	0.054535%	0.054635%
Skokie SD 73 5	016-0735	9,555,200	9,574,277	0.036822%	0.036341%
Skokie-Fairview SD 72	016-0720	7,365,424	7,105,301	0.028384%	0.026969%
Smithton CCSD 130	082-1300	2,870,212	2,842,067	0.011061%	0.010788%
Somonauk CUSD 432	019-4320	4,551,608	4,665,924	0.017540%	0.017710%
South Beloit CUSD 320	101-3200	5,071,422	5,042,407	0.019543%	0.019139%

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TEACHERS' HEALTH INSURANCE SECURITY FUND
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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Rosemont ESD 78	\$ -	\$ -	\$ -	\$ 147,654	\$ 147,654
Rossville-Alvin CUSD 7	-	-	-	318,048	318,048
Round Lake Area SD 116	-	-	-	417,951	417,951
ROWVA CUSD 208	-	-	-	30,331	30,331
Roxana CUSD 1	-	-	-	503,367	503,367
Rural Champaign Co Sp Ed Coop	-	-	-	208,201	208,201
Rutland CCSD 230	-	-	-	9,670	9,670
Salem CHSD 600	-	-	-	6	6
Salem School District 111	-	-	-	131,420	131,420
Salt Creek SD 48	-	-	-	287,180	287,180
Salt Fork CUSD 512	-	-	-	7	7
Sandoval CUSD 501	-	-	-	176,018	176,018
Sandridge SD 172	-	-	-	146,020	146,020
Sandwich CUSD 430	-	-	-	753,743	753,743
Sangamon Area Special Educ	-	-	-	11	11
Sangamon Valley CUSD 9	-	-	-	87,596	87,596
Saratoga CCSD 60C	-	-	-	262,203	262,203
SASED	-	-	-	20	20
Sauk Village CCSD 168	-	-	-	939,707	939,707
Saunemin CCSD 438	-	-	-	43,421	43,421
Scales Mound CUSD 211	-	-	-	150,313	150,313
Schaumburg CCSD 54	-	-	-	6,616,952	6,616,952
Schiller Park SD 81	-	-	-	788,287	788,287
School District U46	-	-	-	9,363,272	9,363,272
Schuyler - Industry CUSD 5	-	-	-	252,804	252,804
Scott-Morgan Cnty CUSD 2	-	-	-	55,140	55,140
SEJA 803 PAEC	-	-	-	12	12
SEJA 804 NSEED	-	-	-	198,973	198,973
Selmaville CCSD 10	-	-	-	45,217	45,217
Seneca CCSD 170	-	-	-	213,261	213,261
Seneca TWP HSD 160	-	-	-	555,127	555,127
Serena CUSD 2	-	-	-	75,500	75,500
Sesser-Valier CUSD 196	-	-	-	2,599	2,599
Shawnee CUSD 84	-	-	-	30,267	30,267
Shelbyville CUSD 4	-	-	-	93,605	93,605
Sherrard CUSD 200	-	-	-	247,706	247,706
Shiloh CUSD 1	-	-	-	81,319	81,319
Shiloh Village SD 85	-	-	-	26,386	26,386
Shirland CCSD 134	-	-	-	63,786	63,786
Signal Hill SD 181	-	-	-	48,052	48,052
Silvis School District 34	-	-	-	80,524	80,524
Skokie SD 68	-	-	-	597,161	597,161
Skokie SD 69	-	-	-	1,054,017	1,054,017
Skokie SD 73 5	-	-	-	156,629	156,629
Skokie-Fairview SD 72	-	-	-	196,509	196,509
Smithton CCSD 130	-	-	-	59,408	59,408
Somonauk CUSD 432	-	-	-	95,047	95,047
South Beloit CUSD 320	-	-	-	84,253	84,253

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Rosemont ESD 78	\$ 9,432	\$ 382,778	\$ 81	\$ 1,232	\$ 393,523
Rossville-Alvin CUSD 7	4,195	170,260	36	594,361	768,852
Round Lake Area SD 116	180,977	7,344,825	1,548	45,271	7,572,621
ROWVA CUSD 208	12,089	490,614	103	100,651	603,457
Roxana CUSD 1	49,433	2,006,181	423	6,597	2,062,634
Rural Champaign Co Sp Ed Coop	5,293	214,805	45	645	220,788
Rutland CCSD 230	2,658	107,872	23	352	110,905
Salem CHSD 600	12,859	521,871	110	98,147	632,987
Salem School District 111	18,243	740,361	156	2,422	761,182
Salt Creek SD 48	16,659	676,089	143	35,959	728,850
Salt Fork CUSD 512	15,664	635,708	134	517,150	1,168,656
Sandoval CUSD 501	9,347	379,338	80	140,402	529,167
Sandridge SD 172	8,139	330,332	70	1,052	339,593
Sandwich CUSD 430	48,968	1,987,315	419	6,418	2,043,120
Sangamon Area Special Educ	25,599	1,038,930	219	258,699	1,323,447
Sangamon Valley CUSD 9	13,894	563,868	119	1,843	579,724
Saratoga CCSD 60C	14,323	581,287	123	1,853	597,586
SASED	47,039	1,909,031	402	810,060	2,766,532
Sauk Village CCSD 168	34,672	1,407,130	297	4,458	1,446,557
Saunemin CCSD 438	2,940	119,322	25	19,933	142,220
Scales Mound CUSD 211	9,012	365,755	77	1,166	376,010
Schaumburg CCSD 54	441,452	17,915,960	3,776	57,489	18,418,677
Schiller Park SD 81	33,599	1,363,591	287	4,260	1,401,737
School District U46	871,843	35,383,048	7,458	116,092	36,378,441
Schuyler - Industry CUSD 5	16,920	686,675	145	201,691	905,431
Scott-Morgan Cnty CUSD 2	4,743	192,484	41	14,416	211,684
SEJA 803 PAEC	27,671	1,122,986	237	1,806,051	2,956,945
SEJA 804 NNSSED	53,376	2,166,215	457	7,065	2,227,113
Selmaville CCSD 10	4,222	171,355	36	554	176,167
Seneca CCSD 170	16,558	671,980	142	2,197	690,877
Seneca TWP HSD 160	21,435	869,906	183	2,618	894,142
Serena CUSD 2	18,218	739,350	156	183,374	941,098
Sesser-Valier CUSD 196	11,890	482,565	102	289,549	784,106
Shawnee CUSD 84	6,159	249,947	53	61,419	317,578
Shelbyville CUSD 4	22,714	921,836	194	93,332	1,038,076
Sherrard CUSD 200	27,610	1,120,548	236	91,434	1,239,828
Shiloh CUSD 1	7,444	302,113	64	34,583	344,204
Shiloh Village SD 85	10,522	427,045	90	19,349	457,006
Shirland CCSD 134	2,754	111,779	24	350	114,907
Signal Hill SD 181	8,345	338,684	71	1,097	348,197
Silvis School District 34	11,655	473,014	100	37,395	522,164
Skokie SD 68	60,580	2,458,596	518	8,089	2,527,783
Skokie SD 69	51,646	2,096,002	442	6,893	2,154,983
Skokie SD 73 5	34,353	1,394,176	294	125,854	1,554,677
Skokie-Fairview SD 72	25,494	1,034,651	218	359,597	1,419,960
Smithton CCSD 130	10,197	413,853	87	70,171	494,308
Somonauk CUSD 432	16,741	679,437	143	2,217	698,538
South Beloit CUSD 320	18,092	734,259	155	104,194	856,700

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As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Rosemont ESD 78	\$ 141,414	\$ 25,035	\$ 166,449
Rossville-Alvin CUSD 7	62,901	(34,307)	28,594
Round Lake Area SD 116	2,713,484	56,482	2,769,966
ROWVA CUSD 208	181,253	(10,121)	171,132
Roxana CUSD 1	741,167	89,495	830,662
Rural Champaign Co Sp Ed Coop	79,358	34,338	113,696
Rutland CCSD 230	39,852	1,526	41,378
Salem CHSD 600	192,801	(15,580)	177,221
Salem School District 111	273,520	22,515	296,035
Salt Creek SD 48	249,776	37,929	287,705
Salt Fork CUSD 512	234,857	(88,529)	146,328
Sandoval CUSD 501	140,143	10,176	150,319
Sandridge SD 172	122,038	24,378	146,416
Sandwich CUSD 430	734,197	128,765	862,962
Sangamon Area Special Educ	383,824	(44,080)	339,744
Sangamon Valley CUSD 9	208,316	14,800	223,116
Saratoga CCSD 60C	214,751	43,960	258,711
SASED	705,276	(129,189)	576,087
Sauk Village CCSD 168	519,852	160,283	680,135
Saunemin CCSD 438	44,082	4,784	48,866
Scales Mound CUSD 211	135,125	24,993	160,118
Schaumburg CCSD 54	6,618,901	1,108,729	7,727,630
Schiller Park SD 81	503,767	129,957	633,724
School District U46	13,071,969	1,652,626	14,724,595
Schuyler - Industry CUSD 5	253,686	14,596	268,282
Scott-Morgan Cnty CUSD 2	71,112	5,919	77,031
SEJA 803 PAEC	414,878	(291,354)	123,524
SEJA 804 NSSD	800,290	31,002	831,292
Selmaville CCSD 10	63,306	7,519	70,825
Seneca CCSD 170	248,257	37,426	285,683
Seneca TWP HSD 160	321,380	87,071	408,451
Serena CUSD 2	273,147	(14,751)	258,396
Sesser-Valier CUSD 196	178,280	(44,397)	133,883
Shawnee CUSD 84	92,341	(4,037)	88,304
Shelbyville CUSD 4	340,564	(2,449)	338,115
Sherrard CUSD 200	413,977	30,702	444,679
Shiloh CUSD 1	111,613	9,378	120,991
Shiloh Village SD 85	157,768	573	158,341
Shirland CCSD 134	41,296	10,548	51,844
Signal Hill SD 181	125,124	7,500	132,624
Silvis School District 34	174,751	8,783	183,534
Skokie SD 68	908,308	106,329	1,014,637
Skokie SD 69	774,350	189,372	963,722
Skokie SD 73 5	515,066	8,820	523,886
Skokie-Fairview SD 72	382,243	(20,097)	362,146
Smithton CCSD 130	152,894	(118)	152,776
Somonauk CUSD 432	251,012	15,705	266,717
South Beloit CUSD 320	271,266	(904)	270,362

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
South Central CUSD 401	058-4010	\$ 3,337,236	\$ 3,294,878	0.012860%	0.012506%
South Eastern Special Educ	302-0510	2,838,727	2,793,943	0.010939%	0.010605%
South Fork SD 14	011-0140	1,361,193	1,250,317	0.005245%	0.004746%
South Holland SD 150	016-1500	5,877,608	5,899,445	0.022650%	0.022392%
South Holland SD 151	016-1510	10,129,350	10,063,944	0.039035%	0.038199%
South Macoupin Assoc for Sp Ed	302-0560	1,412,112	1,946,096	0.005442%	0.007387%
South Pekin SD 137	090-1370	1,056,991	1,197,306	0.004073%	0.004545%
South Will Cnty Coop Spec Ed	317-0990	8,185,950	8,473,565	0.031545%	0.032163%
South Wilmington CSD 74	032-0740	530,068	501,925	0.002043%	0.001905%
Southeastern CUSD 337	034-3370	2,472,159	2,486,804	0.009527%	0.009439%
Southland College Prep Charter	401-0050	3,877,926	3,924,023	0.014944%	0.014894%
Southwest Cook Coop Spec Educ	302-0160	9,744,263	10,318,214	0.037551%	0.039164%
Southwestern CUSD 9	056-0090	7,325,692	7,405,428	0.028230%	0.028108%
Sparta CUSD 140	079-1400	5,970,764	5,813,510	0.023009%	0.022066%
Special Ed Dist of Lake County	302-0490	22,246,202	21,167,687	0.085729%	0.080345%
Special Educ of McHenry Cnty	302-1650	619,042	522,413	0.002386%	0.001983%
Special Educ of Peoria Cnty	302-0720	7,987,405	7,095,424	0.030781%	0.026932%
Special Education Coop	302-0530	2,685,115	2,784,972	0.010347%	0.010571%
Special Education- Region 3	302-0030	1,390,556	1,160,714	0.005359%	0.004406%
SPEED	308-0160	6,482,655	6,101,939	0.024982%	0.023161%
Spoon River Valley CUSD 4	029-0040	1,782,470	2,078,741	0.006869%	0.007890%
Spring Garden CCSD 178	041-1780	1,270,361	907,507	0.004896%	0.003445%
Spring Lake CCSD 606	090-6060	279,902	214,932	0.001078%	0.000816%
Spring Valley CCSD 99	006-0990	3,417,803	3,352,088	0.013171%	0.012723%
Springfield Ball Charter	401-1860	2,363,597	2,509,373	0.009108%	0.009525%
Springfield SD 186	084-1860	100,901,331	101,840,670	0.388836%	0.386553%
St Anne CCSD 256	046-2560	2,185,036	2,035,823	0.008420%	0.007727%
St Anne CHSD 302	046-3020	1,611,128	1,714,046	0.006209%	0.006506%
St Charles CUSD 303	045-3030	92,409,541	90,499,885	0.356112%	0.343507%
St Clair Co Reg Educ Programs	303-0820	1,131,979	687,385	0.004362%	0.002609%
St Clair County ROE	301-0820	11,157	6,670	0.000043%	0.000025%
St Elmo CUSD 202	026-2020	2,572,294	2,494,083	0.009913%	0.009467%
St George CCSD 258	046-2580	1,819,604	1,792,590	0.007012%	0.006804%
St Joseph CCSD 169	010-1690	4,040,374	3,989,839	0.015570%	0.015144%
St Joseph Ogden CHS 305	010-3050	2,436,328	2,359,738	0.009389%	0.008957%
St Libory CSD 30	082-0300	409,244	421,067	0.001577%	0.001598%
St Rose SD 14	014-0140	954,075	938,928	0.003677%	0.003564%
Stark County CUSD 100	088-1000	4,187,514	3,843,931	0.016137%	0.014590%
Staunton CUSD 6	056-0060	5,623,317	5,754,930	0.021670%	0.021844%
Steeleville CUSD 138	079-1380	2,041,488	2,018,777	0.007867%	0.007663%
Steger SD 194	016-1940	8,288,041	8,384,537	0.031939%	0.031825%
Sterling CUSD 5	098-0050	15,177,584	15,335,769	0.058489%	0.058209%
Steward Elementary SD 220	052-2200	653,195	744,486	0.002517%	0.002826%
Stewardson-Strasburg CUSD 5	087-0050	1,520,415	1,590,124	0.005859%	0.006036%
Stockton CUSD 206	043-2060	3,607,670	3,630,054	0.013903%	0.013778%
Streator Elementary SD 44	050-0440	8,201,369	8,073,805	0.031605%	0.030645%
Streator TWP HSD 40	050-0400	6,336,431	6,148,023	0.024418%	0.023336%
Streator Woodland CUSD 5	053-0050	2,787,284	2,834,666	0.010741%	0.010759%

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
South Central CUSD 401	\$ -	\$ -	\$ -	\$ 59,981	\$ 59,981
South Eastern Special Educ	-	-	-	63,438	63,438
South Fork SD 14	-	-	-	2	2
South Holland SD 150	-	-	-	38,784	38,784
South Holland SD 151	-	-	-	865,266	865,266
South Macoupin Assoc for Sp Ed	-	-	-	508,478	508,478
South Pekin SD 137	-	-	-	118,642	118,642
South Will Cnty Coop Spec Ed	-	-	-	164,015	164,015
South Wilmington CSD 74	-	-	-	6,664	6,664
Southeastern CUSD 337	-	-	-	4	4
Southland College Prep Charter	-	-	-	313,721	313,721
Southwest Cook Coop Spec Educ	-	-	-	982,534	982,534
Southwestern CUSD 9	-	-	-	7,783	7,783
Sparta CUSD 140	-	-	-	206,080	206,080
Special Ed Dist of Lake County	-	-	-	33	33
Special Educ of McHenry Cnty	-	-	-	1	1
Special Educ of Peoria Cnty	-	-	-	106,273	106,273
Special Education Coop	-	-	-	114,064	114,064
Special Education- Region 3	-	-	-	2	2
SPEED	-	-	-	294,676	294,676
Spoon River Valley CUSD 4	-	-	-	257,066	257,066
Spring Garden CCSD 178	-	-	-	99,886	99,886
Spring Lake CCSD 606	-	-	-	9,239	9,239
Spring Valley CCSD 99	-	-	-	4,615	4,615
Springfield Ball Charter	-	-	-	317,788	317,788
Springfield SD 186	-	-	-	3,776,799	3,776,799
St Anne CCSD 256	-	-	-	3	3
St Anne CHSD 302	-	-	-	165,510	165,510
St Charles CUSD 303	-	-	-	1,389,667	1,389,667
St Clair Co Reg Educ Programs	-	-	-	56,654	56,654
St Clair County ROE	-	-	-	70	70
St Elmo CUSD 202	-	-	-	87,466	87,466
St George CCSD 258	-	-	-	57,208	57,208
St Joseph CCSD 169	-	-	-	6	6
St Joseph Ogden CHS 305	-	-	-	74,641	74,641
St Libory CSD 30	-	-	-	5,326	5,326
St Rose SD 14	-	-	-	1	1
Stark County CUSD 100	-	-	-	80,216	80,216
Staunton CUSD 6	-	-	-	43,705	43,705
Steeleville CUSD 138	-	-	-	94,123	94,123
Steger SD 194	-	-	-	84,176	84,176
Sterling CUSD 5	-	-	-	180,482	180,482
Steward Elementary SD 220	-	-	-	142,243	142,243
Stewardson-Strasburg CUSD 5	-	-	-	44,421	44,421
Stockton CUSD 206	-	-	-	159,640	159,640
Streator Elementary SD 44	-	-	-	13	13
Streator TWP HSD 40	-	-	-	91,962	91,962
Streator Woodland CUSD 5	-	-	-	4,604	4,604

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Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
South Central CUSD 401	\$ 11,822	\$ 479,790	\$ 101	\$ 90,792	\$ 582,505
South Eastern Special Educ	10,025	406,845	86	85,594	502,550
South Fork SD 14	4,486	182,067	38	134,407	320,998
South Holland SD 150	21,167	859,058	181	67,763	948,169
South Holland SD 151	36,110	1,465,479	309	215,230	1,717,128
South Macoupin Assoc for Sp Ed	6,983	283,384	60	688	291,115
South Pekin SD 137	4,296	174,348	37	4,322	183,003
South Will Cnty Coop Spec Ed	30,403	1,233,893	260	3,987	1,268,543
South Wilmington CSD 74	1,801	73,089	15	34,882	109,787
Southeastern CUSD 337	8,923	362,120	76	90,762	461,881
Southland College Prep Charter	14,079	571,404	120	14,431	600,034
Southwest Cook Coop Spec Educ	37,022	1,502,505	317	4,746	1,544,590
Southwestern CUSD 9	26,571	1,078,355	227	34,279	1,139,432
Sparta CUSD 140	20,859	846,545	178	240,281	1,107,863
Special Ed Dist of Lake County	75,950	3,082,371	650	1,489,612	4,648,583
Special Educ of McHenry Cnty	1,874	76,072	16	393,962	471,924
Special Educ of Peoria Cnty	25,459	1,033,213	218	972,686	2,031,576
Special Education Coop	9,993	405,539	85	1,308	416,925
Special Education- Region 3	4,165	169,019	36	314,734	487,954
SPEED	21,894	888,545	187	461,507	1,372,133
Spoon River Valley CUSD 4	7,459	302,700	64	70,996	381,219
Spring Garden CCSD 178	3,256	132,148	28	365,845	501,277
Spring Lake CCSD 606	771	31,298	7	66,296	98,372
Spring Valley CCSD 99	12,027	488,120	103	114,324	614,574
Springfield Ball Charter	9,004	365,407	77	1,151	375,639
Springfield SD 186	365,406	14,829,712	3,126	623,979	15,822,223
St Anne CCSD 256	7,305	296,450	62	199,000	502,817
St Anne CHSD 302	6,150	249,594	53	785	256,582
St Charles CUSD 303	324,715	13,178,303	2,778	3,218,012	16,723,808
St Clair Co Reg Educ Programs	2,466	100,095	21	441,857	544,439
St Clair County ROE	24	971	-	4,455	5,450
St Elmo CUSD 202	8,949	363,180	77	113,514	485,720
St George CCSD 258	6,432	261,031	55	53,247	320,765
St Joseph CCSD 169	14,316	580,988	122	126,630	722,056
St Joseph Ogden CHS 305	8,467	343,618	72	109,915	462,072
St Libory CSD 30	1,511	61,314	13	7,660	70,498
St Rose SD 14	3,369	136,724	29	41,797	181,919
Stark County CUSD 100	13,792	559,741	118	391,420	965,071
Staunton CUSD 6	20,649	838,015	177	235,469	1,094,310
Steeleville CUSD 138	7,243	293,968	62	52,482	353,755
Steger SD 194	30,084	1,220,929	257	32,776	1,284,046
Sterling CUSD 5	55,025	2,233,146	471	77,722	2,366,364
Steward Elementary SD 220	2,671	108,410	23	318	111,422
Stewardson-Strasburg CUSD 5	5,705	231,549	49	12,615	249,918
Stockton CUSD 206	13,025	528,597	111	33,013	574,746
Streator Elementary SD 44	28,969	1,175,682	248	458,209	1,663,108
Streator TWP HSD 40	22,059	895,255	189	275,561	1,193,064
Streator Woodland CUSD 5	10,171	412,775	87	126,160	549,193

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As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
South Central CUSD 401	\$ 177,254	\$ (3,212)	\$ 174,042
South Eastern Special Educ	150,305	(1,774)	148,531
South Fork SD 14	67,263	(21,035)	46,228
South Holland SD 150	317,372	(3,527)	313,845
South Holland SD 151	541,409	123,586	664,995
South Macoupin Assoc for Sp Ed	104,694	79,091	183,785
South Pekin SD 137	64,411	17,581	81,992
South Will Cnty Coop Spec Ed	455,852	24,896	480,748
South Wilmington CSD 74	27,002	(4,197)	22,805
Southeastern CUSD 337	133,782	(15,882)	117,900
Southland College Prep Charter	211,100	54,652	265,752
Southwest Cook Coop Spec Educ	555,088	166,615	721,703
Southwestern CUSD 9	398,389	(3,989)	394,400
Sparta CUSD 140	312,749	128	312,877
Special Ed Dist of Lake County	1,138,756	(234,175)	904,581
Special Educ of McHenry Cnty	28,104	(68,794)	(40,690)
Special Educ of Peoria Cnty	381,712	(131,387)	250,325
Special Education Coop	149,823	18,963	168,786
Special Education- Region 3	62,443	(50,718)	11,725
SPEED	328,265	(18,045)	310,220
Spoon River Valley CUSD 4	111,830	26,909	138,739
Spring Garden CCSD 178	48,821	(38,521)	10,300
Spring Lake CCSD 606	11,563	(8,590)	2,973
Spring Valley CCSD 99	180,332	(16,904)	163,428
Springfield Ball Charter	134,996	54,669	189,665
Springfield SD 186	5,478,712	587,537	6,066,249
St Anne CCSD 256	109,521	(31,460)	78,061
St Anne CHSD 302	92,210	27,899	120,109
St Charles CUSD 303	4,868,613	(247,141)	4,621,472
St Clair Co Reg Educ Programs	36,979	(58,132)	(21,153)
St Clair County ROE	359	(677)	(318)
St Elmo CUSD 202	134,174	(1,731)	132,443
St George CCSD 258	96,436	2,116	98,552
St Joseph CCSD 169	214,641	(20,119)	194,522
St Joseph Ogden CHS 305	126,947	(3,500)	123,447
St Libory CSD 30	22,652	(566)	22,086
St Rose SD 14	50,511	(6,828)	43,683
Stark County CUSD 100	206,792	(46,088)	160,704
Staunton CUSD 6	309,597	(35,969)	273,628
Steeleville CUSD 138	108,604	8,931	117,535
Steger SD 194	451,062	10,095	461,157
Sterling CUSD 5	825,017	20,526	845,543
Steward Elementary SD 220	40,051	23,684	63,735
Stewardson-Strasburg CUSD 5	85,544	4,587	90,131
Stockton CUSD 206	195,286	23,815	219,101
Streator Elementary SD 44	434,346	(76,711)	357,635
Streator TWP HSD 40	330,745	(26,049)	304,696
Streator Woodland CUSD 5	152,496	(22,184)	130,312

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Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Sullivan CUSD 300	070-3000	\$ 4,850,489	\$ 4,949,473	0.018692%	0.018787%
Summersville SD 79	041-0790	1,257,757	1,171,021	0.004847%	0.004445%
Summit Hill SD 161	099-1610	20,089,008	19,982,722	0.077416%	0.075848%
Sunnybrook SD 171	016-1710	5,477,978	5,627,567	0.021110%	0.021360%
Sunset Ridge SD 29	016-0290	6,536,911	6,764,985	0.025191%	0.025678%
Sycamore CUSD 427	019-4270	29,057,836	27,435,674	0.111978%	0.104137%
Taft School District 90	099-0900	1,298,407	1,319,399	0.005004%	0.005008%
Tamaroa SD 5	073-0050	642,678	616,692	0.002477%	0.002341%
Taylorville CUSD 3	011-0030	9,888,351	9,845,488	0.038106%	0.037370%
Technology Center Dupage Cnty	306-0220	2,948,565	3,066,753	0.011363%	0.011640%
Teutopolis CUSD 50	025-0500	4,958,592	4,906,842	0.019109%	0.018625%
Thomasboro CCSD 130	010-1300	986,852	1,005,862	0.003803%	0.003818%
Thompsonville CUSD 174	028-1740	1,549,312	1,510,553	0.005970%	0.005734%
Thornton Fractional HSD 215	016-2150	29,662,089	30,226,651	0.114307%	0.114730%
Thornton SD 154	016-1540	1,789,657	1,694,218	0.006897%	0.006431%
Thornton TWP HSD 205	016-2050	48,274,095	50,312,869	0.186031%	0.190971%
TMCSEA	302-0900	1,649,245	1,765,844	0.006355%	0.006703%
Tolono CUSD 7	010-0070	8,480,101	8,520,857	0.032679%	0.032342%
Tonica CCSD 79	050-0790	979,680	897,293	0.003775%	0.003406%
Township HSD 214	016-2140	123,246,031	122,856,688	0.474944%	0.466322%
TREES	308-0990	142,457	144,561	0.000549%	0.000549%
Tremont CUSD 702	090-7020	4,799,337	4,972,202	0.018495%	0.018873%
Tri City CUSD 1	084-0010	2,691,130	2,763,782	0.010371%	0.010490%
Tri Point CUSD 6J	053-0065	2,479,881	2,459,965	0.009557%	0.009337%
Triad CUSD 2	057-0020	19,996,303	20,260,543	0.077058%	0.076902%
Trico CUSD 176	039-1760	4,370,626	4,146,143	0.016843%	0.015737%
Tri-County Spec Educ Coop	302-1860	5,290,779	5,388,038	0.020389%	0.020451%
Tri-County Special Education	302-0640	2,483,460	2,524,508	0.009571%	0.009582%
Triopia CUSD 27	069-0270	1,995,729	2,036,725	0.007691%	0.007731%
Tri-Valley CUSD 3	064-0030	6,173,601	6,343,890	0.023791%	0.024079%
Troy CCSD 30C	099-0300	23,172,934	23,719,645	0.089300%	0.090032%
Tuscola CUSD 301	021-3010	5,034,708	5,281,753	0.019402%	0.020048%
Twin Rivers Career Tech	306-0170	58,005	58,901	0.000224%	0.000224%
Two Rivers Professional Devlp	308-0720	569,175	776,352	0.002193%	0.002947%
Union Ridge SD 86	016-0860	4,383,010	4,566,119	0.016891%	0.017331%
Union School District 81	099-0810	984,032	1,162,248	0.003792%	0.004411%
United SD 304	094-3040	5,027,848	5,164,788	0.019376%	0.019604%
United TWP HSD 30	081-0300	9,712,970	9,715,213	0.037430%	0.036876%
Unity Point CCSD 140	039-1400	3,417,235	3,438,052	0.013169%	0.013050%
Urbana SD 116	010-1160	30,208,705	30,980,549	0.116413%	0.117592%
V I T Community USD 2	029-0020	1,824,981	1,729,673	0.007033%	0.006565%
Valley View CUSD 365	099-3650	123,107,189	125,936,826	0.474409%	0.478014%
Valmeyer CUSD 3	067-0030	2,565,542	2,573,812	0.009887%	0.009769%
Vandalia CUSD 203	026-2030	8,508,499	8,457,431	0.032788%	0.032102%
Venice CUSD 3	057-0030	716,361	1,277,731	0.002761%	0.004850%
Vermilion Assoc Spec Educ	302-0920	2,291,410	2,387,498	0.008830%	0.009062%
Vermilion Voc Ed Del System	305-1180	118,462	120,001	0.000456%	0.000455%
Vienna School District 55	044-0550	1,895,617	1,932,204	0.007305%	0.007334%

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Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Sullivan CUSD 300	\$ -	\$ -	\$ -	\$ 77,791	\$ 77,791
Summersville SD 79	-	-	-	36,296	36,296
Summit Hill SD 161	-	-	-	917,926	917,926
Sunnybrook SD 171	-	-	-	63,001	63,001
Sunset Ridge SD 29	-	-	-	122,539	122,539
Sycamore CUSD 427	-	-	-	363,824	363,824
Taft School District 90	-	-	-	1,113	1,113
Tamaroa SD 5	-	-	-	25,621	25,621
Taylorville CUSD 3	-	-	-	226,432	226,432
Technology Center Dupage Cnty	-	-	-	84,940	84,940
Teutopolis CUSD 50	-	-	-	8	8
Thomasboro CCSD 130	-	-	-	71,550	71,550
Thompsonville CUSD 174	-	-	-	81,677	81,677
Thornton Fractional HSD 215	-	-	-	1,255,152	1,255,152
Thornton SD 154	-	-	-	7,159	7,159
Thornton TWP HSD 205	-	-	-	1,243,626	1,243,626
TMCSEA	-	-	-	87,343	87,343
Tolono CUSD 7	-	-	-	226,421	226,421
Tonica CCSD 79	-	-	-	1	1
Township HSD 214	-	-	-	1,622,717	1,622,717
TREES	-	-	-	4,533	4,533
Tremont CUSD 702	-	-	-	110,572	110,572
Tri City CUSD 1	-	-	-	30,152	30,152
Tri Point CUSD 6J	-	-	-	4	4
Triad CUSD 2	-	-	-	615,662	615,662
Trico CUSD 176	-	-	-	177,223	177,223
Tri-County Spec Educ Coop	-	-	-	15,732	15,732
Tri-County Special Education	-	-	-	80,089	80,089
Triopia CUSD 27	-	-	-	77,054	77,054
Tri-Valley CUSD 3	-	-	-	72,629	72,629
Troy CCSD 30C	-	-	-	788,548	788,548
Tuscola CUSD 301	-	-	-	300,080	300,080
Twin Rivers Career Tech	-	-	-	10	10
Two Rivers Professional Devlp	-	-	-	317,892	317,892
Union Ridge SD 86	-	-	-	215,337	215,337
Union School District 81	-	-	-	155,921	155,921
United SD 304	-	-	-	57,483	57,483
United TWP HSD 30	-	-	-	15	15
Unity Point CCSD 140	-	-	-	5	5
Urbana SD 116	-	-	-	1,553,243	1,553,243
V I T Community USD 2	-	-	-	3	3
Valley View CUSD 365	-	-	-	4,988,407	4,988,407
Valmeyer CUSD 3	-	-	-	52,151	52,151
Vandalia CUSD 203	-	-	-	267,467	267,467
Venice CUSD 3	-	-	-	525,912	525,912
Vermilion Assoc Spec Educ	-	-	-	192,910	192,910
Vermilion Voc Ed Del System	-	-	-	7,845	7,845
Vienna School District 55	-	-	-	7,299	7,299

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As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Sullivan CUSD 300	\$ 17,759	\$ 720,726	\$ 152	\$ 2,363	\$ 741,000
Summersville SD 79	4,202	170,520	36	101,838	276,596
Summit Hill SD 161	71,698	2,909,820	613	404,469	3,386,600
Sunnybrook SD 171	20,192	819,468	173	119,060	958,893
Sunset Ridge SD 29	24,273	985,095	208	643,033	1,652,609
Sycamore CUSD 427	98,440	3,995,095	842	1,988,057	6,082,434
Taft School District 90	4,734	192,127	40	166,946	363,847
Tamaroa SD 5	2,213	89,801	19	34,519	126,552
Taylorville CUSD 3	35,326	1,433,668	302	190,058	1,659,354
Technology Center Dupage Cnty	11,004	446,571	94	1,436	459,105
Teutopolis CUSD 50	17,606	714,519	151	272,319	1,004,595
Thomasboro CCSD 130	3,609	146,470	31	481	150,591
Thompsonville CUSD 174	5,420	219,962	46	60,395	285,823
Thornton Fractional HSD 215	108,454	4,401,508	928	14,448	4,525,338
Thornton SD 154	6,079	246,707	52	118,174	371,012
Thornton TWP HSD 205	180,523	7,326,399	1,544	500,894	8,009,360
TMCSEA	6,336	257,137	54	64,706	328,233
Tolono CUSD 7	30,573	1,240,780	262	88,929	1,360,544
Tonica CCSD 79	3,220	130,661	28	203,888	337,797
Township HSD 214	440,812	17,889,997	3,771	2,230,403	20,564,983
TREES	519	21,050	4	138	21,711
Tremont CUSD 702	17,840	724,036	153	2,338	744,367
Tri City CUSD 1	9,917	402,453	85	121,612	534,067
Tri Point CUSD 6J	8,826	358,212	76	79,040	446,154
Triad CUSD 2	72,695	2,950,275	622	49,052	3,072,644
Trico CUSD 176	14,876	603,748	127	280,387	899,138
Tri-County Spec Educ Coop	19,332	784,589	165	3,702	807,788
Tri-County Special Education	9,058	367,611	77	1,210	377,956
Triopia CUSD 27	7,308	296,581	63	972	304,924
Tri-Valley CUSD 3	22,762	923,777	195	92,371	1,039,105
Troy CCSD 30C	85,106	3,453,979	728	11,287	3,551,100
Tuscola CUSD 301	18,951	769,112	162	2,452	790,677
Twin Rivers Career Tech	211	8,577	2	814	9,604
Two Rivers Professional Devlp	2,786	113,050	24	277	116,137
Union Ridge SD 86	16,383	664,904	140	2,135	683,562
Union School District 81	4,170	169,243	36	103,397	276,846
United SD 304	18,531	752,080	159	135,671	906,441
United TWP HSD 30	34,858	1,414,698	298	271,073	1,720,927
Unity Point CCSD 140	12,336	500,638	106	51,486	564,566
Urbana SD 116	111,159	4,511,288	951	14,714	4,638,112
V I T Community USD 2	6,206	251,870	53	244,615	502,744
Valley View CUSD 365	451,863	18,338,517	3,865	59,963	18,854,208
Valmeyer CUSD 3	9,235	374,790	79	30,783	414,887
Vandalia CUSD 203	30,345	1,231,544	260	177,091	1,439,240
Venice CUSD 3	4,585	186,059	39	45,543	236,226
Vermilion Assoc Spec Educ	8,566	347,660	73	1,116	357,415
Vermilion Voc Ed Del System	431	17,474	4	315	18,224
Vienna School District 55	6,933	281,361	59	24,034	312,387

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Sullivan CUSD 300	\$ 266,266	\$ 13,054	\$ 279,320
Summersville SD 79	62,997	(9,193)	53,804
Summit Hill SD 161	1,075,008	103,719	1,178,727
Sunnybrook SD 171	302,746	(11,856)	290,890
Sunset Ridge SD 29	363,935	(97,734)	266,201
Sycamore CUSD 427	1,475,954	(242,098)	1,233,856
Taft School District 90	70,980	(30,126)	40,854
Tamaroa SD 5	33,176	(702)	32,474
Taylorville CUSD 3	529,657	11,545	541,202
Technology Center Dupage Cnty	164,982	13,289	178,271
Teutopolis CUSD 50	263,973	(46,171)	217,802
Thomasboro CCSD 130	54,112	12,798	66,910
Thompsonville CUSD 174	81,263	5,454	86,717
Thornton Fractional HSD 215	1,626,100	222,327	1,848,427
Thornton SD 154	91,144	(17,017)	74,127
Thornton TWP HSD 205	2,706,676	101,605	2,808,281
TMCSEA	94,997	1,777	96,774
Tolono CUSD 7	458,396	27,216	485,612
Tonica CCSD 79	48,272	(34,521)	13,751
Township HSD 214	6,609,309	(52,367)	6,556,942
TREES	7,777	800	8,577
Tremont CUSD 702	267,489	17,104	284,593
Tri City CUSD 1	148,683	(17,404)	131,279
Tri Point CUSD 6J	132,338	(12,871)	119,467
Triad CUSD 2	1,089,954	103,881	1,193,835
Trico CUSD 176	223,050	(11,297)	211,753
Tri-County Spec Educ Coop	289,860	1,763	291,623
Tri-County Special Education	135,811	14,236	150,047
Triopia CUSD 27	109,570	13,540	123,110
Tri-Valley CUSD 3	341,282	(5,521)	335,761
Troy CCSD 30C	1,276,043	136,146	1,412,189
Tuscola CUSD 301	284,142	49,677	333,819
Twin Rivers Career Tech	3,169	(146)	3,023
Two Rivers Professional Devlp	41,765	52,582	94,347
Union Ridge SD 86	245,643	35,731	281,374
Union School District 81	62,525	5,371	67,896
United SD 304	277,850	(15,724)	262,126
United TWP HSD 30	522,648	(45,469)	477,179
Unity Point CCSD 140	184,957	(8,543)	176,414
Urbana SD 116	1,666,657	271,306	1,937,963
V I T Community USD 2	93,051	(41,253)	51,798
Valley View CUSD 365	6,775,011	870,236	7,645,247
Valmeyer CUSD 3	138,463	4,666	143,129
Vandalia CUSD 203	454,984	21,018	476,002
Venice CUSD 3	68,738	73,145	141,883
Vermilion Assoc Spec Educ	128,440	33,250	161,690
Vermilion Voc Ed Del System	6,456	1,373	7,829
Vienna School District 55	103,947	(3,232)	100,715

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Vienna TWP HSD 133	044-1330	\$ 1,723,079	\$ 1,694,810	0.006640%	0.006433%
Villa Grove CUSD 302	021-3020	2,973,239	2,870,572	0.011458%	0.010896%
Villa Park SD 45	022-0450	27,656,506	25,732,449	0.106578%	0.097672%
Virginia CUSD 64	009-0640	1,832,572	1,732,028	0.007062%	0.006574%
Wabash & Ohio Valley Spec Educ	302-0930	4,121,121	4,094,219	0.015881%	0.015540%
Wabash CUSD 348	093-3480	6,927,046	6,914,031	0.026694%	0.026243%
Wallace CCSD 195	050-1950	2,426,377	2,529,173	0.009350%	0.009600%
Waltham CCSD 185	050-1850	1,248,378	1,232,134	0.004811%	0.004677%
Waltonville CUSD 1	041-0010	1,662,852	1,782,859	0.006408%	0.006767%
Warren CUSD 205	043-2050	2,046,572	2,302,957	0.007887%	0.008741%
Warren TWP HSD 121	049-1210	31,306,954	31,904,826	0.120645%	0.121100%
Warrensburg-Latham CUSD 11	055-0110	5,131,899	5,081,714	0.019777%	0.019288%
Warsaw CUSD 316	034-3160	1,958,549	1,897,087	0.007548%	0.007201%
Washington CHSD 308	090-3080	8,349,445	8,714,231	0.032176%	0.033076%
Washington School District 52	090-0520	3,778,439	3,906,630	0.014561%	0.014828%
Waterloo CUSD 5	067-0050	13,081,542	13,129,052	0.050411%	0.049833%
Wauconda CUSD 118	049-1180	32,966,231	33,574,492	0.127040%	0.127437%
Waukegan CUSD 60	049-0600	99,568,518	97,273,894	0.383700%	0.369219%
Waverly CUSD 6	069-0060	2,356,352	2,125,749	0.009080%	0.008069%
Wayne City CUSD 100	096-1000	2,435,207	2,550,881	0.009384%	0.009682%
Wesclin CUSD 3	014-0030	7,259,837	7,435,640	0.027977%	0.028223%
West Carroll CUSD 314	008-3140	5,874,594	5,386,073	0.022638%	0.020444%
West Central CUSD 235	036-2350	4,347,866	4,234,494	0.016755%	0.016073%
West Central IL Spec Educ Coop	302-0290	3,480,842	3,446,190	0.013414%	0.013081%
West Chicago CHSD 94	022-0940	14,497,881	15,125,197	0.055869%	0.057410%
West Chicago ESD 33	022-0330	29,494,160	31,181,947	0.113659%	0.118356%
West Harvey Dixmoor SD 147	016-1470	6,923,512	5,904,768	0.026680%	0.022412%
West Lincoln-Broadwell SD 92	054-0920	1,443,943	1,526,583	0.005565%	0.005794%
West Northfield SD 31	016-0310	9,442,883	9,433,076	0.036389%	0.035805%
West Prairie CUSD 103	062-1030	3,408,462	3,476,181	0.013135%	0.013194%
West Washington CUSD 10	095-0100	3,006,833	3,029,627	0.011587%	0.011499%
Westchester SD 92 5	016-0925	7,151,021	7,632,976	0.027557%	0.028972%
Western CUSD 12	075-0120	2,408,622	2,377,638	0.009282%	0.009025%
Western Springs SD 101	016-1010	10,999,086	11,377,580	0.042386%	0.043185%
Westmont CUSD 201	022-2010	14,507,917	15,178,617	0.055908%	0.057613%
Westville CUSD 2	092-0020	5,406,536	5,345,302	0.020835%	0.020289%
Wethersfield CUSD 230	037-2300	3,107,764	3,033,495	0.011976%	0.011514%
Wheeling CCSD 21	016-0210	59,347,967	56,867,786	0.228705%	0.215851%
Whiteside Regional Vocational	305-0050	861,828	719,352	0.003321%	0.002730%
Whiteside SD 115	082-1150	6,508,707	6,511,626	0.025082%	0.024716%
Wilco Area Career Center	306-0990	1,493,092	1,551,355	0.005754%	0.005888%
Will Cnty School District 92	099-0920	12,292,078	12,092,631	0.047369%	0.045900%
Williamsfield CUSD 210	048-2100	1,819,698	1,922,626	0.007013%	0.007298%
Williamson Cnty Spec Educ	302-1000	11,474,393	10,931,788	0.044218%	0.041493%
Williamsville CUSD 15	084-0150	6,778,260	7,007,730	0.026121%	0.026599%
Willow Grove SD 46	014-0460	763,787	764,427	0.002944%	0.002902%
Willow Springs SD 108	016-1080	2,586,761	2,684,389	0.009969%	0.010189%
Wilmette SD 39	016-0390	33,610,609	34,384,776	0.129523%	0.130513%

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Vienna TWP HSD 133	\$ -	\$ -	\$ -	\$ 94,412	\$ 94,412
Villa Grove CUSD 302	-	-	-	123,352	123,352
Villa Park SD 45	-	-	-	2,170,866	2,170,866
Virginia CUSD 64	-	-	-	107,071	107,071
Wabash & Ohio Valley Spec Educ	-	-	-	6	6
Wabash CUSD 348	-	-	-	168,720	168,720
Wallace CCSD 195	-	-	-	85,767	85,767
Waltham CCSD 185	-	-	-	100,317	100,317
Waltonville CUSD 1	-	-	-	100,621	100,621
Warren CUSD 205	-	-	-	215,104	215,104
Warren TWP HSD 121	-	-	-	1,524,369	1,524,369
Warrensburg-Latham CUSD 11	-	-	-	93,181	93,181
Warsaw CUSD 316	-	-	-	34,654	34,654
Washington CHSD 308	-	-	-	749,874	749,874
Washington School District 52	-	-	-	106,469	106,469
Waterloo CUSD 5	-	-	-	398,854	398,854
Wauconda CUSD 118	-	-	-	1,605,776	1,605,776
Waukegan CUSD 60	-	-	-	142,395	142,395
Waverly CUSD 6	-	-	-	12,719	12,719
Wayne City CUSD 100	-	-	-	178,434	178,434
Wesclin CUSD 3	-	-	-	273,382	273,382
West Carroll CUSD 314	-	-	-	8	8
West Central CUSD 235	-	-	-	242,065	242,065
West Central IL Spec Educ Coop	-	-	-	88,879	88,879
West Chicago CHSD 94	-	-	-	490,258	490,258
West Chicago ESD 33	-	-	-	3,246,798	3,246,798
West Harvey Dixmoor SD 147	-	-	-	9	9
West Lincoln-Broadwell SD 92	-	-	-	115,147	115,147
West Northfield SD 31	-	-	-	170,155	170,155
West Prairie CUSD 103	-	-	-	14,972	14,972
West Washington CUSD 10	-	-	-	39,078	39,078
Westchester SD 92 5	-	-	-	356,151	356,151
Western CUSD 12	-	-	-	4	4
Western Springs SD 101	-	-	-	558,331	558,331
Westmont CUSD 201	-	-	-	707,422	707,422
Westville CUSD 2	-	-	-	115,014	115,014
Wethersfield CUSD 230	-	-	-	94,647	94,647
Wheeling CCSD 21	-	-	-	332,734	332,734
Whiteside Regional Vocational	-	-	-	9,269	9,269
Whiteside SD 115	-	-	-	144,420	144,420
Wilco Area Career Center	-	-	-	198,227	198,227
Will Cnty School District 92	-	-	-	327,953	327,953
Williamsfield CUSD 210	-	-	-	128,173	128,173
Williamson Cnty Spec Educ	-	-	-	571,822	571,822
Williamsville CUSD 15	-	-	-	120,352	120,352
Willow Grove SD 46	-	-	-	8,349	8,349
Willow Springs SD 108	-	-	-	147,064	147,064
Wilmette SD 39	-	-	-	1,110,971	1,110,971

STATE OF ILLINOIS
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TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Vienna TWP HSD 133	\$ 6,081	\$ 246,793	\$ 52	\$ 52,992	\$ 305,918
Villa Grove CUSD 302	10,300	418,004	88	142,927	571,319
Villa Park SD 45	92,328	3,747,077	790	2,255,372	6,095,567
Virginia CUSD 64	6,215	252,212	53	123,698	382,178
Wabash & Ohio Valley Spec Educ	14,690	596,187	126	295,287	906,290
Wabash CUSD 348	24,808	1,006,799	212	116,886	1,148,705
Wallace CCSD 195	9,075	368,290	78	1,182	378,625
Waltham CCSD 185	4,421	179,419	38	34,344	218,222
Waltonville CUSD 1	6,397	259,614	55	810	266,876
Warren CUSD 205	8,263	335,349	71	115,059	458,742
Warren TWP HSD 121	114,475	4,645,878	979	15,249	4,776,581
Warrensburg-Latham CUSD 11	18,233	739,983	156	125,332	883,704
Warsaw CUSD 316	6,807	276,248	58	88,257	371,370
Washington CHSD 308	31,267	1,268,938	267	4,067	1,304,539
Washington School District 52	14,017	568,871	120	1,840	584,848
Waterloo CUSD 5	47,107	1,911,811	403	151,861	2,111,182
Wauconda CUSD 118	120,466	4,889,010	1,030	16,057	5,026,563
Waukegan CUSD 60	349,020	14,164,713	2,986	3,693,780	18,210,499
Waverly CUSD 6	7,627	309,545	65	255,861	573,098
Wayne City CUSD 100	9,153	371,451	78	1,186	381,868
Wesclin CUSD 3	26,679	1,082,754	228	3,536	1,113,197
West Carroll CUSD 314	19,325	784,303	165	600,553	1,404,346
West Central CUSD 235	15,193	616,614	130	173,882	805,819
West Central IL Spec Educ Coop	12,365	501,823	106	85,595	599,889
West Chicago CHSD 94	54,269	2,202,483	464	7,062	2,264,278
West Chicago ESD 33	111,881	4,540,615	957	14,366	4,667,819
West Harvey Dixmoor SD 147	21,186	859,833	181	1,160,681	2,041,881
West Lincoln-Broadwell SD 92	5,477	222,296	47	703	228,523
West Northfield SD 31	33,846	1,373,614	290	151,758	1,559,508
West Prairie CUSD 103	12,473	506,190	107	27,561	546,331
West Washington CUSD 10	10,870	441,165	93	23,561	475,689
Westchester SD 92 5	27,387	1,111,490	234	47,061	1,186,172
Western CUSD 12	8,531	346,224	73	158,430	513,258
Western Springs SD 101	40,823	1,656,767	349	5,357	1,703,296
Westmont CUSD 201	54,461	2,210,262	466	7,067	2,272,256
Westville CUSD 2	19,179	778,366	164	140,030	937,739
Wethersfield CUSD 230	10,884	441,728	93	117,823	570,528
Wheeling CCSD 21	204,043	8,280,905	1,745	3,264,592	11,751,285
Whiteside Regional Vocational	2,581	104,750	22	149,125	256,478
Whiteside SD 115	23,364	948,202	200	95,355	1,067,121
Wilco Area Career Center	5,566	225,903	48	727	232,244
Will Cnty School District 92	43,389	1,760,890	371	375,913	2,180,563
Williamsfield CUSD 210	6,898	279,967	59	886	287,810
Williamson Cnty Spec Educ	39,223	1,591,852	336	691,454	2,322,865
Williamsville CUSD 15	25,144	1,020,443	215	51,725	1,097,527
Willow Grove SD 46	2,743	111,313	23	10,905	124,984
Willow Springs SD 108	9,632	390,892	82	1,260	401,866
Wilmette SD 39	123,373	5,007,001	1,055	16,371	5,147,800

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Vienna TWP HSD 133	\$ 91,176	\$ 8,909	\$ 100,085
Villa Grove CUSD 302	154,428	223	154,651
Villa Park SD 45	1,384,326	44,497	1,428,823
Virginia CUSD 64	93,178	260	93,438
Wabash & Ohio Valley Spec Educ	220,256	(51,299)	168,957
Wabash CUSD 348	371,953	12,436	384,389
Wallace CCSD 195	136,062	13,675	149,737
Waltham CCSD 185	66,285	12,874	79,159
Waltonville CUSD 1	95,912	15,702	111,614
Warren CUSD 205	123,892	12,416	136,308
Warren TWP HSD 121	1,716,381	270,833	1,987,214
Warrensburg-Latham CUSD 11	273,380	(2,557)	270,823
Warsaw CUSD 316	102,057	(7,398)	94,659
Washington CHSD 308	468,799	129,304	598,103
Washington School District 52	210,165	17,191	227,356
Waterloo CUSD 5	706,302	48,709	755,011
Wauconda CUSD 118	1,806,204	285,841	2,092,045
Waukegan CUSD 60	5,233,034	(547,248)	4,685,786
Waverly CUSD 6	114,359	(37,329)	77,030
Wayne City CUSD 100	137,230	30,167	167,397
Wesclin CUSD 3	400,014	47,318	447,332
West Carroll CUSD 314	289,754	(94,247)	195,507
West Central CUSD 235	227,803	16,959	244,762
West Central IL Spec Educ Coop	185,394	2,835	188,229
West Chicago CHSD 94	813,689	77,343	891,032
West Chicago ESD 33	1,677,492	555,094	2,232,586
West Harvey Dixmoor SD 147	317,658	(181,974)	135,684
West Lincoln-Broadwell SD 92	82,125	19,225	101,350
West Northfield SD 31	507,470	7,266	514,736
West Prairie CUSD 103	187,008	(2,684)	184,324
West Washington CUSD 10	162,985	3,406	166,391
Westchester SD 92 5	410,630	46,591	457,221
Western CUSD 12	127,910	(27,024)	100,886
Western Springs SD 101	612,079	94,989	707,068
Westmont CUSD 201	816,563	115,653	932,216
Westville CUSD 2	287,561	(873)	286,688
Wethersfield CUSD 230	163,193	(1,102)	162,091
Wheeling CCSD 21	3,059,311	(445,742)	2,613,569
Whiteside Regional Vocational	38,699	(21,413)	17,286
Whiteside SD 115	350,305	11,365	361,670
Wilco Area Career Center	83,458	34,940	118,398
Will Cnty School District 92	650,546	1,168	651,714
Williamsfield CUSD 210	103,431	21,185	124,616
Williamson Cnty Spec Educ	588,096	(3,407)	584,689
Williamsville CUSD 15	376,994	9,243	386,237
Willow Grove SD 46	41,124	(183)	40,941
Willow Springs SD 108	144,412	24,980	169,392
Wilmette SD 39	1,849,794	192,003	2,041,797

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	TRS Code	Beginning Total OPEB Liability	Ending Total OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Wilmington CUSD 209	099-2090	\$ 5,846,872	\$ 5,772,549	0.022532%	0.021911%
Winchester CUSD 1	086-0010	3,199,198	3,225,280	0.012328%	0.012242%
Windsor CUSD 1	087-0010	1,948,017	1,868,231	0.007507%	0.007091%
Winfield SD 34	022-0340	2,787,457	2,750,814	0.010742%	0.010441%
Winnebago Cnty Spec Education	302-1400	1,870,377	1,353,320	0.007208%	0.005137%
Winnebago CUSD 323	101-3230	7,990,416	7,771,337	0.030792%	0.029497%
Winnetka SD 36	016-0360	22,329,889	23,701,269	0.086051%	0.089962%
Winthrop Harbor SD 1	049-0010	3,552,991	3,483,267	0.013692%	0.013221%
Wolf Branch SD 113	082-1130	4,401,487	4,343,331	0.016962%	0.016486%
Wood Dale SD 7	022-0070	7,610,850	8,440,251	0.029330%	0.032036%
Wood River-Hartford ESD 15	057-0150	3,790,790	3,430,887	0.014608%	0.013022%
Woodford Cnty Spec Educ	302-1020	3,170,341	3,306,129	0.012218%	0.012549%
Woodland CCSD 50	049-0500	40,929,109	40,594,851	0.157726%	0.154084%
Woodlawn USD 209	041-2090	2,905,104	2,985,493	0.011195%	0.011332%
Woodridge SD 68	022-0680	23,762,605	24,263,126	0.091572%	0.092095%
Woodstock CUSD 200	063-2000	43,203,739	42,985,300	0.166491%	0.163158%
Worth SD 127	016-1270	6,599,522	6,382,882	0.025432%	0.024227%
Yorkville CUSD 115	047-1150	37,671,605	38,035,490	0.145172%	0.144370%
Zeigler Royalton CUSD 188	028-1880	3,734,900	3,284,999	0.014393%	0.012469%
Zion Elementary SD 6	049-0060	17,075,025	18,653,466	0.065801%	0.070802%
Zion-Benton TWP HSD 126	049-1260	17,499,080	18,215,153	0.067435%	0.069139%
Subtotal of School Districts		\$ 11,217,804,128	\$ 11,245,538,803	43.229251%	42.684253%
Total State Appropriation		14,731,764,257	15,100,333,455	56.770749%	57.315747%
Grand Total¹		\$ 25,949,568,385	\$ 26,345,872,258	100.000000%	100.000000%

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Outflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
Wilmington CUSD 209	\$ -	\$ -	\$ -	\$ 33,129	\$ 33,129
Winchester CUSD 1	-	-	-	77,343	77,343
Windsor CUSD 1	-	-	-	3	3
Winfield SD 34	-	-	-	4	4
Winnebago Cnty Spec Education	-	-	-	22,512	22,512
Winnebago CUSD 323	-	-	-	179,711	179,711
Winnetka SD 36	-	-	-	1,762,907	1,762,907
Winthrop Harbor SD 1	-	-	-	129,781	129,781
Wolf Branch SD 113	-	-	-	7	7
Wood Dale SD 7	-	-	-	681,411	681,411
Wood River-Hartford ESD 15	-	-	-	5	5
Woodford Cnty Spec Educ	-	-	-	207,430	207,430
Woodland CCSD 50	-	-	-	63	63
Woodlawn USD 209	-	-	-	77,154	77,154
Woodridge SD 68	-	-	-	781,541	781,541
Woodstock CUSD 200	-	-	-	1,491,224	1,491,224
Worth SD 127	-	-	-	193,142	193,142
Yorkville CUSD 115	-	-	-	4,084,548	4,084,548
Zeigler Royalton CUSD 188	-	-	-	54,276	54,276
Zion Elementary SD 6	-	-	-	1,948,540	1,948,540
Zion-Benton TWP HSD 126	-	-	-	597,645	597,645
Subtotal of School Districts	\$ -	\$ -	\$ -	\$ 413,009,825	\$ 413,009,825
Total State Appropriation	-	-	-	137,211,639	137,211,639
Grand Total¹	\$ -	\$ -	\$ -	\$ 550,221,464	\$ 550,221,464

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Deferred Inflows of Resources

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Wilmington CUSD 209	\$ 20,712	\$ 840,580	\$ 177	\$ 159,175	\$ 1,020,644
Winchester CUSD 1	11,572	469,655	99	23,320	504,646
Windsor CUSD 1	6,703	272,046	57	161,637	440,443
Winfield SD 34	9,870	400,565	84	130,628	541,147
Winnebago Cnty Spec Education	4,856	197,066	42	522,227	724,191
Winnebago CUSD 323	27,884	1,131,637	239	329,805	1,489,565
Winnetka SD 36	85,041	3,451,303	727	10,876	3,547,947
Winthrop Harbor SD 1	12,498	507,222	107	120,192	640,019
Wolf Branch SD 113	15,584	632,462	133	221,513	869,692
Wood Dale SD 7	30,284	1,229,042	259	159,357	1,418,942
Wood River-Hartford ESD 15	12,310	499,595	105	502,627	1,014,637
Woodford Cnty Spec Educ	11,862	481,428	101	1,544	494,935
Woodland CCSD 50	145,655	5,911,292	1,246	990,707	7,048,900
Woodlawn USD 209	10,712	434,738	92	1,415	446,957
Woodridge SD 68	87,057	3,533,119	745	11,574	3,632,495
Woodstock CUSD 200	154,232	6,259,382	1,319	860,170	7,275,103
Worth SD 127	22,902	929,455	196	306,502	1,259,055
Yorkville CUSD 115	136,472	5,538,606	1,162	220,372	5,896,612
Zeigler Royalton CUSD 188	11,787	478,351	96	486,182	976,416
Zion Elementary SD 6	66,929	2,716,258	568	8,317	2,792,072
Zion-Benton TWP HSD 126	65,354	2,652,434	555	8,523	2,726,866
Subtotal of School Districts	\$ 40,349,181	\$ 1,637,539,334	\$ 345,145	\$ 289,159,211	\$ 1,967,392,871
Total State Appropriation	54,180,249	2,198,862,183	463,455	273,660,786	2,527,166,673
Grand Total¹	\$ 94,529,430	\$ 3,836,401,517	\$ 808,600	\$ 562,819,997	\$ 4,494,559,544

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2018

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Wilmington CUSD 209	\$ 310,545	\$ (18,704)	\$ 291,841
Winchester CUSD 1	173,510	10,385	183,895
Windsor CUSD 1	100,505	(26,541)	73,964
Winfield SD 34	147,985	(21,687)	126,298
Winnebago Cnty Spec Education	72,804	(76,779)	(3,975)
Winnebago CUSD 323	418,074	(18,542)	399,532
Winnetka SD 36	1,275,055	291,697	1,566,752
Winthrop Harbor SD 1	187,389	4,902	192,291
Wolf Branch SD 113	233,658	(37,004)	196,654
Wood Dale SD 7	454,059	76,560	530,619
Wood River-Hartford ESD 15	184,571	(80,566)	104,005
Woodford Cnty Spec Educ	177,860	35,138	212,998
Woodland CCSD 50	2,183,877	(155,328)	2,028,549
Woodlawn USD 209	160,610	12,827	173,437
Woodridge SD 68	1,305,281	136,230	1,441,511
Woodstock CUSD 200	2,312,476	136,923	2,449,399
Worth SD 127	343,379	(12,479)	330,900
Yorkville CUSD 115	2,046,191	706,693	2,752,884
Zeigler Royalton CUSD 188	176,723	(65,458)	111,265
Zion Elementary SD 6	1,003,493	318,529	1,322,022
Zion-Benton TWP HSD 126	979,913	95,473	1,075,386
Subtotal of School Districts	\$ 604,975,120	\$ 26,138,433	\$ 631,113,553
Total State Appropriation	812,351,120	(28,426,013)	783,925,108
Grand Total¹	\$ 1,417,326,240	\$ (2,287,580)	\$ 1,415,038,661

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS
AND OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER
For the Year Ended June 30, 2018

The Teacher Retirement Insurance Program of Illinois (TRIP or Plan) is a cost-sharing multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which establishes the eligibility and benefit provisions of the plan.

Government Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions*, defines special funding situations as circumstances in which a non-employer entity is legally responsible for providing financial support for OPEB (other postemployment benefits) of the employees of another entity by making contributions directly to an OPEB plan that is administered through a trust that meets the criteria and either (1) the amount of contributions or benefit payments for which the non-employer entity legally is responsible is not dependent upon one or more events or circumstances unrelated to the OPEB plan or (2) the non-employer entity is the only entity with a legal obligation to provide financial support directly to an OPEB plan that is used to provide OPEB to employees of another entity. The State of Illinois is considered a non-employer contributing entity. The Schedule of Employer Allocations and Schedule of Total OPEB liability by Employer include the amounts for the State of Illinois. Within these schedules, the term "employer" encompasses both the employers and the State (non-employer contributing entity).

A. Defined Benefit Plan

The TRIP has no component units and is not a component unit of any other entity. However, because the TRIP is not legally separate from the State of Illinois, the financial statements of the TRIP are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. This fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs.

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

B. Benefit Provisions

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Schedules

Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the TRIP plan.

GASB Statement No. 75, paragraph 59, states that in determining the employer's proportion of the collective total OPEB liability, "the basis should be consistent with the manner in which contributions to the OPEB plan, excluding those associated with separately financed specific liabilities of an individual employer to the OPEB plan, are determined." Additionally, paragraph 109, states "if the effective OPEB plan terms define a specific relationship of the contribution requirements of a nonemployer contributing entity to those of the employer and other contributing entities, the employer's proportion should be established in a manner consistent with those terms, notwithstanding differences between the measurement basis used to determine contributions and the measurement basis used to determine the collective total OPEB liability".

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.12% of salary and for every employer of a teacher to contribute an amount equal to .84% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The certified contribution is the amount needed to match estimated active member contributions to THIS Fund in the upcoming fiscal year, plus or minus the amount by which TRS over or underestimated active member contributions during the previous fiscal year.

The Schedule of Employer Allocations presents the actual fiscal year 2018 contributions used within the proportionate share calculation for each employer and respective allocation percentage. The non-employer contributing entity (State of Illinois) contributions was calculated from the amount certified by TRS less prior year "true-up" plus an estimated current year "true-up" to represent an accrual based contribution and respective allocation percentage for fiscal year 2018. For the purpose of allocating the beginning total OPEB liability, the THISF utilized contributions reported during fiscal year 2017.

The Schedule of OPEB Amounts by Employer presents the proportionate share of total OPEB liability (beginning and ending), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense subject to allocation for all TRIP employers and the State.

The OPEB expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs.

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

B. Measurement Focus and Basis of Accounting

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

C. Use of Estimates in the Preparation of the Schedules

The preparation of the TRIP Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. TRIP uses an actuary to determine the total OPEB liability for the defined benefit plan. The actuarial valuation date for the TRIP schedules was June 30, 2017. The measurement date of the OPEB liability was June 30, 2018.

D. Basis of Allocation

In determining the proportionate share of the total OPEB liability and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions to the Plan, excluding those to separately finance specific liabilities of an individual employer, are determined. The Plan has determined that the actual employer contributions made to the Plan during fiscal year 2018 are appropriate as the basis because they are representative of future contributions. For the non-employer contribution, the plan has determined to use an accrual based contribution calculation as this is the long-range funding target.

GASB Statement No. 75 states that special funding situations are defined as circumstances in which a non-employer entity (State of Illinois) is legally responsible for making contributions directly to an OPEB Plan (TRIP) that is used to provide post-employment benefits to the employees of another entity and the amount of the contribution is not dependent upon one or more events unrelated to the OPEB.

The total OPEB liability (TOL) is the System's total OPEB liability plus the deficit in fiduciary net position. The TOL was determined by an actuarial valuation measured as of June 30, 2018. The THISF allocates the TOL to the employers and the State of Illinois, as the non-employer contributing entity, based on the allocation percentages calculated within the Schedule of Employer Allocations.

The actual total employer contributions or fiscal year 2018 used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to the TRIP financial statements, as follows:

	2018	2017
Contributions to defined benefit plan		
Employer	\$ 88,996,580	\$ 100,763,014
State	119,567,158	109,703,000
THIS premiums reported as employer contributions	-	(17,203,576)
Miscellaneous adjustments	47,620	(23,838)
Total Contributions – Schedule of Employer Allocations	\$ 208,611,358	\$ 193,238,600

E. Other Postemployment Benefits (OPEB) Expense and Amortization of OPEB Expense

Other postemployment benefits (OPEB) expense, as well as deferred outflows of resources and deferred inflows of resources related to OPEB, should be recognized for the employers' (and non-employer contributing entity's) proportionate share of collective OPEB expense and collective deferred outflows of resources and deferred inflows of resources related to OPEB.

Deferred outflows of resources are the consumption of net position by TRIP 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 OPEB expense beginning in the current period, using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) 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 OPEB amounts allocated to employers and to the State of Illinois are based on total contributions.

The components of OPEB expense are:

Service cost	\$ 1,282,452,212
Interest on the total OPEB liability	921,017,243
Current-period benefit changes	-
Active member contributions	(119,906,000)
Projected earnings on plan investments	-
OPEB plan operating expenses	14,226,000
Other changes in Plan fiduciary net position	(1,614,000)
Recognition of Outflow/(Inflow) due to Liability Experience	(14,965,060)
Recognition of Outflow/(Inflow) due to Assumption Changes	(663,664,155)
Recognition of Outflow/(Inflow) due to Investment Experience	(220,000)
Total OPEB expense	\$ 1,417,326,240

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 1,925,754 years. Additionally, the total plan membership (active employees and inactive employees) was 258,014. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 7.46 years.

F. Total Other Postemployment Benefits (OPEB) Liability

The total OPEB liability for TRIP for fiscal year 2018 is set forth in the following table:

Total OPEB liability (beginning)	\$25,949,568,385
Restatement to total OPEB liability	14,659,000
Total OPEB expense	1,417,326,240
Employer Contributions	(208,564,000)
Change in Liability Experience Outflows/(Inflows)	
Recognized in Current Liabilities	(79,831,490)
Change in Assumption Changes Experience	
Outflows/(Inflows) Recognized in Current Liabilities	(746,762,877)
Change in Investment Experience	
Outflows/(Inflows) Recognized in Current Liabilities	(523,000)
Total OPEB liability (ending)	<u><u>\$ 26,345,872,258</u></u>

The total OPEB liability (beginning) was restated July 1, 2017 due to an overstatement of State contributions and understatement of due to other funds noted in the Department’s THISF audit for the year ended June 30, 2018. Please see Note 11 of the THISF audited financial statements for the year ended June 30, 2018. The allocation of this restatement to the participating employers was made in the Changes in Proportion and Differences between Employer Contributions and Share of Contributions column of the Schedule of OPEB Amounts by Employer as of and for the year ended June 30, 2018.

REQUESTS FOR INFORMATION

The TRIP has no component units and is not a component unit of any other entity. However, because the TRIP is not legally separate from the State of Illinois, the financial statements of the TRIP are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. The audit report is available on the office of the Auditor General website at www.auditor.illinois.gov, which includes the financial statements of the Department of Central Management Services. Questions regarding the financial statements can be addressed to the Department of Central Management Services at 401 South Spring, Springfield, Illinois, 62706. A copy of the actuarial valuation report will be made available by the Commission on Government Forecasting and Accountability on its website at <http://cgfa.ilga.gov/>.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHERS' HEALTH INSURANCE SECURITY FUND
REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS
For the Year Ended June 30, 2018

SCHEDULE OF FINDINGS

CURRENT FINDINGS

2018-001 FINDING (Inaccurate calculation of changes in proportion for the deferred outflow of resources, deferred inflow of resources and the Other Post Employment Benefits expense)

The Department of Central Management Services (Department) did not accurately calculate the changes in the proportionate share for the Teachers Retirement Insurance Program (TRIP) for the deferred outflow of resources, deferred inflow of resources and the Other Post Employment Benefits (OPEB) expense.

During our testing of the Schedule of Other Post Employment Benefit Amounts by Employer (Schedule), we noted the Department excluded the changes in proportion for the net effect of the change in the employer's proportionate shares of the collective deferred outflows of resources and deferred inflows of resources related to OPEB. This resulted in an incorrect allocation of the deferred outflow of resources, deferred inflow of resources and the OPEB expense to the school districts and State. The effects of the error were as follows:

	Over/(Under) allocation
Deferred outflows of resources	
School district portion	\$ (10,177,320)
State portion	(14,652,018)
Total	\$ (24,829,338)
Deferred inflows of resources	
School district portion	(24,829,338)
State portion	-
Total	\$ (24,829,338)
OPEB expense	
School district portion	2,268,114
State portion	(2,268,114)
Total	\$ -

The Department revised the Schedule for this error.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, paragraph 64, states if there is a change in the employer's proportion of the collective total OPEB liability since the prior measurement date, the net effect of that change on the employer's proportionate shares of the collective total OPEB liability and collective deferred outflows of resources and deferred inflows of resources related to OPEB, determined as of the beginning of the measurement period, should be recognized in the employer's OPEB expense, beginning in the current reporting period, using a systematic and rational method over a closed period. The amount not recognized in the employer's OPEB expense should be reported as a deferred outflow of resources or deferred inflow of resources related to OPEB.

The Department stated the error was due to the Actuary's misinterpretation of the complex layering provisions of GASB Statement No. 75 as this was the first year for implementing the layers.

Failure to accurately calculate the changes in the proportion share for TRIP could result in inaccurate financial reporting by the School Districts and the State. (Finding Code No. 2018-001)

RECOMMENDATION

We recommend the Department review the Schedules prepared by the Actuary for accuracy to ensure the requirements of GASB Statement No. 75 are appropriately met.

DEPARTMENT RESPONSE

The Department agrees with the finding and recommendation. The Department will continue to review all schedules prepared by the Actuary for compliance with applicable Accounting Standards.

PRIOR FINDINGS NOT REPEATED

None.