



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

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REPORT ON THE ALLOCATION OF  
OTHER POST EMPLOYMENT BENEFIT AMOUNTS

**For the Year Ended June 30, 2019**

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



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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
REPORT ON THE ALLOCATION OF  
OTHER POST EMPLOYMENT BENEFIT AMOUNTS  
For the Year Ended June 30, 2019

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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
For the Year Ended June 30, 2019

**AGENCY OFFICIALS**

Director	Janel Forde (2/18/20 – present) Janel Forde, Acting (1/21/19 – 2/17/20) Sarah Kerley, Acting (1/5/19 – 1/20/19) Tim McDevitt, Acting (through 1/4/19)
Assistant Directors	Michael Merchant, Acting (7/15/19 – present) Vacant (3/23/19 – 7/14/19) Ben Jones, Acting (through 3/22/19) Sarah Kerley, Acting (through 1/4/19)
Chief of Staff	Anthony Pascente (4/10/19 – present) Vacant (through 4/9/19)
Chief Administrative Officer	Mark Mahoney (4/15/19 – present) Vacant (through 4/14/19)
Chief Operating Officer	Ayese gul 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)
Chief Fiscal Officer	Karen Pape, Acting (4/16/19 – present) Mark Lewis (through 4/15/19)
General Counsel	Terrence Glavin (7/22/19 – present) Vacant (1/1/19 – 7/21/19) Kathleen Abbott, Acting (7/2/18 – 12/31/18) Vacant (through 7/1/18)
Chief Internal Auditor	Jack Rakers

Agency main offices are located at:

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



MANAGEMENT ASSERTION LETTER

May 22, 2020

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

Ladies and Gentlemen:

We are responsible for determining and reporting the allocation of the other post-employment benefit plan (OPEB) liability for the State Employees Group Insurance Program (SEGIP). We are responsible for ensuring that allocations made to individual funds and departments/agencies are determined in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. We are responsible for and we have established and maintained an effective system of internal controls over these specified requirements. We have performed an evaluation of the Department of Central Management Services' (Department) compliance with the following specified requirements during the one-year period ended June 30, 2019. Based on this evaluation, we assert that during the year ended June 30, 2019, the Department has materially complied with the specified requirements listed below.

A. SEGIP is comprised of the Health Insurance Reserve Fund (HIRF) and the Group Insurance Premium Fund (GIPF). SEGIP does not qualify as a trust fund in accordance with GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.

B. The Department had an independent actuarial valuation performed using the last day of the previous fiscal year, June 30, 2018, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2019.

C. The Department has developed a methodology to allocate the OPEB liability for SEGIP to the funds and departments/agencies of the State of Illinois based upon fiscal year contributions to SEGIP.

D. The State of Illinois, Department of Central Management Services has determined and accurately calculated the OPEB liability for SEGIP to be allocated to the funds and departments/agencies.

State of Illinois, Department of Central Management Services

**SIGNED ORIGINAL ON FILE**

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Janel Forde, Director

**SIGNED ORIGINAL ON FILE**

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Karen Pape, Acting Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

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Terrence Glavin, General Counsel

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
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OTHER POST EMPLOYMENT BENEFIT AMOUNTS  
For the Year Ended June 30, 2019

**SUMMARY**

The examination of the accompanying Schedule of Employer Allocations by Fund, Schedule of University On Behalf Allocations, the Schedule of Other Post Employment Benefit Amounts by Fund and the Schedule of Deferred Amounts by Measurement Year (Schedules) of the State of Illinois, Department of Central Management Services, was performed by Sikich LLP.

Based on their examination, the accountants expressed an unmodified opinion on the State Employee Group Insurance Program Schedules.

**SUMMARY OF FINDINGS**

None.

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

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## INDEPENDENT ACCOUNTANT'S REPORT

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

As Special Assistant Auditors for the Auditor General, we have examined the accompanying Schedule of Employer Allocations by Fund, Schedule of University On Behalf Allocations, the Schedule of Other Post Employment Benefit Amounts by Fund and the Schedule of Deferred Amounts by Measurement Year (Schedules) as of and for the year ended June 30, 2019 and the related notes. Management of the State of Illinois, Department of Central Management Services (Department) is responsible for presenting the Schedules in accordance with the specified requirements contained in the Notes D through M in the Notes to the Schedules. Our responsibility is to express an opinion on the Schedules based on our examination.

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

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations by fund as of and for the year ended June 30, 2019, and the total ending Other Post Employment Benefits liability, total deferred outflows of resources, total deferred inflows of resources, and total Other Post Employment Benefits expense for the total of all participating State Agencies and Universities in the State Employee Group Insurance Program as of and for the year ended June 30, 2019, in accordance with the specified requirements set forth in Notes D through M in the Notes to the Schedules, in all material respects.

We have previously examined, in accordance with attestation standards established by the American Institute of Certified Public Accountants, the Schedule of Employer Allocations by Fund, the Schedule of University On Behalf Allocations, and the Schedule of Other Post Employment Benefits by Fund as of and for the year ended June 30, 2018 and our report thereon, dated May 31, 2019, expressed an unmodified opinion on those Schedules.

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

**SIGNED ORIGINAL ON FILE**

Springfield, Illinois  
May 22, 2020



STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2019

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Group Insurance Contributions Paid</b>	<b>Primary Allocation</b>
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ 709,829,580	28.2191%
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	1,342,472,259	53.3696%
0001	General Revenue Contributions - relating to State Agencies	350		
0001	General Revenue Contributions - relating to State Agencies	416		
0001	General Revenue Contributions - relating to State Agencies	418		
0001	General Revenue Contributions - relating to State Agencies	426		
0001	General Revenue Contributions - relating to State Agencies	444		
0001	General Revenue Contributions - relating to State Agencies	478		
0001	General Revenue Contributions - relating to State Agencies	492		
0001	General Revenue Contributions - relating to State Agencies	494		
0001	General Revenue Contributions - relating to State Agencies	511		
0001	General Revenue Contributions - relating to State Agencies	586		
0001	General Revenue Contributions - relating to State Agencies	691		
0001	General Revenue Contributions - relating to State Agencies	All Others		

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For the Year Ended June 30, 2019

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

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0007	Education Assistance Fund	812	\$ 34,400,712	1.3680%
0011	Road	494	117,960,000	4.6895%
0011	Road	360	16,755	0.0007%
0012	Motor Fuel Tax	492	4,264,247	0.1695%
0012	Motor Fuel Tax	494	3,122,131	0.1241%
0013	Prevent & Treat Alcohol & Sub	444	373,797	0.0149%
0016	Teacher Certificate Fee Revolving	586	266,210	0.0106%
0018	Transportation Regulatory	524	1,370,660	0.0545%
0021	Financial Institutions	440	742,072	0.0295%
0022	General Professions Dedicated	440	398,841	0.0159%
0026	Live & Learn	350	73,943	0.0029%
0039	State Boating Act	422	1,689,156	0.0672%
0040	State Parks	422	1,091,854	0.0434%
0041	Wildlife & Fish	422	4,744,557	0.1886%
0042	Salmon	422	18,181	0.0007%
0044	Lobbyist Registration Admin	350	117,161	0.0047%
0047	Fire Prevention	592	1,970,479	0.0783%
0048	Rural/Downstate Health Access	482	4,743	0.0002%
0050	Mental Health	444	596,501	0.0237%
0051	Amusement Ride & Patron Safety	452	28,459	0.0011%
0052	Federal Title III SS & Employ	427	20,939,415	0.8324%
0052	Federal Title III SS & Employ	360	21,123	0.0008%
0054	State Pensions	370	2,088,925	0.0830%
0057	IL State Pharmacy Disciplinary	440	210,632	0.0084%
0059	Public Utility	524	3,041,482	0.1209%
0063	Public Health Services	482	6,338,596	0.2520%
0065	US Environmental Protection	532	2,644,562	0.1051%
0067	Radiation Protection	588	567,317	0.0226%
0068	Hospital Licensure Fund	482	83,075	0.0033%
0072	Underground Storage Tank	532	890,360	0.0354%
0072	Underground Storage Tank	592	348,152	0.0138%
0072	Underground Storage Tank	492	209,161	0.0083%
0074	EPA Special State Projects Trust Fund	532	22,184	0.0009%
0075	Compassionate Use of Medical Cannabis	406	187,242	0.0074%
0075	Compassionate Use of Medical Cannabis	482	283,069	0.0113%
0075	Compassionate Use of Medical Cannabis	440	104,296	0.0041%
0075	Compassionate Use of Medical Cannabis	493	27,602	0.0011%
0077	Mines & Minerals UIC	422	34,176	0.0014%
0078	Solid Waste Management	532	1,008,233	0.0401%
0081	Vocational Rehabilitation	444	8,809,938	0.3502%
0082	Distance Learning	601	8,164	0.0003%
0085	IL Gaming Law Enforcement	340	132,576	0.0053%
0089	Subtitle D Management	532	196,807	0.0078%
0091	Clean Air Act (CAA) Permit	532	1,269,967	0.0505%
0093	IL State Medical Disciplinary	440	344,863	0.0137%
0103	State Treasurer's Admin	370	661,636	0.0263%
0118	Facility Licensing	482	129,809	0.0052%
0129	State Gaming	565	5,002,833	0.1989%
0129	State Gaming	444	13,995	0.0006%
0131	Council on Dev Disabilities	558	108,747	0.0043%
0137	Plugging & Restoration	422	28,555	0.0011%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0141	Capital Development	511	\$ 2,282,415	0.0907%
0141	Capital Development	422	127,971	0.0051%
0141	Capital Development	507	95,878	0.0038%
0144	SBE Special Purpose Trust	586	170,401	0.0068%
0145	Explosives Regulatory	422	10,613	0.0004%
0146	Aggregate Operations Regulatory	422	28,459	0.0011%
0147	Coal Mining Regulatory	422	3,629	0.0001%
0148	Mental Health Reporting	444	29,469	0.0012%
0148	Mental Health Reporting	493	65,340	0.0026%
0151	Reg CPA Admin & Disciplinary	440	59,438	0.0024%
0152	State Crime Laboratory	493	147,532	0.0059%
0156	Motor Vehicle Theft Prevention	546/350	19,458	0.0008%
0159	SBE Teacher Certification Institution	586	38,282	0.0015%
0161	SBE GED Testing Fund	684	12,828	0.0005%
0163	Weights & Measures	406	835,043	0.0332%
0163	Weights & Measures	360	13,218	0.0005%
0167	Division of Corp Regis LLP	350	18,738	0.0007%
0175	IL School Asbestos Abatement	482	73,531	0.0029%
0177	CHIP Board Payroll Trust	527	35,766	0.0014%
0184	ICJIA Violence Prevention	546	26,823	0.0011%
0185	Secretary of State Spec Lic Pl	350	270,746	0.0108%
0193	Loc Govt Health Insurance Res	416	122,537	0.0049%
0195	IPTIP Administrative Trust	370	291,331	0.0116%
0199	Illinois Fisheries Management	422	81,597	0.0032%
0203	Tchr Health Insurance Security	416	163,684	0.0065%
0209	State Police Firearm Services	493	879,290	0.0350%
0211	DHS Technology Initiative	444	123,274	0.0049%
0214	Brownfields Redevelopment	532	97,130	0.0039%
0218	Professions Indirect Cost	440	2,163,478	0.0860%
0218	Professions Indirect Cost	360	54,157	0.0022%
0220	DCFS Children's Services	360	8,164	0.0003%
0238	IL Health Facilities Planning	482	105,383	0.0042%
0240	Emergency Public Health	482	80,483	0.0032%
0243	Credit Union	440	368,297	0.0146%
0244	Savings & Resid Finance Reg	440	367,943	0.0146%
0258	Nursing Dedicated & Professional	440/482	247,417	0.0098%
0259	Optometric Licn & Disc Brd	440	26,436	0.0011%
0261	Underground Resource Conserv	422	123,452	0.0049%
0270	Water Revolving	532	2,006,166	0.0798%
0274	Self-Insurers Administration	563	84,192	0.0033%
0276	Drunk&Drugged Driving Prevention	444	114,913	0.0046%
0285	Long Term Care Monitor/Receive	482	2,928,403	0.1164%
0286	IL Affordable Housing Trust	492	8,301	0.0003%
0287	Home Care Services Agy Licensure	482	170,016	0.0068%
0288	Community Water Supply Lab	532	135,076	0.0054%
0290	Fertilizer Control	406	202,553	0.0081%
0292	Security Investors Education	350	13,995	0.0006%
0294	Used Tire Management	532/482	816,487	0.0325%
0298	Natural Areas Acquisition	422	870,602	0.0346%
0299	Open Space Lands Acquis&Devel	422	175,051	0.0070%
0318	ICJIA Vio Prevent Sp Prj	546	19,237	0.0008%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0329	County Provider Trust	478	\$ 518,337	0.0206%
0333	Federal Support Agreement Rev	466	1,657,491	0.0659%
0335	Criminal Justice Info Projects	546	20,201	0.0008%
0336	Environmental Lab Certificate	532	35,766	0.0014%
0340	Public Health Lab Serv Rev	482	19,777	0.0008%
0342	Audit Expense	103	150,976	0.0060%
0344	Care Prov for Persons with DD	478	19,050	0.0008%
0345	Long Term Care Provider	478	89,323	0.0036%
0345	Long Term Care Provider	482	88,603	0.0035%
0350	ICCB Federal Trust	684	4,768	0.0002%
0357	Child Labor Enforcement	452	68,674	0.0027%
0359	IMSA Special Purposes Trust Fund	692	40,202	0.0016%
0360	Lead Poisoning Screening	482	495,192	0.0197%
0362	Securities Audit & Enforcement	350	967,908	0.0385%
0363	Dept of Business Serv Sp Ops	350	1,741,819	0.0692%
0368	Drug Treatment	444	14,980	0.0006%
0369	Feed Control	406	242,983	0.0097%
0370	Tanning Facility Permit	482	28,459	0.0011%
0372	Plumbing Licensure & Program	482	301,113	0.0120%
0384	Tax Compliance & Admin	492	7,440,221	0.2958%
0386	Appraisal Administration	440	83,378	0.0033%
0387	Small Bus Environmental Assist	420	50,230	0.0020%
0396	Senior Health Insurance Prog	402	126,374	0.0050%
0398	EMS Assistance	482	2,661	0.0001%
0408	DHS Special Purpose Trust	444	855,119	0.0340%
0410	SBE Federal Dept of Agriculture	586	908,085	0.0361%
0421	Public Aid Recoveries Trust	478	4,738,272	0.1884%
0425	IL Power Agency Operations	360/445	150,840	0.0060%
0428	Supreme Court Historic Preserv	210	69,727	0.0028%
0434	Court of Claims Admin & Grant	528	283	0.0000%
0435	Charitable Trust Stabilization Fund	370	23,849	0.0009%
0438	IL State Fair	406	16,847	0.0007%
0440	Agricultural Master	406	177,277	0.0070%
0445	Sex Offender Investigation	493	11,858	0.0005%
0447	GI Education	497	105,406	0.0042%
0449	Intrepreters For The Deaf	526	16,328	0.0006%
0453	Monitoring Device Driving Permit	350	311,832	0.0124%
0455	IL State Toll Highway Revenue	557	7,534,822	0.2995%
0473	Teachers Retirement System	593	4,028,864	0.1602%
0476	Wholesale Meat	406	1,041,271	0.0414%
0480	Secretary of State ID Security	350	178,062	0.0071%
0483	Secretary of State Spec Serv	350	808,397	0.0321%
0484	Nuclear Civil Protection Planning Fund	588	9,797	0.0004%
0488	Criminal Justice Trust	546	391,899	0.0156%
0491	Federal Aid Disaster	588	87,600	0.0035%
0495	Old Age Survivors Insurance	444	7,521,923	0.2990%
0497	Federal Civil Prepared Admin	588	3,557	0.0001%
0502	Early Intervention Service Rev	444	210,857	0.0084%
0506	Small Business Credit Initiatv	420	28,459	0.0011%
0514	State Asset Forfeiture	493	61,575	0.0024%
0523	Dept of Corrections Reimburse	425	179,208	0.0071%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0523	Dept of Corrections Reimburse	426	\$ 125,938	0.0050%
0524	Health Facilities Plan Review	482	166,184	0.0066%
0533	Attorney General Tobacco	340	336,633	0.0134%
0534	IL Workers' Comp Comm Operatns	563/446/360	2,785,700	0.1107%
0535	Sex Offender Registration	493	28,459	0.0011%
0536	Leads Maintenance	493	57,810	0.0023%
0537	State Offender DNA Identification	493	83,862	0.0033%
0538	IL Historic Sites	422	49,903	0.0020%
0539	Death Penalty Abolition	546	2,935	0.0001%
0542	Ag Court Order & Vol Comply	340	1,316,595	0.0523%
0546	Public Pension Regulation	446	151,667	0.0060%
0549	IL Charity Bureau	340	319,104	0.0127%
0550	Supplemental Low Income Energy	420	193,846	0.0077%
0560	SBE Federal Agency Services	586	34,388	0.0014%
0561	SBE Federal Dept of Education	586	1,814,497	0.0721%
0562	Pawnbroker Regulation	440	12,828	0.0005%
0566	DCFS Federal Projects	418	2,332	0.0001%
0568	School Infrastructure	586	28,354	0.0011%
0568	School Infrastructure	507	9,870	0.0004%
0576	Pesticide Control	406/482	756,725	0.0301%
0577	Community College Health Insur	416	42,635	0.0017%
0579	Savings Institutions Regulatory Fund	440	46,621	0.0019%
0580	Fire Prevention Division	592	47,211	0.0019%
0582	DCFS Special Purpose Fund	418	71,890	0.0029%
0592	DHS Federal Projects	444	73,341	0.0029%
0600	Attorney General Whistleblower	340	637,952	0.0254%
0607	Special Projects Division	442	300,038	0.0119%
0608	Partners for Conservation	422/406	443,297	0.0176%
0612	Statewide 9-1-1 Fund	493	148,123	0.0059%
0618	Services for Older Americans	402	190,822	0.0076%
0622	Motor Vehicle License Plate	350	192,346	0.0076%
0627	Public Transportation	509	125,472	0.0050%
0632	Horse Racing	579	385,705	0.0153%
0635	Death Certificate Surcharge	482	93,870	0.0037%
0636	Commerce & Comm Affairs Asst	420	162,646	0.0065%
0649	Motor Carrier Safety Inspection	493	249,751	0.0099%
0654	Healthy Smiles	482	16,199	0.0006%
0659	Historic Property Adminsitration Fund	420	18,558	0.0007%
0660	Academic Quality Assurance Fund	601	60,006	0.0024%
0664	Student Loan Operations	691	1,014,402	0.0403%
0668	College Savings Pool Administr	370	247,603	0.0098%
0673	Dept of Insurance Fed Trust	446	295	0.0000%
0674	State Charter School Comm	586	55,459	0.0022%
0689	Agriculture Pesticide Control	406	100,770	0.0040%
0692	ICCB Adult Education Fund	684	163,345	0.0065%
0700	USDA Women, Infants & Children	444	411,810	0.0164%
0701	Federal Student Incentive Tr	691	108,724	0.0043%
0702	Assist Living & Shared Hou Reg	482	156,685	0.0062%
0710	Homeland Security Emerg Prepar	588	944,298	0.0375%
0711	State Lottery	458	2,984,317	0.1186%
0711	State Lottery	360	5,313	0.0002%

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Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0718	Community Mental Health Medical	444	\$ 196,083	0.0078%
0724	Dept of Labor Federal Projects	452	90,578	0.0036%
0726	Federal Industrial Services	452	150,020	0.0060%
0731	IL Clean Water	532	1,491,334	0.0593%
0732	Secretary of State DUI Adminis	350	164,678	0.0065%
0733	Tobacco Settlement Recovery	482	2,571	0.0001%
0733	Tobacco Settlement Recovery	444	13,995	0.0006%
0737	Energy Administration	420	54,895	0.0022%
0740	Medicaid Buy In Program Revolv	478	17,493	0.0007%
0745	State's Attorney Appel Prosec Co	295	52,005	0.0021%
0751	Private Business and Vocational Schools Quality Assurance Fund	601	62,646	0.0025%
0755	State Employees Def Comp Plan	416	105,999	0.0042%
0757	Child Support Administrative	478	14,879,351	0.5915%
0762	Local Initiative	444	99,329	0.0039%
0763	Tourism Promotions	420/422	1,557,490	0.0619%
0765	Federal Surface Mining Control	422	360,823	0.0143%
0772	Career and Technical Education	684	23,096	0.0009%
0773	ISAC Loan Purch Prog Payroll	691	108,237	0.0043%
0790	Private Sewage Disposal Program	482	28,459	0.0011%
0792	Cemetery Oversight Lcns&Dscpln	440	80,584	0.0032%
0795	Bank & Trust Company	440/360	1,730,638	0.0688%
0796	Nuclear Safety Emerg Preparedness	588/360	1,710,207	0.0680%
0798	Rehab Servs EL & Second ED Act	444	19,517	0.0008%
0801	AG State Proj & Crt Order Dist	340	1,212,344	0.0482%
0802	Personal Property Tax Replace	360	11,515,272	0.4578%
0802	Personal Property Tax Replace	492	3,356,257	0.1334%
0802	Personal Property Tax Replace	580	683,530	0.0272%
0802	Personal Property Tax Replace	548	228,174	0.0091%
0802	Personal Property Tax Replace	295	55,733	0.0022%
0821	Dram Shop	444/492	665,949	0.0265%
0823	IL State Dental Disciplinary	440	76,451	0.0030%
0828	Hazardous Waste	532	625,534	0.0249%
0838	Public Health Federal Projects	482	22,354	0.0009%
0850	Real Estate License Admin	360/440	595,854	0.0237%
0855	National Flood Insurance Program	422	75,656	0.0030%
0859	Federal Energy	420/532	28,459	0.0011%
0863	Cycle Rider Safety Training	494	62,534	0.0025%
0870	Low Income Energy Block Grant	420	327,949	0.0130%
0871	Community Services Block Grant	420	128,239	0.0051%
0872	Maternal & Child Health Serv Blk	482	242,960	0.0097%
0873	Preventative Health&Hlth Serv Bl	482	183,306	0.0073%
0875	Com Dev/Small City Blk Grant	420	112,772	0.0045%
0876	Community MH Servs Block Grant	444	68,930	0.0027%
0879	Traffic & Crim Conviction Sur	569	387,514	0.0154%
0882	Sheffield 2/1982 Agreed Order	588	7,115	0.0003%
0883	Intra-Agency Services	420	674,275	0.0268%
0888	Design Professional Admin & In	440	121,675	0.0048%
0894	DNR Federal Projects	422	313,668	0.0125%
0896	Public Health Spec State Projects	482	166,612	0.0066%
0903	State Surplus Property Rev	416	190,942	0.0076%
0904	IL State Police Federal Projs	493	554,699	0.0221%

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2019

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Primary Allocation
0905	IL Forestry Development	422	\$ 224,919	0.0089%
0906	State Police Services	493	1,134,500	0.0451%
0911	Juvenile Justice Trust	444	259	0.0000%
0913	Federal Workforce Training	420	890,810	0.0354%
0920	Metabolic Screening and Treatment Fund	482	699,107	0.0278%
0921	DHS Recoveries Trust	444	1,431,216	0.0569%
0922	Insurance Producer Admin	446/360	2,191,644	0.0871%
0925	Coal Technology Assist	422	598,028	0.0238%
0929	Violent Crime Victims Assist	340	553,904	0.0220%
0940	Self-Insurers Security	563	32,165	0.0013%
0942	Low-Level Rad Waste Fac Dev&Op	588	39,145	0.0016%
0944	Enviro Protection Permit & Insp	532	1,084,324	0.0431%
0951	Narcotics Profit Forfeiture	295	34,313	0.0014%
0962	Park & Conservation	422/360	3,713,788	0.1476%
0963	Vehicle Inspection	532	888,128	0.0353%
0963	Vehicle Inspection	350	320,439	0.0127%
0971	Build Illinois Bond	420/507	170,727	0.0068%
0973	IL Capital Revolving Loan	420	19,957	0.0008%
0988	Attorney General Federal Grant	340	44,084	0.0018%
0991	Abandoned Minded Lands Reclam	422	456,599	0.0182%
0997	Insurance Financial Regulation	446	2,073,863	0.0824%
UNIV	Chicago State Univ	608	329,569	0.0131%
UNIV	Eastern IL Univ	612	334,722	0.0133%
UNIV	Governor's State Univ	616	516,800	0.0205%
UNIV	Northeastern State Univ	620	2,364,218	0.0940%
UNIV	Western IL Univ	628	1,014,403	0.0403%
UNIV	Illinois State Univ	636	1,701,271	0.0676%
UNIV	Northern IL Univ	644	2,551,770	0.1014%
UNIV	Southern IL Univ	664	8,826,140	0.3509%
UNIV	University of IL	676	72,844,093	2.8959%
UNIV	University of IL - Foundation	676A	2,443,768	0.0972%
UNIV	University of IL - Alumni Association	676B	229,938	0.0091%
<b>GRAND TOTAL OF PRIMARY ALLOCATION*</b>			<b>\$ 2,515,425,443</b>	<b>100.0000%</b>

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



STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND  
For the Year Ended June 30, 2019

**Notes:**

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

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

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

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

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

0455	Illinois State Toll Highway Revenue	27,302,464
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(f) Excluded reimbursement payments made from GRF. These payments should not have been made as GRF employees are exempt from reimbursement payments.

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

Reconciliation of Total Contributions to SAMS Warehouse

	Total Contributions from Schedule of Employer Allocation by Fund	2,515,425,443
Add:		
	GRF Exclusions (f) above	46,617
	Toll Highway exclusions (d) above	27,302,464
	Revolving Fund Exclusions (c) above	32,540,074
	Rounding	4
Less:		
	University contributions from UBA	(93,156,692)

TOTAL SAMS WAREHOUSE GI CONTRIBUTIONS	\$ 2,482,157,910
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**STATE OF ILLINOIS**  
**DEPARTMENT OF CENTRAL MANAGEMENT SERVICES**  
**STATE EMPLOYEES GROUP INSURANCE PROGRAM**  
**SCHEDULE OF UNIVERSITY ON BEHALF ALLOCATIONS**

For the Year Ended June 30, 2019

Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less: University State Appropriation	University State Reimbursement	Allocation of GRF Estimated Funding	Allocation (Funding/GRF Estimated Contribution)	Allocation of GRF Expense to Universities/ State Agencies	Add OPEB Expense		Total On Behalf Expense Calculation	Allocation of GRF Liability to Universities	Add OPEB Liability		Total On Behalf Liability Calculation*
										Specific Allocation of Actual Cash Pmts	Specific Allocation of Actual Cash Pmts			Specific Allocation of Actual Cash Pmts	Specific Allocation of Actual Cash Pmts	
0001	UNIV	Chicago State UNIV	608	\$ 12,160,865	\$ 1,024,000	\$ 1,136,865	\$ 11,136,865	1.5689%	\$ (13,532,544)	\$ -	\$ (13,532,544)	\$ 194,310,281	\$ -	\$ -	\$ 194,310,281	
0001	UNIV	Eastern Illinois UNIV	612	21,696,144	1,713,000	19,983,144	19,983,144	2.8152%	(24,282,502)	4,648,199	(19,634,304)	348,666,138	21,252,372	21,252,372	369,918,510	
0001	UNIV	Governors State UNIV	616	10,718,314	656,000	10,062,314	10,062,314	1.4176%	(12,227,506)	-	(12,227,506)	175,571,582	-	-	175,571,582	
0001	UNIV	Northeastern Illinois UNIV	620	16,863,100	1,073,000	15,790,100	15,790,100	2.2245%	(19,187,421)	4,094,408	(15,093,013)	275,507,184	18,720,344	18,720,344	294,227,527	
0001	UNIV	Western Illinois UNIV	628	28,736,681	1,945,000	26,791,681	26,791,681	3.7744%	(32,556,080)	5,859,515	(26,696,565)	467,464,290	26,790,721	26,790,721	494,255,011	
0001	UNIV	Illinois State UNIV	636	58,930,685	3,078,000	55,852,685	55,852,685	7.8685%	(67,869,732)	-	(67,869,732)	974,523,836	-	-	974,523,836	
0001	UNIV	Northern Illinois UNIV	644	53,414,580	3,541,000	49,873,580	49,873,580	7.0261%	(60,603,613)	13,518,112	(47,085,501)	870,191,514	61,807,154	61,807,154	931,998,667	
0001	UNIV	Southern Illinois UNIV	664	118,798,060	7,076,000	111,722,060	111,722,060	15.7393%	(135,759,303)	8,172,543	(127,586,761)	1,949,332,531	37,366,284	37,366,284	1,986,698,815	
0001	UNIV	University of Illinois	676	433,510,151	24,893,000	408,617,151	408,617,151	57.5655%	(496,531,115)	95,024,159	(401,506,956)	7,129,561,150	434,466,957	434,466,957	7,564,028,107	
				\$ 754,828,580	\$ 44,999,000	\$ 709,829,580	\$ 709,829,580	100.0000%	\$ (862,549,817)	\$ 131,316,935	\$ (731,232,882)	\$ 12,385,128,505	\$ 600,403,832	\$ 600,403,832	\$ 12,985,532,337	

**Specific Allocation of University Cash Payments related to State Appropriation**

Fund #	Type	Fund Name	Agency #	GI Contributions		GI Paid	Primary Allocation (Based on University Contributions)		OPEB expense (Specific Allocation of Actual Cash Pmts)		OPEB Liability (Specific Allocation of Actual Cash Pmts)	
				Contributions	Contributions		Allocation (Based on University Contributions)	Allocation of Actual Cash Pmts	Allocation of Actual Cash Pmts	Allocation of Actual Cash Pmts		
		Eastern Illinois UNIV	612	\$ 1,217,675	\$ 1,217,675	\$ 1,217,675	0.0484%	\$ 4,648,199	\$ 4,648,199	\$ 21,252,372	\$ 21,252,372	
		Northeastern Illinois UNIV	620	1,072,600	1,072,600	1,072,600	0.0427%	4,094,408	4,094,408	18,720,344	18,720,344	
		Western Illinois UNIV	628	1,535,000	1,535,000	1,535,000	0.0610%	4,462,191	4,462,191	26,790,721	26,790,721	
		Northern Illinois UNIV	644	3,541,300	3,541,300	3,541,300	0.1408%	13,518,112	13,518,112	61,807,154	61,807,154	
		Southern Illinois UNIV	664	2,140,937	2,140,937	2,140,937	0.0851%	8,172,543	8,172,543	37,366,284	37,366,284	
		University of Illinois	676	24,893,200	24,893,200	24,893,200	0.9899%	95,024,159	95,024,159	434,466,957	434,466,957	
0007		Education Assistance Fund		\$ 34,400,712	\$ 34,400,712	\$ 34,400,712	1.3680%	\$ 131,316,935	\$ 131,316,935	\$ 600,403,832	\$ 600,403,832	

In FY 2019, certain universities paid a portion of their State appropriated amounts related to the group insurance healthcare. These amounts are allocated to the State for the purposes of recording the Total OPEB liability but are specifically included in the State's on behalf revenue and expense calculation for each university to record on their Statement of Changes in Revenue and Expense.

**General Revenue Appropriation Reconciliation**

University Estimated Funding - Provided by CMS	\$ 754,828,580
Less University State Appropriation Estimated Ref	(44,999,000)
Net University General Revenue Estimated Contribution	709,829,580
State Agency General Revenue Estimated Contributions	1,342,472,259
<b>Total General Revenue Appropriation Reconciliation</b>	<b>\$2,052,301,839</b>

**Note:** The On Behalf calculation for the universities is required to identify the amount of OPEB payments made by the State on behalf of the Universities. The Universities use the calculated amounts to record revenue and expense on their financial statements. The Calculation should be based on the \$45 million specific State appropriation plus the University piece of the GRF estimated contribution which equates to \$754,829 million less \$45 million.

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

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0001	General Revenue Contributions - relating to Universities	GRF Universities	29.2203%	100.0000%	28.2191%	100.0000%		
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	51.5563%	100.0000%	53.3696%	100.0000%		
0001	General Revenue Contributions - relating to State Agencies	350		5.9423%		5.2788%		
0001	General Revenue Contributions - relating to State Agencies	416		0.2951%		0.3190%		
0001	General Revenue Contributions - relating to State Agencies	418		7.3307%		7.3566%		
0001	General Revenue Contributions - relating to State Agencies	426		31.3980%		31.5726%		
0001	General Revenue Contributions - relating to State Agencies	444		27.3608%		27.6249%		
0001	General Revenue Contributions - relating to State Agencies	478		2.0552%		2.1297%		
0001	General Revenue Contributions - relating to State Agencies	492		1.4776%		1.7396%		
0001	General Revenue Contributions - relating to State Agencies	494		0.0000%		0.0284%		
0001	General Revenue Contributions - relating to State Agencies	511		0.0000%		0.0137%		
0001	General Revenue Contributions - relating to State Agencies	586		0.5502%		0.5609%		
0001	General Revenue Contributions - relating to State Agencies	691		0.1763%		0.2642%		
0001	General Revenue Contributions - relating to State Agencies	All Others		23.4138%		23.1116%		
0001	General Revenue	812	0.0000%		0.0000%			
0007	Education Assistance Fund	812	1.3182%		1.3680%			
0011	Road	494	5.3814%		4.6895%			
0011	Road	360	0.0007%		0.0007%			
0012	Motor Fuel Tax	492	0.1920%		0.1695%			
0012	Motor Fuel Tax	494	0.0230%		0.1241%			
0013	Prevent & Treat Alcohol & Sub	444	0.0134%		0.0149%			
0014	Food & Drug Safety	482	0.0061%		0.0000%			
0016	Teacher Certificate Fee Revolving	586	0.0074%		0.0106%			
0018	Transportation Regulatory	524	0.0563%		0.0545%			
0021	Financial Institutions	440	0.0316%		0.0295%			
0022	General Professions Dedicated	440	0.0183%		0.0159%			
0026	Live & Learn	350	0.0031%		0.0029%			
0036	IL Veterans' Rehabilitation	444	0.0000%		0.0000%			
0039	State Boating Act	422	0.0554%		0.0672%			
0040	State Parks	422	0.0348%		0.0434%			

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ 11,715,367,500	\$ 12,385,128,505		
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	20,670,595,473	23,423,473,948		
0001	General Revenue Contributions - relating to State Agencies	350	1,228,308,795	1,236,478,343		
0001	General Revenue Contributions - relating to State Agencies	416	60,998,927	74,720,882		
0001	General Revenue Contributions - relating to State Agencies	418	1,515,299,342	1,723,171,284		
0001	General Revenue Contributions - relating to State Agencies	426	6,490,153,567	7,395,399,736		
0001	General Revenue Contributions - relating to State Agencies	444	5,655,640,286	6,470,711,255		
0001	General Revenue Contributions - relating to State Agencies	478	424,822,078	498,849,725		
0001	General Revenue Contributions - relating to State Agencies	492	305,428,719	407,474,753		
0001	General Revenue Contributions - relating to State Agencies	494	-	6,652,267		
0001	General Revenue Contributions - relating to State Agencies	511	-	3,209,016		
0001	General Revenue Contributions - relating to State Agencies	586	113,729,616	131,382,265		
0001	General Revenue Contributions - relating to State Agencies	691	36,442,260	61,884,818		
0001	General Revenue Contributions - relating to State Agencies	All Others	4,839,771,883	5,413,539,604		
0001	General Revenue	812	-	-		
0007	Education Assistance Fund	812	528,509,202	600,403,832		
0011	Road	494	2,157,578,074	2,058,182,581		
0011	Road	360	280,653	307,224		
0012	Motor Fuel Tax	492	76,979,037	74,392,141		
0012	Motor Fuel Tax	494	9,221,447	54,466,459		
0013	Prevent & Treat Alcohol & Sub	444	5,372,495	6,539,486		
0014	Food & Drug Safety	482	2,445,688	-		
0016	Teacher Certificate Fee Revolving	586	2,966,900	4,652,252		
0018	Transportation Regulatory	524	22,572,499	23,919,597		
0021	Financial Institutions	440	12,669,467	12,947,305		
0022	General Professions Dedicated	440	7,337,064	6,978,378		
0026	Live & Learn	350	1,242,891	1,272,786		
0036	IL Veterans' Rehabilitation	444	-	-		
0039	State Boating Act	422	22,211,660	29,493,522		
0040	State Parks	422	13,952,450	19,047,899		

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Assumptions	Changes in Proportion	Resources	
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ 17,779,187	\$ 430,589,305	\$ -	\$ 448,368,492	
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	33,624,997	814,355,487	5,371,390,590	6,219,371,074	
0001	General Revenue Contributions - relating to State Agencies	350	1,774,996	42,988,197	292,612,816	337,376,009	
0001	General Revenue Contributions - relating to State Agencies	416	107,264	2,597,794	28,068,678	30,773,736	
0001	General Revenue Contributions - relating to State Agencies	418	2,473,657	59,908,876	389,679,574	452,062,107	
0001	General Revenue Contributions - relating to State Agencies	426	10,616,286	257,113,200	1,876,732,975	2,144,462,461	
0001	General Revenue Contributions - relating to State Agencies	444	9,288,872	224,964,889	1,494,921,124	1,729,174,885	
0001	General Revenue Contributions - relating to State Agencies	478	716,112	17,343,329	99,230,332	117,289,773	
0001	General Revenue Contributions - relating to State Agencies	492	584,940	14,166,528	74,374,361	89,125,829	
0001	General Revenue Contributions - relating to State Agencies	494	9,549	231,277	5,462,202	5,703,028	
0001	General Revenue Contributions - relating to State Agencies	511	4,607	111,567	2,634,935	2,751,109	
0001	General Revenue Contributions - relating to State Agencies	586	188,603	4,567,720	33,391,707	38,148,030	
0001	General Revenue Contributions - relating to State Agencies	691	88,837	2,151,527	33,837,929	36,078,293	
0001	General Revenue Contributions - relating to State Agencies	All Others	7,771,274	188,210,583	1,040,443,957	1,236,425,814	
0001	General Revenue	812	-	-	29,595,919	29,595,919	
0007	Education Assistance Fund	812	861,895	20,874,024	384,983,024	406,718,943	
0011	Road	494	2,954,574	71,556,093	-	74,510,667	
0011	Road	360	441	10,681	-	11,122	
0012	Motor Fuel Tax	492	106,792	2,586,365	-	2,693,157	
0012	Motor Fuel Tax	494	78,188	1,893,616	36,433,975	38,405,779	
0013	Prevent & Treat Alcohol & Sub	444	9,388	227,356	540,563	777,307	
0014	Food & Drug Safety	482	-	-	1,270,926	1,270,926	
0016	Teacher Certificate Fee Revolving	586	6,678	161,743	1,153,203	1,321,624	
0018	Transportation Regulatory	524	34,337	831,604	-	865,941	
0021	Financial Institutions	440	18,586	450,134	-	468,720	
0022	General Professions Dedicated	440	10,018	242,615	-	252,633	
0026	Live & Learn	350	1,827	44,250	47,176	93,253	
0036	IL Veterans' Rehabilitation	444	-	-	1,466,112	1,466,112	
0039	State Boating Act	422	42,339	1,025,391	6,494,525	7,562,255	
0040	State Parks	422	27,344	662,231	6,691,455	7,381,030	

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Difference between Expected & Actual	Deferred Inflows			Total Deferred Inflows of Resources
				Experience	Assumptions	Proportion	
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ 188,934,083	\$ 764,261,765	\$ 4,273,978,304	\$ 5,227,174,152	
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	357,323,134	1,445,416,198	210,602,336	2,013,341,668	
0001	General Revenue Contributions - relating to State Agencies	350	18,862,374	76,300,630	88,780,541	183,943,545	
0001	General Revenue Contributions - relating to State Agencies	416	1,139,861	4,610,878	73,038,691	78,789,430	
0001	General Revenue Contributions - relating to State Agencies	418	26,286,834	106,333,488	-	132,620,322	
0001	General Revenue Contributions - relating to State Agencies	426	112,816,204	456,355,475	-	569,171,679	
0001	General Revenue Contributions - relating to State Agencies	444	98,710,158	399,294,779	-	498,004,937	
0001	General Revenue Contributions - relating to State Agencies	478	7,609,911	30,783,029	-	38,392,940	
0001	General Revenue Contributions - relating to State Agencies	492	6,215,993	25,144,460	42,323,007	73,683,460	
0001	General Revenue Contributions - relating to State Agencies	494	101,480	410,498	-	511,978	
0001	General Revenue Contributions - relating to State Agencies	511	48,953	198,022	-	246,975	
0001	General Revenue Contributions - relating to State Agencies	586	2,004,225	8,107,339	-	10,111,564	
0001	General Revenue Contributions - relating to State Agencies	691	944,048	3,818,790	6,460,097	11,222,935	
0001	General Revenue Contributions - relating to State Agencies	All Others	82,583,093	334,058,810	-	416,641,903	
0001	General Revenue	812	-	-	41,830,036	41,830,036	
0007	Education Assistance Fund	812	9,159,110	37,049,732	154,555,628	200,764,470	
0011	Road	494	31,397,403	127,006,372	317,760,007	476,163,782	
0011	Road	360	4,687	18,958	19,548	43,193	
0012	Motor Fuel Tax	492	1,134,846	4,590,592	18,632,249	24,357,687	
0012	Motor Fuel Tax	494	830,881	3,361,017	9,578,361	13,770,259	
0013	Prevent & Treat Alcohol & Sub	444	99,759	403,539	711,041	1,214,339	
0014	Food & Drug Safety	482	-	-	2,335,130	2,335,130	
0016	Teacher Certificate Fee Revolving	586	70,970	287,081	5,784,583	6,142,634	
0018	Transportation Regulatory	524	364,891	1,476,031	1,576,828	3,417,750	
0021	Financial Institutions	440	197,510	798,953	2,459,322	3,455,785	
0022	General Professions Dedicated	440	106,455	430,622	2,034,404	2,571,481	
0026	Live & Learn	350	19,416	78,541	72,076	170,033	
0036	IL Veterans' Rehabilitation	444	-	-	2,099,790	2,099,790	
0039	State Boating Act	422	449,921	1,819,987	-	2,269,908	
0040	State Parks	422	290,574	1,175,408	-	1,465,982	

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in		Total Employer OPEB Expense
				Proportion	OPEB Expense	
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ 543,085,937	\$ (1,405,635,754)	\$ (862,549,817)	
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	1,027,115,655	1,676,047,246	2,703,162,901	
0001	General Revenue Contributions - relating to State Agencies	350	54,219,381	75,779,200	129,998,581	
0001	General Revenue Contributions - relating to State Agencies	416	3,276,499	(12,897,898)	(9,621,399)	
0001	General Revenue Contributions - relating to State Agencies	418	75,560,790	125,712,162	201,272,952	
0001	General Revenue Contributions - relating to State Agencies	426	324,287,117	606,919,620	931,206,737	
0001	General Revenue Contributions - relating to State Agencies	444	283,739,673	480,136,438	763,876,111	
0001	General Revenue Contributions - relating to State Agencies	478	21,874,482	30,813,302	52,687,784	
0001	General Revenue Contributions - relating to State Agencies	492	17,867,704	6,852,437	24,720,141	
0001	General Revenue Contributions - relating to State Agencies	494	291,701	1,317,658	1,609,359	
0001	General Revenue Contributions - relating to State Agencies	511	140,715	635,631	776,346	
0001	General Revenue Contributions - relating to State Agencies	586	5,761,092	10,296,506	16,057,598	
0001	General Revenue Contributions - relating to State Agencies	691	2,713,640	6,745,380	9,459,020	
0001	General Revenue Contributions - relating to State Agencies	All Others	237,382,861	343,736,810	581,119,671	
0001	General Revenue	812	-	(1,239,978)	(1,239,978)	
0007	Education Assistance Fund	812	26,327,614	104,989,321	131,316,935	
0011	Road	494	90,250,983	(86,741,999)	3,508,984	
0011	Road	360	13,472	(7,984)	5,488	
0012	Motor Fuel Tax	492	3,262,084	(5,891,817)	(2,629,733)	
0012	Motor Fuel Tax	494	2,388,346	4,949,069	7,337,415	
0013	Prevent & Treat Alcohol & Sub	444	286,755	(127,742)	159,013	
0014	Food & Drug Safety	482	-	(181,258)	(181,258)	
0016	Teacher Certificate Fee Revolving	586	204,001	(1,580,621)	(1,376,620)	
0018	Transportation Regulatory	524	1,048,871	(520,665)	528,206	
0021	Financial Institutions	440	567,737	(823,311)	(255,574)	
0022	General Professions Dedicated	440	306,001	(681,320)	(375,319)	
0026	Live & Learn	350	55,811	(600)	55,211	
0036	IL Veterans' Rehabilitation	444	-	(70,228)	(70,228)	
0039	State Boating Act	422	1,293,286	1,775,282	3,068,568	
0040	State Parks	422	835,247	2,036,097	2,871,344	

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0041	Wildlife & Fish	422	0.1755%		0.1886%	
0042	Salmon	422	0.0014%		0.0007%	
0044	Lobbyist Registration Admin	350	0.0051%		0.0047%	
0045	Agricultural Premium	406	0.0000%		0.0000%	
0047	Fire Prevention	592	0.0789%		0.0783%	
0048	Rural/Downstate Health Access	482	0.0002%		0.0002%	
0050	Mental Health	444	0.0242%		0.0237%	
0051	Amusement Ride & Patron Safety	452	0.0004%		0.0011%	
0052	Federal Title III SS & Employ	427	0.8640%		0.8324%	
0052	Federal Title III SS & Employ	360	0.0011%		0.0008%	
0054	State Pensions	370	0.0547%		0.0830%	
0057	IL State Pharmacy Disciplinary	440	0.0089%		0.0084%	
0059	Public Utility	524	0.1228%		0.1209%	
0063	Public Health Services	482	0.2439%		0.2520%	
0065	US Environmental Protection	532	0.1104%		0.1051%	
0067	Radiation Protection	588/360	0.0234%		0.0226%	
0068	Hospital Licensure Fund	482	0.0036%		0.0033%	
0072	Underground Storage Tank	532	0.0343%		0.0354%	
0072	Underground Storage Tank	592	0.0165%		0.0138%	
0072	Underground Storage Tank	492	0.0089%		0.0083%	
0074	EPA Special State Projects Trust Fund	532	0.0018%		0.0009%	
0075	Compassionate Use of Medical Cannabis	406	0.0085%		0.0074%	
0075	Compassionate Use of Medical Cannabis	482	0.0086%		0.0113%	
0075	Compassionate Use of Medical Cannabis	440	0.0051%		0.0041%	
0075	Compassionate Use of Medical Cannabis	493	0.0014%		0.0011%	
0077	Mines & Minerals UIC	422	0.0013%		0.0014%	
0078	Solid Waste Management	532/420	0.0401%		0.0401%	
0081	Vocational Rehabilitation	444	0.3801%		0.3502%	
0082	Distance Learning	601	0.0001%		0.0003%	
0085	IL Gaming Law Enforcement	340	0.0060%		0.0053%	



STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0041	Wildlife & Fish	422	\$ 70,363,651	\$	\$ 82,774,973	
0042	Salmon	422	561,305		307,224	
0044	Lobbyist Registration Admin	350	2,044,756		2,062,791	
0045	Agricultural Premium	406	-		-	
0047	Fire Prevention	592	31,633,573		34,365,219	
0048	Rural/Downstate Health Access	482	80,186		87,778	
0050	Mental Health	444	9,702,566		10,401,733	
0051	Amusement Ride & Patron Safety	452	160,373		482,781	
0052	Federal Title III SS & Employ	427	346,405,667		365,333,443	
0052	Federal Title III SS & Employ	360	441,026		351,113	
0054	State Pensions	370	21,931,007		36,428,010	
0057	IL State Pharmacy Disciplinary	440	3,568,299		3,686,690	
0059	Public Utility	524	49,234,509		53,062,005	
0063	Public Health Services	482	97,787,433		110,600,706	
0065	US Environmental Protection	532	44,262,946		46,127,517	
0067	Radiation Protection	588/360	9,381,820		9,918,952	
0068	Hospital Licensure Fund	482	1,443,357		1,448,343	
0072	Underground Storage Tank	532	13,751,984		15,536,766	
0072	Underground Storage Tank	592	6,615,386		6,056,705	
0072	Underground Storage Tank	492	3,568,299		3,642,801	
0074	EPA Special State Projects Trust Fund	532	721,678		395,003	
0075	Compassionate Use of Medical Cannabis	406	3,407,926		3,247,799	
0075	Compassionate Use of Medical Cannabis	482	3,448,019		4,959,476	
0075	Compassionate Use of Medical Cannabis	440	2,044,756		1,799,456	
0075	Compassionate Use of Medical Cannabis	493	561,305		482,781	
0077	Mines & Minerals UIC	422	521,212		614,448	
0078	Solid Waste Management	532/420	16,077,393		17,599,557	
0081	Vocational Rehabilitation	444	152,394,438		153,699,870	
0082	Distance Learning	601	40,093		131,668	
0085	IL Gaming Law Enforcement	340	2,405,595		2,326,126	

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
0041	Wildlife & Fish	422	\$ 118,826	\$ 2,877,808	\$ 4,720,922	\$ 7,717,556	
0042	Salmon	422	441	10,681	86,274	97,396	
0044	Lobbyist Registration Admin	350	2,961	71,716	-	74,677	
0045	Agricultural Premium	406	-	-	-	-	
0047	Fire Prevention	592	49,332	1,194,763	-	1,244,095	
0048	Rural/Downstate Health Access	482	126	3,052	55,258	58,436	
0050	Mental Health	444	14,932	361,633	4,392,983	4,769,548	
0051	Amusement Ride & Patron Safety	452	693	16,785	362,778	380,256	
0052	Federal Title III SS & Employ	427	524,446	12,701,416	-	13,225,862	
0052	Federal Title III SS & Employ	360	504	12,207	-	12,711	
0054	State Pensions	370	52,293	1,266,480	10,198,630	11,517,403	
0057	IL State Pharmacy Disciplinary	440	5,292	128,174	312,770	446,236	
0059	Public Utility	524	76,172	1,844,788	-	1,920,960	
0063	Public Health Services	482	158,770	3,845,215	2,919,043	6,923,028	
0065	US Environmental Protection	532	66,217	1,603,699	-	1,669,916	
0067	Radiation Protection	588/360	14,239	344,849	-	359,088	
0068	Hospital Licensure Fund	482	2,079	50,354	822,864	875,297	
0072	Underground Storage Tank	532	22,303	540,161	396,413	958,877	
0072	Underground Storage Tank	592	8,695	210,571	-	219,266	
0072	Underground Storage Tank	492	5,229	126,648	-	131,877	
0074	EPA Special State Projects Trust Fund	532	567	13,733	-	14,300	
0075	Compassionate Use of Medical Cannabis	406	4,662	112,915	566,897	684,474	
0075	Compassionate Use of Medical Cannabis	482	7,119	172,424	1,801,881	1,981,424	
0075	Compassionate Use of Medical Cannabis	440	2,583	62,561	110,516	175,660	
0075	Compassionate Use of Medical Cannabis	493	693	16,785	136,837	154,315	
0077	Mines & Minerals UIC	422	882	21,362	36,037	58,281	
0078	Solid Waste Management	532/420	25,265	611,877	-	637,142	
0081	Vocational Rehabilitation	444	220,640	5,343,628	-	5,564,268	
0082	Distance Learning	601	189	4,578	99,704	104,471	
0085	IL Gaming Law Enforcement	340	3,339	80,872	-	84,211	

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Difference between Expected & Actual Experience		Deferred Inflows			Total Deferred Inflows of Resources
			Experience	Assumptions	Changes in Proportion	Proportion	Resources	
0041	Wildlife & Fish	422	\$ 1,262,725	\$ 5,107,880	\$ 25,576,096	\$	\$ 31,946,701	
0042	Salmon	422	4,687	18,958	252,262		275,907	
0044	Lobbyist Registration Admin	350	31,468	127,291	448,068		606,827	
0045	Agricultural Premium	406	-	-	390,963		390,963	
0047	Fire Prevention	592	524,239	2,120,610	5,806,282		8,451,131	
0048	Rural/Downstate Health Access	482	1,339	5,417	-		6,756	
0050	Mental Health	444	158,678	641,870	4,265,755		5,066,303	
0051	Amusement Ride & Patron Safety	452	7,365	29,791	-		37,156	
0052	Federal Title III SS & Employ	427	5,573,131	22,544,003	67,993,309		96,110,443	
0052	Federal Title III SS & Employ	360	5,356	21,667	182,919		209,942	
0054	State Pensions	370	555,706	2,247,900	2,406,027		5,209,633	
0057	IL State Pharmacy Disciplinary	440	56,240	227,498	207,817		491,555	
0059	Public Utility	524	809,456	3,274,351	8,620,552		12,704,359	
0063	Public Health Services	482	1,687,205	6,824,951	12,452,405		20,964,561	
0065	US Environmental Protection	532	703,671	2,846,438	15,369,751		18,919,860	
0067	Radiation Protection	588/360	151,313	612,079	1,544,611		2,308,003	
0068	Hospital Licensure Fund	482	22,094	89,374	108,113		219,581	
0072	Underground Storage Tank	532	237,012	958,743	2,607,270		3,803,025	
0072	Underground Storage Tank	592	92,395	373,747	1,882,153		2,348,295	
0072	Underground Storage Tank	492	55,571	224,790	923,879		1,204,240	
0074	EPA Special State Projects Trust Fund	532	6,026	24,375	854,752		885,153	
0075	Compassionate Use of Medical Cannabis	406	49,545	200,415	921,360		1,171,320	
0075	Compassionate Use of Medical Cannabis	482	75,656	306,039	254,126		635,821	
0075	Compassionate Use of Medical Cannabis	440	27,451	111,041	634,052		772,544	
0075	Compassionate Use of Medical Cannabis	493	7,365	29,791	135,740		172,896	
0077	Mines & Minerals UIC	422	9,373	37,916	149,612		196,901	
0078	Solid Waste Management	532/420	268,480	1,086,034	3,830,189		5,184,703	
0081	Vocational Rehabilitation	444	2,344,679	9,484,515	31,468,178		43,297,372	
0082	Distance Learning	601	2,009	8,125	-		10,134	
0085	IL Gaming Law Enforcement	340	35,485	143,541	779,289		958,315	

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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0041	Wildlife & Fish	422	\$ 3,629,670	\$ (7,383,818)	\$ (3,754,148)
0042	Salmon	422	13,472	(28,100)	(14,628)
0044	Lobbyist Registration Admin	350	90,453	(131,604)	(41,151)
0045	Agricultural Premium	406	-	(159,675)	(159,675)
0047	Fire Prevention	592	1,506,909	(2,119,346)	(612,437)
0048	Rural/Downstate Health Access	482	3,849	17,605	21,454
0050	Mental Health	444	456,114	(312,432)	143,682
0051	Amusement Ride & Patron Safety	452	21,170	96,065	117,235
0052	Federal Title III SS & Employ	427	16,019,814	(23,436,400)	(7,416,586)
0052	Federal Title III SS & Employ	360	15,396	(51,668)	(36,272)
0054	State Pensions	370	1,597,363	1,604,126	3,201,489
0057	IL State Pharmacy Disciplinary	440	161,661	75,470	237,131
0059	Public Utility	524	2,326,761	(3,190,408)	(863,647)
0063	Public Health Services	482	4,849,824	(3,637,189)	1,212,635
0065	US Environmental Protection	532	2,022,684	(5,300,368)	(3,277,684)
0067	Radiation Protection	588/360	434,944	(533,017)	(98,073)
0068	Hospital Licensure Fund	482	63,510	255,401	318,911
0072	Underground Storage Tank	532	681,285	(750,868)	(69,583)
0072	Underground Storage Tank	592	265,586	(548,957)	(283,371)
0072	Underground Storage Tank	492	159,736	(303,957)	(144,221)
0074	EPA Special State Projects Trust Fund	532	17,321	(270,057)	(252,736)
0075	Compassionate Use of Medical Cannabis	406	142,415	(31,352)	111,063
0075	Compassionate Use of Medical Cannabis	482	217,472	395,016	612,488
0075	Compassionate Use of Medical Cannabis	440	78,906	(163,495)	(84,589)
0075	Compassionate Use of Medical Cannabis	493	21,170	21,003	42,173
0077	Mines & Minerals UIC	422	26,943	(42,486)	(15,543)
0078	Solid Waste Management	532/420	771,738	(1,390,614)	(618,876)
0081	Vocational Rehabilitation	444	6,739,715	(10,909,175)	(4,169,460)
0082	Distance Learning	601	5,774	26,190	31,964
0085	IL Gaming Law Enforcement	340	102,000	(246,324)	(144,324)

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0085	IL Gaming Law Enforcement	492	0.0000%		0.0000%	
0089	Subtitled D Management	532	0.0083%		0.0078%	
0090	Special Federal Grant Project	295	0.0013%		0.0000%	
0091	Clean Air Act (CAA) Permit	532	0.0516%		0.0505%	
0093	IL State Medical Disciplinary	440	0.0155%		0.0137%	
0103	State Treasurer's Admin	370	0.0000%		0.0263%	
0117	St Appellate Defender Federal	290	0.0000%		0.0000%	
0118	Facility Licensing	482	0.0033%		0.0052%	
0129	State Gaming	565	0.2027%		0.1989%	
0129	State Gaming	444	0.0004%		0.0006%	
0131	Council on Dev Disabilities	558	0.0042%		0.0043%	
0137	Plugging & Restoration	422	0.0039%		0.0011%	
0141	Capital Development	511	0.0943%		0.0907%	
0141	Capital Development	422	0.0044%		0.0051%	
0141	Capital Development	507	0.0053%		0.0038%	
0144	SBE Special Purpose Trust	586	0.0125%		0.0068%	
0145	Explosives Regulatory	422	0.0000%		0.0004%	
0146	Aggregate Operations Regulatory	422	0.0000%		0.0011%	
0147	Coal Mining Regulatory	422	0.0002%		0.0001%	
0148	Mental Health Reporting	444	0.0008%		0.0012%	
0148	Mental Health Reporting	493	0.0036%		0.0026%	
0151	Reg CPA Admin & Disciplinary	440	0.0032%		0.0024%	
0152	State Crime Laboratory	493	0.0058%		0.0059%	
0156	Motor Vehicle Theft Prevention	546/350	0.0003%		0.0008%	
0159	SBE Teacher Certification Institution	586	0.0065%		0.0015%	
0161	SBE GED Testing Fund	684	0.0007%		0.0005%	
0163	Weights & Measures	406	0.0324%		0.0332%	
0163	Weights & Measures	360	0.0016%		0.0005%	
0166	State Police Merit BD Public Safety	591	0.0176%		0.0000%	
0167	Division of Corp Regis LLP	350	0.0012%		0.0007%	

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Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0085	IL Gaming Law Enforcement	492	\$ -	\$ -	\$ -	\$ -
0089	Subtitled D Management	532	3,327,740	3,327,740	3,423,355	3,423,355
0090	Special Federal Grant Project	295	521,212	521,212	-	-
0091	Clean Air Act (CAA) Permit	532	20,688,116	20,688,116	22,164,030	22,164,030
0093	IL State Medical Disciplinary	440	6,214,454	6,214,454	6,012,816	6,012,816
0103	State Treasurer's Admin	370	-	-	11,542,851	11,542,851
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	1,323,077	1,323,077	2,282,237	2,282,237
0129	State Gaming	565	81,269,015	81,269,015	87,295,557	87,295,557
0129	State Gaming	444	160,373	160,373	263,335	263,335
0131	Council on Dev Disabilities	558	1,683,916	1,683,916	1,887,234	1,887,234
0137	Plugging & Restoration	422	1,563,637	1,563,637	482,781	482,781
0141	Capital Development	511	37,807,933	37,807,933	39,807,476	39,807,476
0141	Capital Development	422	1,764,103	1,764,103	2,238,348	2,238,348
0141	Capital Development	507	2,124,942	2,124,942	1,667,788	1,667,788
0144	SBE Special Purpose Trust	586	5,011,656	5,011,656	2,984,463	2,984,463
0145	Explosives Regulatory	422	-	-	175,557	175,557
0146	Aggregate Operations Regulatory	422	-	-	482,781	482,781
0147	Coal Mining Regulatory	422	80,186	80,186	43,889	43,889
0148	Mental Health Reporting	444	320,746	320,746	526,670	526,670
0148	Mental Health Reporting	493	1,443,357	1,443,357	1,141,118	1,141,118
0151	Reg CPA Admin & Disciplinary	440	1,282,984	1,282,984	1,053,340	1,053,340
0152	State Crime Laboratory	493	2,325,408	2,325,408	2,589,461	2,589,461
0156	Motor Vehicle Theft Prevention	546/350	120,280	120,280	351,113	351,113
0159	SBE Teacher Certification Institution	586	2,606,061	2,606,061	658,338	658,338
0161	SBE GED Testing Fund	684	280,653	280,653	219,446	219,446
0163	Weights & Measures	406	12,990,213	12,990,213	14,571,204	14,571,204
0163	Weights & Measures	360	641,492	641,492	219,446	219,446
0166	State Police Merit BD Public Safety	591	7,056,412	7,056,412	-	-
0167	Division of Corp Regis LLP	350	481,119	481,119	307,224	307,224

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
			\$	\$	\$	\$	
0085	IL Gaming Law Enforcement	492	-	-	-	-	
0089	Subtitle D Management	532	4,914	119,019	-	123,933	
0090	Special Federal Grant Project	295	-	-	-	-	
0091	Clean Air Act (CAA) Permit	532	31,817	770,569	-	802,386	
0093	IL State Medical Disciplinary	440	8,632	209,045	-	217,677	
0103	State Treasurer's Admin	370	16,570	401,306	9,477,878	9,895,754	
0117	St Appellate Defender Federal	290	-	-	-	-	
0118	Facility Licensing	482	3,276	79,346	933,373	1,015,995	
0129	State Gaming	565	125,315	3,034,973	-	3,160,288	
0129	State Gaming	444	378	9,155	127,332	136,865	
0131	Council on Dev Disabilities	558	2,709	65,613	36,038	104,360	
0137	Plugging & Restoration	422	693	16,785	331,545	349,023	
0141	Capital Development	511	57,145	1,383,972	5,180,263	6,621,380	
0141	Capital Development	422	3,213	77,820	252,263	333,296	
0141	Capital Development	507	2,394	57,983	-	60,377	
0144	SBE Special Purpose Trust	586	4,284	103,760	1,075,150	1,183,194	
0145	Explosives Regulatory	422	252	6,104	144,150	150,506	
0146	Aggregate Operations Regulatory	422	693	16,785	396,413	413,891	
0147	Coal Mining Regulatory	422	63	1,526	-	1,589	
0148	Mental Health Reporting	444	756	18,311	144,150	163,217	
0148	Mental Health Reporting	493	1,638	39,673	772,301	813,612	
0151	Reg CPA Admin & Disciplinary	440	1,512	36,621	-	38,133	
0152	State Crime Laboratory	493	3,717	90,027	1,468,817	1,562,561	
0156	Motor Vehicle Theft Prevention	546/350	504	12,207	180,188	192,899	
0159	SBE Teacher Certification Institution	586	945	22,888	1,795,874	1,819,707	
0161	SBE GED Testing Fund	684	315	7,629	312,770	320,714	
0163	Weights & Measures	406	20,917	506,592	288,300	815,809	
0163	Weights & Measures	360	315	7,629	97,740	105,684	
0166	State Police Merit BD Public Safety	591	-	-	4,862,673	4,862,673	
0167	Division of Corp Regis LLP	350	441	10,681	-	11,122	

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Experience	Deferred Inflows			Total Deferred Inflows of Resources
				Expected & Actual	Changes in Assumptions	Changes in Proportion	
0085	IL Gaming Law Enforcement	492	\$ -	\$ -	\$ 430,060	\$ 430,060	
0089	Subtitle D Management	532	52,223	211,248	850,826	1,114,297	
0090	Special Federal Grant Project	295	-	-	606,632	606,632	
0091	Clean Air Act (CAA) Permit	532	338,110	1,367,698	8,704,495	10,410,303	
0093	IL State Medical Disciplinary	440	91,725	371,039	2,987,976	3,450,740	
0103	State Treasurer's Admin	370	176,085	712,287	-	888,372	
0117	St Appellate Defender Federal	290	-	-	97,740	97,740	
0118	Facility Licensing	482	34,815	140,832	860,119	1,035,766	
0129	State Gaming	565	1,331,686	5,386,836	23,311,181	30,029,703	
0129	State Gaming	444	4,017	16,250	136,837	157,104	
0131	Council on Dev Disabilities	558	28,790	116,457	592,444	737,691	
0137	Plugging & Restoration	422	7,365	29,791	1,849,623	1,886,779	
0141	Capital Development	511	607,260	2,456,441	6,878,376	9,942,077	
0141	Capital Development	422	34,146	138,124	806,702	978,972	
0141	Capital Development	507	25,442	102,916	913,285	1,041,643	
0144	SBE Special Purpose Trust	586	45,528	184,165	2,800,119	3,029,812	
0145	Explosives Regulatory	422	2,678	10,833	204,869	218,380	
0146	Aggregate Operations Regulatory	422	7,365	29,791	362,562	399,718	
0147	Coal Mining Regulatory	422	670	2,708	276,616	279,994	
0148	Mental Health Reporting	444	8,034	32,500	211,642	252,176	
0148	Mental Health Reporting	493	17,408	70,416	360,376	448,200	
0151	Reg CPA Admin & Disciplinary	440	16,069	65,000	753,297	834,366	
0152	State Crime Laboratory	493	39,502	159,791	-	199,293	
0156	Motor Vehicle Theft Prevention	546/350	5,356	21,667	427,980	455,003	
0159	SBE Teacher Certification Institution	586	10,043	40,625	1,801,878	1,852,546	
0161	SBE GED Testing Fund	684	3,348	13,542	320,734	337,624	
0163	Weights & Measures	406	222,282	899,160	1,455,713	2,577,155	
0163	Weights & Measures	360	3,348	13,542	396,413	413,303	
0166	State Police Merit BD Public Safety	591	-	-	6,342,612	6,342,612	
0167	Division of Corp Regis LLP	350	4,687	18,958	360,815	384,460	



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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
			\$	\$	\$
0085	IL Gaming Law Enforcement	492	-	(175,642)	(175,642)
0089	Subtitle D Management	532	150,114	(297,515)	(147,401)
0090	Special Federal Grant Project	295	-	(157,028)	(157,028)
0091	Clean Air Act (CAA) Permit	532	971,889	(3,116,573)	(2,144,684)
0093	IL State Medical Disciplinary	440	263,661	(987,822)	(724,161)
0103	State Treasurer's Admin	370	506,152	2,286,368	2,792,520
0117	St Appellate Defender Federal	290	-	(39,919)	(39,919)
0118	Facility Licensing	482	100,076	(106,884)	(6,808)
0129	State Gaming	565	3,827,896	(8,058,478)	(4,230,582)
0129	State Gaming	444	11,547	(20,894)	(9,347)
0131	Council on Dev Disabilities	558	82,755	(213,420)	(130,665)
0137	Plugging & Restoration	422	21,170	(481,084)	(459,914)
0141	Capital Development	511	1,745,552	24,573	1,770,125
0141	Capital Development	422	98,151	(218,990)	(120,839)
0141	Capital Development	507	73,132	(270,220)	(197,088)
0144	SBE Special Purpose Trust	586	130,868	(294,094)	(163,226)
0145	Explosives Regulatory	422	7,698	(34,011)	(26,313)
0146	Aggregate Operations Regulatory	422	21,170	(25,153)	(3,983)
0147	Coal Mining Regulatory	422	1,925	(87,098)	(85,173)
0148	Mental Health Reporting	444	23,094	(46,702)	(23,608)
0148	Mental Health Reporting	493	50,038	171,415	221,453
0151	Reg CPA Admin & Disciplinary	440	46,189	(224,721)	(178,532)
0152	State Crime Laboratory	493	113,547	502,053	615,600
0156	Motor Vehicle Theft Prevention	546/350	15,396	(113,957)	(98,561)
0159	SBE Teacher Certification Institution	586	28,868	137,507	166,375
0161	SBE GED Testing Fund	684	9,623	31,128	40,751
0163	Weights & Measures	406	638,945	(438,142)	200,803
0163	Weights & Measures	360	9,623	(55,709)	(46,086)
0166	State Police Merit BD Public Safety	591	-	19,241	19,241
0167	Division of Corp Regis LLP	350	13,472	(109,794)	(96,322)

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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0169	IL Independent Tax Tribunal	564	0.0003%		0.0000%	
0175	IL School Asbestos Abatement	482	0.0019%		0.0029%	
0177	CHIP Board Payroll Trust	527	0.0018%		0.0014%	
0182	Driver Services Administration	350	0.0000%		0.0000%	
0184	ICJIA Violence Prevention	546	0.0014%		0.0011%	
0185	Secretary of State Spec Lic Pl	350	0.0058%		0.0108%	
0193	Loc Govt Health Insurance Res	416	0.0028%		0.0049%	
0195	IPTIP Administrative Trust	370	0.0123%		0.0116%	
0199	Illinois Fisheries Management	422	0.0025%		0.0032%	
0203	Tchr Health Insurance Security	416	0.0068%		0.0065%	
0207	Pollution Control Board St Tr	532	0.0000%		0.0000%	
0209	State Police Firearm Services	493	0.0314%		0.0350%	
0211	DHS Technology Initiative	444	0.0048%		0.0049%	
0214	Brownfields Redevelopment	532	0.0050%		0.0039%	
0215	Capital Develop Brd Revolving	511	0.0000%		0.0000%	
0218	Professions Indirect Cost	440	0.0884%		0.0860%	
0218	Professions Indirect Cost	360	0.0023%		0.0022%	
0220	DCFS Children's Services	418	0.0000%		0.0003%	
0238	IL Health Facilities Planning	482	0.0043%		0.0042%	
0240	Emergency Public Health	482	0.0017%		0.0032%	
0242	ISAC Accounts Receivable	691	0.0008%		0.0000%	
0243	Credit Union	440	0.0149%		0.0146%	
0244	Savings & Resid Finance Reg	440	0.0157%		0.0146%	
0258	Nursing Dedicated & Professional	440/482	0.0114%		0.0098%	
0259	Optometric Licn & Disc Brd	440	0.0009%		0.0011%	
0261	Underground Resource Conserv	422	0.0011%		0.0049%	
0270	Water Revolving	532	0.0780%		0.0798%	
0274	Self-Insurers Administration	563	0.0032%		0.0033%	
0276	Drunk & Drugged Driving Prevention	444	0.0039%		0.0046%	
0285	Long Term Care Monitor/Receive	482	0.1047%		0.1164%	

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Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0169	IL Independent Tax Tribunal	564	\$ 120,280	\$ -		
0175	IL School Asbestos Abatement	482	761,772	1,272,786		
0177	CHIP Board Payroll Trust	527	721,678	614,448		
0182	Driver Services Administration	350	-	-		
0184	ICJIA Violence Prevention	546	561,305	482,781		
0185	Secretary of State Spec Lic Pl	350	2,325,408	4,740,030		
0193	Loc Govt Health Insurance Res	416	1,122,611	2,150,569		
0195	IPTIP Administrative Trust	370	4,931,470	5,091,144		
0199	Illinois Fisheries Management	422	1,002,331	1,404,453		
0203	Tchr Health Insurance Security	416	2,726,341	2,852,796		
0207	Pollution Control Board St Tr	532	-	-		
0209	State Police Firearm Services	493	12,589,280	15,361,209		
0211	DHS Technology Initiative	444	1,924,476	2,150,569		
0214	Brownfields Redevelopment	532	2,004,662	1,711,678		
0215	Capital Develop Brd Revolving	511	-	-		
0218	Professions Indirect Cost	440	35,442,432	37,744,685		
0218	Professions Indirect Cost	360	922,145	965,562		
0220	DCFCS Children's Services	418	-	131,668		
0238	IL Health Facilities Planning	482	1,724,010	1,843,345		
0240	Emergency Public Health	482	681,585	1,404,453		
0242	ISAC Accounts Receivable	691	320,746	-		
0243	Credit Union	440	5,973,894	6,407,819		
0244	Savings & Resid Finance Reg	440	6,294,640	6,407,819		
0258	Nursing Dedicated & Professional	440/482	4,570,630	4,301,139		
0259	Optometric Licn & Disc Brd	440	360,839	482,781		
0261	Underground Resource Conserv	422	441,026	2,150,569		
0270	Water Revolving	532	31,272,734	35,023,557		
0274	Self-Insurers Administration	563	1,282,984	1,448,343		
0276	Drunk & Drugged Driving Prevention	444	1,563,637	2,018,902		
0285	Long Term Care Monitor/Receive	482	41,977,631	51,086,993		

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Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
0169	IL Independent Tax Tribunal	564	\$ -	\$ -	\$ 82,887	\$ 82,887	
0175	IL School Asbestos Abatement	482	1,827	44,250	438,567	484,644	
0177	CHIP Board Payroll Trust	527	882	21,362	-	22,244	
0182	Driver Services Administration	350	-	-	-	-	
0184	ICJIA Violence Prevention	546	693	16,785	-	17,478	
0185	Secretary of State Spec Lic Pl	350	6,804	164,795	1,801,879	1,973,478	
0193	Loc Govt Health Insurance Res	416	3,087	74,768	756,789	834,644	
0195	IPTIP Administrative Trust	370	7,308	177,002	332,319	516,629	
0199	Illinois Fisheries Management	422	2,016	48,828	252,263	303,107	
0203	Tchr Health Insurance Security	416	4,095	99,182	-	103,277	
0207	Pollution Control Board St Tr	532	-	-	-	-	
0209	State Police Firearm Services	493	22,051	534,058	1,297,352	1,853,461	
0211	DHS Technology Initiative	444	3,087	74,768	544,290	622,145	
0214	Brownfields Redevelopment	532	2,457	59,509	-	61,966	
0215	Capital Develop Brd Revolving	511	-	-	-	-	
0218	Professions Indirect Cost	440	54,183	1,312,256	-	1,366,439	
0218	Professions Indirect Cost	360	1,386	33,569	-	34,955	
0220	DCFS Children's Services	418	189	4,578	127,661	132,428	
0238	IL Health Facilities Planning	482	2,646	64,087	-	66,733	
0240	Emergency Public Health	482	2,016	48,828	733,966	784,810	
0242	ISAC Accounts Receivable	691	-	-	180,627	180,627	
0243	Credit Union	440	9,199	222,778	-	231,977	
0244	Savings & Resid Finance Reg	440	9,199	222,778	-	231,977	
0258	Nursing Dedicated & Professional	440/482	6,174	149,536	-	155,710	
0259	Optometric Licn & Disc Brd	440	693	16,785	72,075	89,553	
0261	Underground Resource Conserv	422	3,087	74,768	1,479,942	1,557,797	
0270	Water Revolving	532	50,277	1,217,651	648,676	1,916,604	
0274	Self-Insurers Administration	563	2,079	50,354	36,038	88,471	
0276	Drunk & Drugged Driving Prevention	444	2,898	70,190	500,921	574,009	
0285	Long Term Care Monitor/Receive	482	73,337	1,776,123	4,216,394	6,065,854	

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Fund	Fund Name	Agency #	Deferred Inflows				Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
0169	IL Independent Tax Tribunal	564	\$ -	\$ -	\$ 108,113	\$ 108,113	
0175	IL School Asbestos Abatement	482	19,416	78,541	828,866	926,823	
0177	CHIP Board Payroll Trust	527	9,373	37,916	2,774,594	2,821,883	
0182	Driver Services Administration	350	-	-	1,796,885	1,796,885	
0184	ICJIA Violence Prevention	546	7,365	29,791	929,134	966,290	
0185	Secretary of State Spec Lic Pl	350	72,309	292,498	2,258,255	2,623,062	
0193	Loc Govt Health Insurance Res	416	32,807	132,707	614,608	780,122	
0195	IPTIP Administrative Trust	370	77,665	314,164	1,274,529	1,666,358	
0199	Illinois Fisheries Management	422	21,425	86,666	1,478,648	1,586,739	
0203	Tchr Health Insurance Security	416	43,519	176,040	562,415	781,974	
0207	Pollution Control Board St Tr	532	-	-	156,385	156,385	
0209	State Police Firearm Services	493	234,334	947,910	3,155,630	4,337,874	
0211	DHS Technology Initiative	444	32,807	132,707	-	165,514	
0214	Brownfields Redevelopment	532	26,111	105,624	1,326,404	1,458,139	
0215	Capital Develop Brd Revolving	511	-	-	8,132,035	8,132,035	
0218	Professions Indirect Cost	440	575,792	2,329,150	8,766,689	11,671,631	
0218	Professions Indirect Cost	360	14,730	59,583	392,600	466,913	
0220	DCF's Children's Services	418	2,009	8,125	27,629	37,763	
0238	IL Health Facilities Planning	482	28,120	113,749	1,030,142	1,172,011	
0240	Emergency Public Health	482	21,425	86,666	410,512	518,603	
0242	ISAC Accounts Receivable	691	-	-	288,301	288,301	
0243	Credit Union	440	97,751	395,414	1,677,728	2,170,893	
0244	Savings & Resid Finance Reg	440	97,751	395,414	1,828,656	2,321,821	
0258	Nursing Dedicated & Professional	440/482	65,614	265,415	780,163	1,111,192	
0259	Optometric Licn & Disc Brd	440	7,365	29,791	125,369	162,525	
0261	Underground Resource Conserv	422	32,807	132,707	1,642,046	1,807,560	
0270	Water Revolving	532	534,281	2,161,234	8,422,223	11,117,738	
0274	Self-Insurers Administration	563	22,094	89,374	149,612	261,080	
0276	Drunk & Drugged Driving Prevention	444	30,798	124,582	175,933	331,313	
0285	Long Term Care Monitor/Receive	482	779,328	3,152,477	10,278,821	14,210,626	

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Fund	Fund Name	Agency #	OPEB Expense		Total Employer OPEB Expense
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
0169	IL Independent Tax Tribunal	564	\$ -	\$ 328	\$ 328
0175	IL School Asbestos Abatement	482	55,811	(145,213)	(89,402)
0177	CHIP Board Payroll Trust	527	26,943	(967,651)	(940,708)
0182	Driver Services Administration	350	-	(674,322)	(674,322)
0184	ICJIA Violence Prevention	546	21,170	(361,397)	(340,227)
0185	Secretary of State Spec Lic Pl	350	207,850	(316,425)	(108,575)
0193	Loc Govt Health Insurance Res	416	94,302	(23,791)	70,511
0195	IPTIP Administrative Trust	370	223,246	(250,832)	(27,586)
0199	Illinois Fisheries Management	422	61,585	(461,165)	(399,580)
0203	Tchr Health Insurance Security	416	125,095	(204,179)	(79,084)
0207	Pollution Control Board St Tr	532	-	(63,870)	(63,870)
0209	State Police Firearm Services	493	673,587	(859,219)	(185,632)
0211	DHS Technology Initiative	444	94,302	216,270	310,572
0214	Brownfields Redevelopment	532	75,057	(405,974)	(330,917)
0215	Capital Develop Brd Revolving	511	-	(3,321,232)	(3,321,232)
0218	Professions Indirect Cost	440	1,655,099	(2,912,295)	(1,257,196)
0218	Professions Indirect Cost	360	42,340	(146,874)	(104,534)
0220	DCFS Children's Services	418	5,774	25,260	31,034
0238	IL Health Facilities Planning	482	80,830	(367,554)	(286,724)
0240	Emergency Public Health	482	61,585	24,362	85,947
0242	ISAC Accounts Receivable	691	-	(3,220)	(3,220)
0243	Credit Union	440	280,982	(575,325)	(294,343)
0244	Savings & Resid Finance Reg	440	280,982	(630,951)	(349,969)
0258	Nursing Dedicated & Professional	440/482	188,604	(219,752)	(31,148)
0259	Optometric Licn & Disc Brd	440	21,170	(31,335)	(10,165)
0261	Underground Resource Conserv	422	94,302	(305,073)	(210,771)
0270	Water Revolving	532	1,535,777	(2,978,073)	(1,442,296)
0274	Self-Insurers Administration	563	63,510	(42,486)	21,024
0276	Drunk & Drugged Driving Prevention	444	88,529	68,224	156,753
0285	Long Term Care Monitor/Receive	482	2,240,157	(2,731,774)	(491,617)

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0286	IL Affordable Housing Trust	492	0.0000%		0.0003%	
0287	Home Care Services Agy Licensure	482	0.0068%		0.0068%	
0288	Community Water Supply Lab	532	0.0055%		0.0054%	
0290	Fertilizer Control	406	0.0085%		0.0081%	
0292	Security Investors Education	350	0.0006%		0.0006%	
0294	Used Tire Management	532/482	0.0342%		0.0325%	
0298	Natural Areas Acquisition	422	0.0367%		0.0346%	
0299	Open Space Lands Acquis&Devel	422	0.0059%		0.0070%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		0.0008%	
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		0.0000%	
0326	African American HIV/Aids	482	0.0001%		0.0000%	
0327	Tattoo & Body Prong Estab Regis	482	0.0006%		0.0000%	
0329	County Provider Trust	478	0.0250%		0.0206%	
0333	Federal Support Agreement Rev	466	0.0705%		0.0659%	
0335	Criminal Justice Info Projects	546	0.0006%		0.0008%	
0336	Environmental Lab Certificate	532	0.0015%		0.0014%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0001%		0.0000%	
0340	Public Health Lab Serv Rev	482	0.0035%		0.0008%	
0342	Audit Expense	103	0.0039%		0.0060%	
0344	Care Prov for Persons with DD	478	0.0009%		0.0008%	
0345	Long Term Care Provider	478	0.0030%		0.0036%	
0345	Long Term Care Provider	482	0.0031%		0.0035%	
0350	ICCB Federal Trust	684	0.0023%		0.0002%	
0357	Child Labor Enforcement	452	0.0033%		0.0027%	
0359	IMSA Special Purposes Trust Fund	692	0.0008%		0.0016%	
0360	Lead Poisoning Screening	482	0.0057%		0.0197%	
0362	Securities Audit & Enforcement	350	0.0432%		0.0385%	
0363	Dept of Business Serv Sp Ops	350	0.0671%		0.0692%	
0368	Drug Treatment	444	0.0032%		0.0006%	
0369	Feed Control	406	0.0104%		0.0097%	

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0286	IL Affordable Housing Trust	492	\$ -	\$ -	\$ 131,668	
0287	Home Care Services Agy Licensure	482	2,726,341	2,984,463		
0288	Community Water Supply Lab	532	2,205,129	2,370,015		
0290	Fertilizer Control	406	3,407,926	3,555,023		
0292	Security Investors Education	350	240,559	263,335		
0294	Used Tire Management	532/482	13,711,891	14,263,980		
0298	Natural Areas Acquisition	422	14,714,222	15,185,652		
0299	Open Space Lands Acquis&Devel	422	2,365,502	3,072,242		
0318	ICJIA Vio Prevent Sp Prj	546	-	351,113		
0318	ICJIA Vio Prevent Sp Prj	482	-	-		
0326	African American HIV/Aids	482	40,093	-		
0327	Tattoo & Body Prong Estab Regis	482	240,559	-		
0329	County Provider Trust	478	10,023,312	9,041,169		
0333	Federal Support Agreement Rev	466	28,265,740	28,922,962		
0335	Criminal Justice Info Projects	546	240,559	351,113		
0336	Environmental Lab Certificate	532	601,399	614,448		
0339	Illinois Community College Board Contracts and Grants Fund	684	40,093	-		
0340	Public Health Lab Serv Rev	482	1,403,264	351,113		
0342	Audit Expense	103	1,563,637	2,633,350		
0344	Care Prov for Persons with DD	478	360,839	351,113		
0345	Long Term Care Provider	478	1,202,797	1,580,010		
0345	Long Term Care Provider	482	1,242,891	1,536,121		
0350	ICCB Federal Trust	684	922,145	87,778		
0357	Child Labor Enforcement	452	1,323,077	1,185,008		
0359	IMSA Special Purposes Trust Fund	692	320,746	702,227		
0360	Lead Poisoning Screening	482	2,285,315	8,646,166		
0362	Securities Audit & Enforcement	350	17,320,283	16,897,330		
0363	Dept of Business Serv Sp Ops	350	26,902,570	30,371,305		
0368	Drug Treatment	444	1,282,984	263,335		
0369	Feed Control	406	4,169,698	4,257,249		



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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Experience	Deferred Outflows			Total Deferred Outflows of Resources
				Difference between Expected & Actual	Changes in Assumptions	Changes in Proportion	
0286	IL Affordable Housing Trust	492	\$ 189	\$ 4,578	\$ 186,305	\$ 191,072	
0287	Home Care Services Agy Licensure	482	4,284	103,760	580,205	688,249	
0288	Community Water Supply Lab	532	3,402	82,397	-	85,799	
0290	Fertilizer Control	406	5,103	123,596	1,231,534	1,360,233	
0292	Security Investors Education	350	378	9,155	-	9,533	
0294	Used Tire Management	532/482	20,476	495,911	-	516,387	
0298	Natural Areas Acquisition	422	21,799	527,954	547,349	1,097,102	
0299	Open Space Lands Acquis&Devel	422	4,410	106,812	616,138	727,360	
0318	ICJIA Vio Prevent Sp Prj	546	504	12,207	855,198	867,909	
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	
0326	African American HIV/Aids	482	-	-	27,629	27,629	
0327	Tattoo & Body Prong Estab Regis	482	-	-	165,773	165,773	
0329	County Provider Trust	478	12,979	314,331	-	327,310	
0333	Federal Support Agreement Rev	466	41,520	1,005,554	-	1,047,074	
0335	Criminal Justice Info Projects	546	504	12,207	72,076	84,787	
0336	Environmental Lab Certificate	532	882	21,362	175,933	198,177	
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-	
0340	Public Health Lab Serv Rev	482	504	12,207	234,578	247,289	
0342	Audit Expense	103	3,780	91,553	1,834,311	1,929,644	
0344	Care Prov for Persons with DD	478	504	12,207	19,548	32,259	
0345	Long Term Care Provider	478	2,268	54,932	216,225	273,425	
0345	Long Term Care Provider	482	2,205	53,406	261,439	317,050	
0350	ICCB Federal Trust	684	126	3,052	635,463	638,641	
0357	Child Labor Enforcement	452	1,701	41,199	-	42,900	
0359	IMSA Special Purposes Trust Fund	692	1,008	24,414	315,929	341,351	
0360	Lead Poisoning Screening	482	12,412	300,598	6,454,328	6,767,338	
0362	Securities Audit & Enforcement	350	24,257	587,463	-	611,720	
0363	Dept of Business Serv Sp Ops	350	43,599	1,055,908	756,788	1,856,295	
0368	Drug Treatment	444	378	9,155	-	9,533	
0369	Feed Control	406	6,111	148,010	555,428	709,549	

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Difference between Expected & Actual Experience	Deferred Inflows			Total Deferred Inflows of Resources
				Changes in Assumptions	Changes in Proportion	Resources	
0286	IL Affordable Housing Trust	492	\$ 2,009	\$ 8,125	\$ 110,515	\$	120,649
0287	Home Care Services Agy Licensure	482	45,528	184,165	508,252		737,945
0288	Community Water Supply Lab	532	36,154	146,249	342,037		524,440
0290	Fertilizer Control	406	54,232	219,373	917,757		1,191,362
0292	Security Investors Education	350	4,017	16,250	47,176		67,443
0294	Used Tire Management	532/482	217,596	880,202	3,277,484		4,375,282
0298	Natural Areas Acquisition	422	231,656	937,077	1,806,684		2,975,417
0299	Open Space Lands Acquis&Devel	422	46,867	189,582	-		236,449
0318	ICJIA Vio Prevent Sp Prj	546	5,356	21,667	801,236		828,259
0318	ICJIA Vio Prevent Sp Prj	482	-	-	195,482		195,482
0326	African American HIV/Aids	482	-	-	36,038		36,038
0327	Tattoo & Body Prong Estab Regis	482	-	-	216,225		216,225
0329	County Provider Trust	478	137,922	557,913	4,790,301		5,486,136
0333	Federal Support Agreement Rev	466	441,217	1,784,779	5,742,577		7,968,573
0335	Criminal Justice Info Projects	546	5,356	21,667	19,548		46,571
0336	Environmental Lab Certificate	532	9,373	37,916	174,182		221,471
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	418,147		418,147
0340	Public Health Lab Serv Rev	482	5,356	21,667	1,608,478		1,635,501
0342	Audit Expense	103	40,172	162,499	-		202,671
0344	Care Prov for Persons with DD	478	5,356	21,667	63,667		90,690
0345	Long Term Care Provider	478	24,103	97,499	911,217		1,032,819
0345	Long Term Care Provider	482	23,433	94,791	193,403		311,627
0350	ICCB Federal Trust	684	1,339	5,417	756,790		763,546
0357	Child Labor Enforcement	452	18,077	73,124	487,819		579,020
0359	IMSA Special Purposes Trust Fund	692	10,712	43,333	97,740		151,785
0360	Lead Poisoning Screening	482	131,897	533,538	410,512		1,075,947
0362	Securities Audit & Enforcement	350	257,767	1,042,701	5,656,632		6,957,100
0363	Dept of Business Serv Sp Ops	350	463,312	1,874,153	4,946,037		7,283,502
0368	Drug Treatment	444	4,017	16,250	1,265,910		1,286,177
0369	Feed Control	406	64,944	262,706	252,262		579,912

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Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0286	IL Affordable Housing Trust	492	\$ 5,774	\$ 22,804	\$ 28,578
0287	Home Care Services Agy Licensure	482	130,868	(22,719)	108,149
0288	Community Water Supply Lab	532	103,925	(123,742)	(19,817)
0290	Fertilizer Control	406	155,887	221,724	377,611
0292	Security Investors Education	350	11,547	(16,787)	(5,240)
0294	Used Tire Management	532/482	625,473	(1,102,160)	(476,687)
0298	Natural Areas Acquisition	422	665,888	(293,522)	372,366
0299	Open Space Lands Acquis&Devel	422	134,717	177,922	312,639
0318	ICJIA Vio Prevent Sp Prj	546	15,396	45,795	61,191
0318	ICJIA Vio Prevent Sp Prj	482	-	(79,838)	(79,838)
0326	African American HIV/Aids	482	-	110	110
0327	Tattoo & Body Prong Estab Regis	482	-	657	657
0329	County Provider Trust	478	396,454	(1,517,644)	(1,121,190)
0333	Federal Support Agreement Rev	466	1,268,267	(1,852,337)	(584,070)
0335	Criminal Justice Info Projects	546	15,396	9,404	24,800
0336	Environmental Lab Certificate	532	26,943	19,146	46,089
0339	Illinois Community College Board Contracts and Grants Fund	684	-	(137,458)	(137,458)
0340	Public Health Lab Serv Rev	482	15,396	(341,380)	(325,984)
0342	Audit Expense	103	115,472	525,868	641,340
0344	Care Prov for Persons with DD	478	15,396	(9,512)	5,884
0345	Long Term Care Provider	478	69,283	(280,292)	(211,009)
0345	Long Term Care Provider	482	67,359	21,057	88,416
0350	ICCB Federal Trust	684	3,849	19,901	23,750
0357	Child Labor Enforcement	452	51,962	(145,714)	(93,752)
0359	IMSA Special Purposes Trust Fund	692	30,793	38,431	69,224
0360	Lead Poisoning Screening	482	379,133	1,498,360	1,877,493
0362	Securities Audit & Enforcement	350	740,945	(1,818,654)	(1,077,709)
0363	Dept of Business Serv Sp Ops	350	1,331,777	(1,537,235)	(205,458)
0368	Drug Treatment	444	11,547	(355,406)	(343,859)
0369	Feed Control	406	186,680	163,510	350,190

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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0370	Tanning Facility Permit	482	0.0000%		0.0011%	
0372	Plumbing Licensure & Program	482	0.0081%		0.0120%	
0384	Tax Compliance & Admin	492	0.3301%		0.2958%	
0386	Appraisal Administration	440	0.0041%		0.0033%	
0387	Small Bus Environmental Assist	420	0.0016%		0.0020%	
0394	Gaining Early Awareness & Read	444	0.0000%		0.0000%	
0396	Senior Health Insurance Prog	402/446	0.0055%		0.0050%	
0398	EMS Assistance	482	0.0000%		0.0001%	
0408	DHS Special Purpose Trust	444	0.0415%		0.0340%	
0410	SBE Federal Dept of Agriculture	586	0.0331%		0.0361%	
0421	Public Aid Recoveries Trust	478	0.2023%		0.1884%	
0425	IL Power Agency Operations	360/445	0.0049%		0.0060%	
0428	Supreme Court Historic Preserv	210	0.0020%		0.0028%	
0434	Court of Claims Admin & Grant	528	0.0006%		0.0000%	
0435	Charitable Trust Stabilization Fund	370	0.0021%		0.0009%	
0438	IL State Fair	406	0.0004%		0.0007%	
0440	Agricultural Master	406	0.0071%		0.0070%	
0445	Sex Offender Investigation	493	0.0007%		0.0005%	
0447	GI Education	497	0.0043%		0.0042%	
0449	Interpreters for the Deaf	526	0.0000%		0.0006%	
0453	Monitoring Device Driving Permit	350	0.0062%		0.0124%	
0455	IL State Toll Highway Revenue	557	0.3495%		0.2995%	
0473	Teachers Retirement System	593	0.1631%		0.1602%	
0476	Wholesale Meat	406	0.0460%		0.0414%	
0477	Judges Retirement System	275	0.0000%		0.0000%	
0480	Secretary of State ID Security	350	0.0042%		0.0071%	
0481	General Assembly Retirement	131	0.0000%		0.0000%	
0483	Secretary of State Spec Serv	350	0.0222%		0.0321%	
0484	Nuclear Civil Protection Planning Fund	588	0.0004%		0.0004%	
0488	Criminal Justice Trust	546	0.0168%		0.0156%	

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Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0370	Tanning Facility Permit	482	\$ -	\$ -	\$ 482,781	\$ 482,781
0372	Plumbing Licensure & Program	482	3,247,553		5,266,700	5,266,700
0384	Tax Compliance & Admin	492	132,347,813		129,824,162	129,824,162
0386	Appraisal Administration	440	1,643,823		1,448,343	1,448,343
0387	Small Bus Environmental Assist	420	641,492		877,783	877,783
0394	Gaining Early Awareness & Read	444	-		-	-
0396	Senior Health Insurance Prog	402/446	2,205,129		2,194,458	2,194,458
0398	EMS Assistance	482	-		43,889	43,889
0408	DHS Special Purpose Trust	444	16,638,698		14,922,317	14,922,317
0410	SBE Federal Dept of Agriculture	586	13,270,865		15,843,990	15,843,990
0421	Public Aid Recoveries Trust	478	81,108,642		82,687,194	82,687,194
0425	IL Power Agency Operations	360/445	1,964,569		2,633,350	2,633,350
0428	Supreme Court Historic Preserv	210	801,865		1,228,897	1,228,897
0434	Court of Claims Admin & Grant	528	240,559		-	-
0435	Charitable Trust Stabilization Fund	370	841,958		395,003	395,003
0438	IL State Fair	406	160,373		307,224	307,224
0440	Agricultural Master	406	2,846,621		3,072,242	3,072,242
0445	Sex Offender Investigation	493	280,653		219,446	219,446
0447	GI Education	497	1,724,010		1,843,345	1,843,345
0449	Interpreters for the Deaf	526	-		263,335	263,335
0453	Monitoring Device Driving Permit	350	2,485,781		5,442,257	5,442,257
0455	IL State Toll Highway Revenue	557	140,125,903		131,448,061	131,448,061
0473	Teachers Retirement System	593	65,392,088		70,310,449	70,310,449
0476	Wholesale Meat	406	18,442,894		18,170,116	18,170,116
0477	Judges Retirement System	275	-		-	-
0480	Secretary of State ID Security	350	1,683,916		3,116,131	3,116,131
0481	General Assembly Retirement	131	-		-	-
0483	Secretary of State Spec Serv	350	8,900,701		14,088,423	14,088,423
0484	Nuclear Civil Protection Planning Fund	588	160,373		175,557	175,557
0488	Criminal Justice Trust	546	6,735,666		6,846,710	6,846,710

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Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
0370	Tanning Facility Permit	482	\$ 693	\$ 16,785	\$ 396,413	\$ 413,891	
0372	Plumbing Licensure & Program	482	7,560	183,105	1,405,466	1,596,131	
0384	Tax Compliance & Admin	492	186,366	4,513,550	78,106,679	82,806,595	
0386	Appraisal Administration	440	2,079	50,354	-	52,433	
0387	Small Bus Environmental Assist	420	1,260	30,518	144,150	175,928	
0394	Gaining Early Awareness & Read	444	-	-	-	-	
0396	Senior Health Insurance Prog	402/446	3,150	76,294	175,933	255,377	
0398	EMS Assistance	482	63	1,526	55,586	57,175	
0408	DHS Special Purpose Trust	444	21,421	518,799	-	540,220	
0410	SBE Federal Dept of Agriculture	586	22,744	550,842	1,081,128	1,654,714	
0421	Public Aid Recoveries Trust	478	118,700	2,874,756	-	2,993,456	
0425	IL Power Agency Operations	360/445	3,780	91,553	451,671	547,004	
0428	Supreme Court Historic Preserv	210	1,764	42,725	288,300	332,789	
0434	Court of Claims Admin & Grant	528	-	-	-	-	
0435	Charitable Trust Stabilization Fund	370	567	13,733	312,770	327,070	
0438	IL State Fair	406	441	10,681	218,628	229,750	
0440	Agricultural Master	406	4,410	106,812	-	111,222	
0445	Sex Offender Investigation	493	315	7,629	55,258	63,202	
0447	GI Education	497	2,646	64,087	136,837	203,570	
0449	Interpreters for the Deaf	526	378	9,155	216,225	225,758	
0453	Monitoring Device Driving Permit	350	7,812	189,209	2,508,004	2,705,025	
0455	IL State Toll Highway Revenue	557	188,697	4,570,007	26,938,101	31,696,805	
0473	Teachers Retirement System	593	100,932	2,444,458	-	2,545,390	
0476	Wholesale Meat	406	26,084	631,714	-	657,798	
0477	Judges Retirement System	275	-	-	-	-	
0480	Secretary of State ID Security	350	4,473	108,337	1,127,977	1,240,787	
0481	General Assembly Retirement	131	-	-	-	-	
0483	Secretary of State Spec Serv	350	20,224	489,807	3,567,719	4,077,750	
0484	Nuclear Civil Protection Planning Fund	588	252	6,104	97,740	104,096	
0488	Criminal Justice Trust	546	9,829	238,037	1,172,890	1,420,756	

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Fund	Fund Name	Agency #	Difference between Expected & Actual	Deferred Inflows			Total Deferred Inflows of Resources
				Experience	Assumptions	Proportion	
0370	Tanning Facility Permit	482	\$ 7,365	\$ 29,791	\$ 136,837	\$ 173,993	
0372	Plumbing Licensure & Program	482	80,343	324,998	1,170,037	1,575,378	
0384	Tax Compliance & Admin	492	1,980,457	8,011,192	24,265,715	34,257,364	
0386	Appraisal Administration	440	22,094	89,374	661,023	772,491	
0387	Small Bus Environmental Assist	420	13,391	54,166	223,111	290,668	
0394	Gaining Early Awareness & Read	444	-	-	175,933	175,933	
0396	Senior Health Insurance Prog	402/446	33,476	135,416	207,816	376,708	
0398	EMS Assistance	482	670	2,708	1,022,267	1,025,645	
0408	DHS Special Purpose Trust	444	227,639	920,827	5,007,181	6,155,647	
0410	SBE Federal Dept of Agriculture	586	241,699	977,701	1,023,040	2,242,440	
0421	Public Aid Recoveries Trust	478	1,261,386	5,102,463	21,394,841	27,758,690	
0425	IL Power Agency Operations	360/445	40,172	162,499	117,289	319,960	
0428	Supreme Court Historic Preserv	210	18,747	75,833	398,270	492,850	
0434	Court of Claims Admin & Grant	528	-	-	346,289	346,289	
0435	Charitable Trust Stabilization Fund	370	6,026	24,375	432,450	462,851	
0438	IL State Fair	406	4,687	18,958	-	23,645	
0440	Agricultural Master	406	46,867	189,582	339,955	576,404	
0445	Sex Offender Investigation	493	3,348	13,542	91,623	108,513	
0447	GI Education	497	28,120	113,749	257,068	398,937	
0449	Interpreters for the Deaf	526	4,017	16,250	19,548	39,815	
0453	Monitoring Device Driving Permit	350	83,021	335,831	1,298,554	1,717,406	
0455	IL State Toll Highway Revenue	557	2,005,229	8,111,400	35,377,551	45,494,180	
0473	Teachers Retirement System	593	1,072,580	4,338,719	10,334,558	15,745,857	
0476	Wholesale Meat	406	277,184	1,121,242	2,797,282	4,195,708	
0477	Judges Retirement System	275	-	-	1,616,018	1,616,018	
0480	Secretary of State ID Security	350	47,536	192,290	1,094,697	1,334,523	
0481	General Assembly Retirement	131	-	-	417,819	417,819	
0483	Secretary of State Spec Serv	350	214,918	869,369	9,948,456	11,032,743	
0484	Nuclear Civil Protection Planning Fund	588	2,678	10,833	27,628	41,139	
0488	Criminal Justice Trust	546	104,446	422,497	2,311,212	2,838,155	

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Fund	Fund Name	Agency #	OPEB Expense		Total Employer OPEB Expense
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
0370	Tanning Facility Permit	482	\$ 21,170	\$ 39,742	\$ 60,912
0372	Plumbing Licensure & Program	482	230,944	(91,672)	139,272
0384	Tax Compliance & Admin	492	5,692,769	17,041,409	22,734,178
0386	Appraisal Administration	440	63,510	(209,366)	(145,856)
0387	Small Bus Environmental Assist	420	38,491	(53,867)	(15,376)
0394	Gaining Early Awareness & Read	444	-	(71,854)	(71,854)
0396	Senior Health Insurance Prog	402/446	96,227	19,584	115,811
0398	EMS Assistance	482	1,925	(309,025)	(307,100)
0408	DHS Special Purpose Trust	444	654,341	(1,503,815)	(849,474)
0410	SBE Federal Dept of Agriculture	586	694,756	(94,988)	599,768
0421	Public Aid Recoveries Trust	478	3,625,820	(6,746,714)	(3,120,894)
0425	IL Power Agency Operations	360/445	115,472	65,330	180,802
0428	Supreme Court Historic Preserv	210	53,887	(60,857)	(6,970)
0434	Court of Claims Admin & Grant	528	-	(95,354)	(95,354)
0435	Charitable Trust Stabilization Fund	370	17,321	23,419	40,740
0438	IL State Fair	406	13,472	61,291	74,763
0440	Agricultural Master	406	134,717	(105,524)	29,193
0445	Sex Offender Investigation	493	9,623	(7,765)	1,858
0447	GI Education	497	80,830	(23,229)	57,601
0449	Interpreters for the Deaf	526	11,547	44,177	55,724
0453	Monitoring Device Driving Permit	350	238,642	237,035	475,677
0455	IL State Toll Highway Revenue	557	5,763,977	(2,853,591)	2,910,386
0473	Teachers Retirement System	593	3,083,102	(3,450,553)	(367,451)
0476	Wholesale Meat	406	796,757	(773,501)	23,256
0477	Judges Retirement System	275	-	(535,942)	(535,942)
0480	Secretary of State ID Security	350	136,642	(168,571)	(31,929)
0481	General Assembly Retirement	131	-	(138,387)	(138,387)
0483	Secretary of State Spec Serv	350	617,775	(2,326,556)	(1,708,781)
0484	Nuclear Civil Protection Planning Fund	588	7,698	31,116	38,814
0488	Criminal Justice Trust	546	300,227	(223,883)	76,344



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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0491	Federal Aid Disaster	588	0.0027%		0.0035%	
0495	Old Age Survivors Insurance	444	0.3121%		0.2990%	
0497	Federal Civil Prepared Admin	588	0.0001%		0.0001%	
0502	Early Intervention Service Rev	444	0.0082%		0.0084%	
0505	Athletics Supervision and Reg	440	0.0000%		0.0000%	
0506	Small Business Credit Initiaty	420	0.0003%		0.0011%	
0514	State Asset Forfeiture	493	0.0012%		0.0024%	
0523	Dept of Corrections Reimburse	425	0.0061%		0.0071%	
0523	Dept of Corrections Reimburse	426	0.0080%		0.0050%	
0524	Health Facilities Plan Review	482	0.0047%		0.0066%	
0531	Energy Efficiency Portfolio	420	0.0000%		0.0000%	
0533	Attorney General Tobacco	340	0.0077%		0.0134%	
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1316%		0.1107%	
0535	Sex Offender Registration	493	0.0010%		0.0011%	
0536	Leads Maintenance	493	0.0028%		0.0023%	
0537	State Offender DNA Identification	493	0.0025%		0.0033%	
0538	IL Historic Sites	422	0.0063%		0.0020%	
0539	Death Penalty Abolition	546	0.0003%		0.0001%	
0542	Ag Court Order & Vol Comply	340	0.0464%		0.0523%	
0546	Public Pension Regulation	446	0.0063%		0.0060%	
0549	IL Charity Bureau	340	0.0119%		0.0127%	
0550	Supplemental Low Income Energy	420	0.0082%		0.0077%	
0560	SBE Federal Agency Services	586	0.0004%		0.0014%	
0561	SBE Federal Dept of Education	586	0.0711%		0.0721%	
0562	Pawnbroker Regulation	440	0.0006%		0.0005%	
0566	DCFS Federal Projects	418	0.0008%		0.0001%	
0568	School Infrastructure	511	0.0000%		0.0000%	
0568	School Infrastructure	586	0.0007%		0.0011%	
0568	School Infrastructure	507	0.0004%		0.0004%	
0576	Pesticide Control	406/482	0.0335%		0.0301%	

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Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0491	Federal Aid Disaster	588	\$ 1,082,518	\$ -	1,536,121	
0495	Old Age Survivors Insurance	444	125,131,029		131,228,615	
0497	Federal Civil Prepared Admin	588	40,093		43,889	
0502	Early Intervention Service Rev	444	3,287,646		3,686,690	
0505	Athletics Supervision and Reg	440	-		-	
0506	Small Business Credit Initiativ	420	120,280		482,781	
0514	State Asset Forfeiture	493	481,119		1,053,340	
0523	Dept of Corrections Reimburse	425	2,445,688		3,116,131	
0523	Dept of Corrections Reimburse	426	3,207,460		2,194,458	
0524	Health Facilities Plan Review	482	1,884,383		2,896,685	
0531	Energy Efficiency Portfolio	420	-		-	
0533	Attorney General Tobacco	340	3,087,180		5,881,149	
0534	IL Workers' Comp Comm Operatns	563/446/360	52,762,715		48,585,310	
0535	Sex Offender Registration	493	400,932		482,781	
0536	Leads Maintenance	493	1,122,611		1,009,451	
0537	State Offender DNA Identification	493	1,002,331		1,448,343	
0538	IL Historic Sites	422	2,525,875		877,783	
0539	Death Penalty Abolition	546	120,280		43,889	
0542	Ag Court Order & Vol Comply	340	18,603,267		22,954,035	
0546	Public Pension Regulation	446	2,525,875		2,633,350	
0549	IL Charity Bureau	340	4,771,097		5,573,924	
0550	Supplemental Low Income Energy	420	3,287,646		3,379,466	
0560	SBE Federal Agency Services	586	160,373		614,448	
0561	SBE Federal Dept of Education	586	28,506,300		31,644,091	
0562	Pawnbroker Regulation	440	240,559		219,446	
0566	DCFPS Federal Projects	418	320,746		43,889	
0568	School Infrastructure	511	-		-	
0568	School Infrastructure	586	280,653		482,781	
0568	School Infrastructure	507	160,373		175,557	
0576	Pesticide Control	406/482	13,431,238		13,210,640	

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

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Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
0491	Federal Aid Disaster	588	\$ 2,205	\$ 53,406	\$ 288,300	\$ 343,911	
0495	Federal Age Survivors Insurance	444	188,382	4,562,378	-	4,750,760	
0497	Federal Civil Prepared Admin	588	63	1,526	-	1,589	
0502	Early Intervention Service Rev	444	5,292	128,174	127,333	260,799	
0505	Athletics Supervision and Reg	440	-	-	-	-	
0506	Small Business Credit Initiatv	420	693	16,785	288,301	305,779	
0514	State Asset Forfeiture	493	1,512	36,621	542,966	581,099	
0523	Dept of Corrections Reimburse	425	4,473	108,337	470,891	583,701	
0523	Dept of Corrections Reimburse	426	3,150	76,294	674,559	754,003	
0524	Health Facilities Plan Review	482	4,158	100,708	684,713	789,579	
0531	Energy Efficiency Portfolio	420	-	-	-	-	
0533	Attorney General Tobacco	340	8,443	204,468	2,054,141	2,267,052	
0534	IL Workers' Comp Comm Operatns	563/446/360	69,745	1,689,148	-	1,758,893	
0535	Sex Offender Registration	493	693	16,785	146,554	164,032	
0536	Leads Maintenance	493	1,449	35,095	-	36,544	
0537	State Offender DNA Identification	493	2,079	50,354	288,301	340,734	
0538	IL Historic Sites	422	1,260	30,518	1,740,616	1,772,394	
0539	Death Penalty Abolition	546	63	1,526	-	1,589	
0542	Ag Court Order & Vol Comply	340	32,951	798,035	2,457,763	3,288,749	
0546	Public Pension Regulation	446	3,780	91,553	-	95,333	
0549	IL Charity Bureau	340	8,002	193,787	288,301	490,090	
0550	Supplemental Low Income Energy	420	4,851	117,493	1,322,263	1,444,607	
0560	SBE Federal Agency Services	586	882	21,362	360,375	382,619	
0561	SBE Federal Dept of Education	586	45,426	1,100,159	360,376	1,505,961	
0562	Pawnbroker Regulation	440	315	7,629	110,515	118,459	
0566	DCFS Federal Projects	418	63	1,526	-	1,589	
0568	School Infrastructure	511	-	-	-	-	
0568	School Infrastructure	586	693	16,785	241,890	259,368	
0568	School Infrastructure	507	252	6,104	-	6,356	
0576	Pesticide Control	406/482	18,964	459,290	-	478,254	

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Fund	Fund Name	Agency #	Experience	Deferred Inflows			Total Deferred Inflows of Resources
				Assumptions	Proportion	Changes in Proportion	
			Difference between Expected & Actual				
0491	Federal Aid Disaster	588	\$ 23,433	\$ 94,791	\$ 728,509	\$	846,733
0495	Federal Age Survivors Insurance	444	2,001,882	8,097,858	30,260,295		40,360,035
0497	Federal Civil Prepared Admin	588	670	2,708	219,724		223,102
0502	Early Intervention Service Rev	444	56,240	227,498	410,512		694,250
0505	Athletics Supervision and Reg	440	-	-	156,385		156,385
0506	Small Business Credit Initiatv	420	7,365	29,791	196,788		233,944
0514	State Asset Forfeiture	493	16,069	65,000	97,740		178,809
0523	Dept of Corrections Reimburse	425	47,536	192,290	390,963		630,789
0523	Dept of Corrections Reimburse	426	33,476	135,416	1,081,127		1,250,019
0524	Health Facilities Plan Review	482	44,189	178,749	597,140		820,078
0531	Energy Efficiency Portfolio	420	-	-	5,790,052		5,790,052
0533	Attorney General Tobacco	340	89,716	362,914	4,441,944		4,894,574
0534	IL Workers' Comp Comm Operatns	563/446/360	741,165	2,998,103	14,485,882		18,225,150
0535	Sex Offender Registration	493	7,365	29,791	78,193		115,349
0536	Leads Maintenance	493	15,399	62,291	610,247		687,937
0537	State Offender DNA Identification	493	22,094	89,374	886,975		998,443
0538	IL Historic Sites	422	13,391	54,166	2,937,534		3,005,091
0539	Death Penalty Abolition	546	670	2,708	1,050,017		1,053,395
0542	Ag Court Order & Vol Comply	340	350,162	1,416,448	3,655,506		5,422,116
0546	Public Pension Regulation	446	40,172	162,499	1,106,912		1,309,583
0549	IL Charity Bureau	340	85,030	343,956	1,403,308		1,832,294
0550	Supplemental Low Income Energy	420	51,553	208,540	180,188		440,281
0560	SBE Federal Agency Services	586	9,373	37,916	276,289		323,578
0561	SBE Federal Dept of Education	586	482,728	1,952,694	8,936,534		11,371,956
0562	Pawnbroker Regulation	440	3,348	13,542	192,422		209,312
0566	DCFFS Federal Projects	418	670	2,708	1,049,579		1,052,957
0568	School Infrastructure	511	-	-	918,764		918,764
0568	School Infrastructure	586	7,365	29,791	303,917		341,073
0568	School Infrastructure	507	2,678	10,833	130,063		143,574
0576	Pesticide Control	406/482	201,527	815,202	2,726,326		3,743,055

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Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0491	Federal Aid Disaster	588	\$ 67,359	\$ (178,361)	\$ (111,002)
0495	Old Age Survivors Insurance	444	5,754,354	(9,549,729)	(3,795,375)
0497	Federal Civil Prepared Admin	588	1,925	(82,294)	(80,369)
0502	Early Intervention Service Rev	444	161,661	(132,666)	28,995
0505	Athletics Supervision and Reg	440	-	(63,870)	(63,870)
0506	Small Business Credit Initiatv	420	21,170	1,582	22,752
0514	State Asset Forfeiture	493	46,189	99,613	145,802
0523	Dept of Corrections Reimburse	425	136,642	(37,530)	99,112
0523	Dept of Corrections Reimburse	426	96,227	(42,371)	53,856
0524	Health Facilities Plan Review	482	127,019	(51,412)	75,607
0531	Energy Efficiency Portfolio	420	-	(1,883,373)	(1,883,373)
0533	Attorney General Tobacco	340	257,887	(1,053,132)	(795,245)
0534	IL Workers' Comp Comm Operatns	563/446/360	2,130,458	(4,334,481)	(2,204,023)
0535	Sex Offender Registration	493	21,170	11,970	33,140
0536	Leads Maintenance	493	44,264	(219,109)	(174,845)
0537	State Offender DNA Identification	493	63,510	(260,450)	(196,940)
0538	IL Historic Sites	422	38,491	(386,090)	(347,599)
0539	Death Penalty Abolition	546	1,925	(374,610)	(372,685)
0542	Ag Court Order & Vol Comply	340	1,006,531	(874,413)	132,118
0546	Public Pension Regulation	446	115,472	(379,415)	(263,943)
0549	IL Charity Bureau	340	244,416	(468,845)	(224,429)
0550	Supplemental Low Income Energy	420	148,189	414,681	562,870
0560	SBE Federal Agency Services	586	26,943	(1,093)	25,850
0561	SBE Federal Dept of Education	586	1,387,588	(3,051,729)	(1,664,141)
0562	Pawnbroker Regulation	440	9,623	(37,352)	(27,729)
0566	DCFS Federal Projects	418	1,925	(351,750)	(349,825)
0568	School Infrastructure	511	-	(375,236)	(375,236)
0568	School Infrastructure	586	21,170	(22,137)	(967)
0568	School Infrastructure	507	7,698	(43,194)	(35,496)
0576	Pesticide Control	406/482	579,284	(873,887)	(294,603)

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Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0577	Community College Health Insur	416	0.0011%		0.0017%	
0579	Savings Institutions Regulatory Fund	440	0.0012%		0.0019%	
0580	Fire Prevention Division	592	0.0000%		0.0019%	
0581	Juvenile Acet Incentive Block	444	0.0004%		0.0000%	
0582	DCFS Special Purpose Fund	418	0.0022%		0.0029%	
0592	DHS Federal Projects	444	0.0027%		0.0029%	
0600	Attorney General Whistleblower	340	0.0310%		0.0254%	
0606	Health Information Exchange	534	0.0002%		0.0000%	
0607	Special Projects Division	442	0.0118%		0.0119%	
0608	Partners for Conservation	422/406	0.0135%		0.0176%	
0612	Statewide 9-1-1 Fund	493	0.0056%		0.0059%	
0618	Services for Older Americans	402	0.0082%		0.0076%	
0622	Motor Vehicle License Plate	350	0.0034%		0.0076%	
0627	Public Transportation	509	0.0041%		0.0050%	
0632	Horse Racing	579	0.0176%		0.0153%	
0635	Death Certificate Surcharge	482	0.0037%		0.0037%	
0636	Commerce & Comm Affairs Asst	420	0.0062%		0.0065%	
0644	Commitment to Human Services Fund	546	0.0000%		0.0000%	
0646	Alcoholism & Substance Abuse	444	0.0000%		0.0000%	
0649	Motor Carrier Safety Inspection	493	0.0115%		0.0099%	
0654	Healthy Smiles	482	0.0007%		0.0006%	
0659	Historic Property Administration Fund	420	0.0005%		0.0007%	
0660	Academic Quality Assurance Fund	601	0.0018%		0.0024%	
0664	Student Loan Operations	691	0.0835%		0.0403%	
0668	College Savings Pool Administr	370	0.0113%		0.0098%	
0673	Dept of Insurance Fed Trust	446	0.0000%		0.0000%	
0674	State Charter School Comm	586	0.0018%		0.0022%	
0675	Electronics Recycling	532	0.0026%		0.0000%	
0689	Agriculture Pesticide Control	406	0.0017%		0.0040%	
0692	ICCB Adult Education Fund	684	0.0059%		0.0065%	

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Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0577	Community College Health Insur	416	\$	441,026	\$	746,116
0579	Savings Institutions Regulatory Fund	440		481,119		833,894
0580	Fire Prevention Division	592		-		833,894
0581	Juvenile Acet Incentive Block	444		160,373		-
0582	DCFS Special Purpose Fund	418		882,051		1,272,786
0592	DHS Federal Projects	444		1,082,518		1,272,786
0600	Attorney General Whistleblower	340		12,428,907		11,147,849
0606	Health Information Exchange	534		80,186		-
0607	Special Projects Division	442		4,731,003		5,222,811
0608	Partners for Conservation	422/406		5,412,589		7,724,494
0612	Statewide 9-1-1 Fund	493		2,245,222		2,589,461
0618	Services for Older Americans	402		3,287,646		3,335,577
0622	Motor Vehicle License Plate	350		1,363,170		3,335,577
0627	Public Transportation	509		1,643,823		2,194,458
0632	Horse Racing	579		7,056,412		6,715,043
0635	Death Certificate Surcharge	482		1,483,450		1,623,899
0636	Commerce & Comm Affairs Asst	420		2,485,781		2,852,796
0644	Commitment to Human Services Fund	546		-		-
0646	Alcoholism & Substance Abuse	444		-		-
0649	Motor Carrier Safety Inspection	493		4,610,724		4,345,028
0654	Healthy Smiles	482		280,653		263,335
0659	Historic Property Administration Fund	420		200,466		307,224
0660	Academic Quality Assurance Fund	601		721,678		1,053,340
0664	Student Loan Operations	691		33,477,862		17,687,335
0668	College Savings Pool Administr	370		4,530,537		4,301,139
0673	Dept of Insurance Fed Trust	446		-		-
0674	State Charter School Comm	586		721,678		965,562
0675	Electronics Recycling	532		1,042,424		-
0689	Agriculture Pesticide Control	406		681,585		1,755,567
0692	ICCB Adult Education Fund	684		2,365,502		2,852,796

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Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
0577	Community College Health Insur	416	\$ 1,071	\$ 25,940	\$ 216,225	\$ 243,236	
0579	Savings Institutions Regulatory Fund	440	1,197	28,992	252,263	282,452	
0580	Fire Prevention Division	592	1,197	28,992	684,714	714,903	
0581	Juvenile Acet Incentive Block	444	-	-	110,515	110,515	
0582	DCFS Special Purpose Fund	418	1,827	44,250	722,725	768,802	
0592	DHS Federal Projects	444	1,827	44,250	99,702	145,779	
0600	Attorney General Whistleblower	340	16,003	387,573	-	403,576	
0606	Health Information Exchange	534	-	-	-	-	
0607	Special Projects Division	442	7,497	181,580	231,521	420,598	
0608	Partners for Conservation	422/406	11,089	268,555	1,477,540	1,757,184	
0612	Statewide 9-1-1 Fund	493	3,717	90,027	798,299	892,043	
0618	Services for Older Americans	402	4,788	115,967	351,868	472,623	
0622	Motor Vehicle License Plate	350	4,788	115,967	1,748,155	1,868,910	
0627	Public Transportation	509	3,150	76,294	578,465	657,909	
0632	Horse Racing	579	9,640	233,459	-	243,099	
0635	Death Certificate Surcharge	482	2,331	56,458	82,887	141,676	
0636	Commerce & Comm Affairs Asst	420	4,095	99,182	108,114	211,391	
0644	Commitment to Human Services Fund	546	-	-	625,542	625,542	
0646	Alcoholism & Substance Abuse	444	-	-	-	-	
0649	Motor Carrier Safety Inspection	493	6,237	151,062	-	157,299	
0654	Healthy Smiles	482	378	9,155	-	9,533	
0659	Historic Property Administration Fund	420	441	10,681	127,333	138,455	
0660	Academic Quality Assurance Fund	601	1,512	36,621	271,484	309,617	
0664	Student Loan Operations	691	25,391	614,929	1,974,364	2,614,684	
0668	College Savings Pool Administr	370	6,174	149,536	754,831	910,541	
0673	Dept of Insurance Fed Trust	446	-	-	-	-	
0674	State Charter School Comm	586	1,386	33,569	641,469	676,424	
0675	Electronics Recycling	532	-	-	97,740	97,740	
0689	Agriculture Pesticide Control	406	2,520	61,035	985,249	1,048,804	
0692	ICCB Adult Education Fund	684	4,095	99,182	216,225	319,502	



STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Difference between Expected & Actual Experience	Deferred Inflows			Total Deferred Inflows of Resources
				Changes in Assumptions	Changes in Proportion	Resources	
0577	Community College Health Insur	416	\$ 11,382	\$ 46,041	\$ 362,563	\$ 419,986	
0579	Savings Institutions Regulatory Fund	440	12,721	51,458	432,674	496,853	
0580	Fire Prevention Division	592	12,721	51,458	-	64,179	
0581	Juvenile Acet Incentive Block	444	-	-	144,150	144,150	
0582	DCFS Special Purpose Fund	418	19,416	78,541	-	97,957	
0592	DHS Federal Projects	444	19,416	78,541	215,030	312,987	
0600	Attorney General Whistleblower	340	170,060	687,912	4,968,864	5,826,836	
0606	Health Information Exchange	534	-	-	1,153,224	1,153,224	
0607	Special Projects Division	442	79,674	322,289	497,319	899,282	
0608	Partners for Conservation	422/406	117,837	476,663	2,047,624	2,642,124	
0612	Statewide 9-1-1 Fund	493	39,502	159,791	-	199,293	
0618	Services for Older Americans	402	50,884	205,832	962,204	1,218,920	
0622	Motor Vehicle License Plate	350	50,884	205,832	1,381,441	1,638,157	
0627	Public Transportation	509	33,476	135,416	165,773	334,665	
0632	Horse Racing	579	102,437	414,372	4,447,412	4,964,221	
0635	Death Certificate Surcharge	482	24,772	100,208	136,838	261,818	
0636	Commerce & Comm Affairs Asst	420	43,519	176,040	410,512	630,071	
0644	Commitment to Human Services Fund	546	-	-	884,122	884,122	
0646	Alcoholism & Substance Abuse	444	-	-	254,126	254,126	
0649	Motor Carrier Safety Inspection	493	66,283	268,123	1,292,337	1,626,743	
0654	Healthy Smiles	482	4,017	16,250	55,586	75,853	
0659	Historic Property Administration Fund	420	4,687	18,958	19,548	43,193	
0660	Academic Quality Assurance Fund	601	16,069	65,000	136,837	217,906	
0664	Student Loan Operations	691	269,819	1,091,450	27,117,074	28,478,343	
0668	College Savings Pool Administr	370	65,614	265,415	540,565	871,594	
0673	Dept of Insurance Fed Trust	446	-	-	614,074	614,074	
0674	State Charter School Comm	586	14,730	59,583	117,289	191,602	
0675	Electronics Recycling	532	-	-	1,130,378	1,130,378	
0689	Agriculture Pesticide Control	406	26,781	108,333	303,916	439,030	
0692	ICCB Adult Education Fund	684	43,519	176,040	661,785	881,344	

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0577	Community College Health Insur	416	\$ 32,717	\$ (68,621)	\$ (35,904)
0579	Savings Institutions Regulatory Fund	440	36,566	(91,043)	(54,477)
0580	Fire Prevention Division	592	36,566	165,175	201,741
0581	Juvenile Acet Incentive Block	444	-	437	437
0582	DCFS Special Purpose Fund	418	55,811	240,591	296,402
0592	DHS Federal Projects	444	55,811	(61,631)	(5,820)
0600	Attorney General Whistleblower	340	488,831	(1,590,230)	(1,101,399)
0606	Health Information Exchange	534	-	(439,093)	(439,093)
0607	Special Projects Division	442	229,019	(69,918)	159,101
0608	Partners for Conservation	422/406	338,718	(415,334)	(76,616)
0612	Statewide 9-1-1 Fund	493	113,547	288,111	401,658
0618	Services for Older Americans	402	146,265	(146,127)	138
0622	Motor Vehicle License Plate	350	146,265	20,792	167,057
0627	Public Transportation	509	96,227	129,214	225,441
0632	Horse Racing	579	294,454	(1,509,087)	(1,214,633)
0635	Death Certificate Surcharge	482	71,208	(29,478)	41,730
0636	Commerce & Comm Affairs Asst	420	125,095	(141,578)	(16,483)
0644	Commitment to Human Services Fund	546	-	(26,208)	(26,208)
0646	Alcoholism & Substance Abuse	444	-	(103,789)	(103,789)
0649	Motor Carrier Safety Inspection	493	190,529	(391,711)	(201,182)
0654	Healthy Smiles	482	11,547	(16,678)	(5,131)
0659	Historic Property Administration Fund	420	13,472	27,009	40,481
0660	Academic Quality Assurance Fund	601	46,189	13,880	60,069
0664	Student Loan Operations	691	775,587	(6,628,743)	(5,853,156)
0668	College Savings Pool Administr	370	188,604	138,183	326,787
0673	Dept of Insurance Fed Trust	446	-	(248,315)	(248,315)
0674	State Charter School Comm	586	42,340	145,320	187,660
0675	Electronics Recycling	532	-	(247,729)	(247,729)
0689	Agriculture Pesticide Control	406	76,981	166,989	243,970
0692	ICCB Adult Education Fund	684	125,095	(170,977)	(45,882)

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0698	Long Term Care Ombudsman Fund	402	0.0000%		0.0000%	
0700	USDA Women, Infants & Children	444	0.0156%		0.0164%	
0701	Federal Student Incentive Tr	691	0.0047%		0.0043%	
0702	Assist Living & Shared Hou Reg	482	0.0047%		0.0062%	
0705	State Police Whistleblower Rew	493	0.0001%		0.0000%	
0710	Homeland Security Emerg Prepar	588	0.0388%		0.0375%	
0711	State Lottery	458	0.1191%		0.1186%	
0711	State Lottery	360	0.0009%		0.0002%	
0718	Community Mental Health Medical	444	0.0053%		0.0078%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0026%		0.0000%	
0724	Dept of Labor Federal Projects	452	0.0026%		0.0036%	
0726	Federal Industrial Services	452	0.0045%		0.0060%	
0731	IL Clean Water	532	0.0643%		0.0593%	
0732	Secretary of State DUI Adminis	350	0.0034%		0.0065%	
0733	Tobacco Settlement Recovery	482	0.0001%		0.0001%	
0733	Tobacco Settlement Recovery	444	0.0000%		0.0006%	
0737	Energy Administration	420	0.0026%		0.0022%	
0740	Medicaid Buy In Program Revolv	478	0.0011%		0.0007%	
0745	State's Attorney Appel Prosec Co	295	0.0010%		0.0021%	
0746	Home Inspection Administration	440	0.0011%		0.0000%	
0751	Private Business and Vocational Schools Quality Assurance	601	0.0025%		0.0025%	
0755	State Employees Def Comp Plan	416	0.0060%		0.0042%	
0757	Child Support Administrative	478	0.6288%		0.5915%	
0762	Local Initiative	444	0.0025%		0.0039%	
0763	Tourism Promotions	420/422	0.0601%		0.0619%	
0765	Federal Surface Mining Control	422	0.0133%		0.0143%	
0772	Career and Technical Education	684	0.0015%		0.0009%	
0773	ISAC Loan Purch Prog Payroll	691	0.0041%		0.0043%	
0776	Pres Libr & Museum Operating	541	0.0000%		0.0000%	
0790	Private Sewage Disposal Program	482	0.0010%		0.0011%	

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0698	Long Term Care Ombudsman Fund	402	\$ -	\$ -	\$ -	\$ -
0700	USDA Women, Infants & Children	444	6,254,547	7,197,824	7,197,824	7,197,824
0701	Federal Student Incentive Tr	691	1,884,383	1,887,234	1,887,234	1,887,234
0702	Assist Living & Shared Hou Reg	482	1,884,383	2,721,128	2,721,128	2,721,128
0705	State Police Whistleblower Rew	493	40,093	-	-	-
0710	Homeland Security Emerg Prepar	588	15,556,180	16,458,438	16,458,438	16,458,438
0711	State Lottery	458	47,751,059	52,052,554	52,052,554	52,052,554
0711	State Lottery	360	360,839	87,778	87,778	87,778
0718	Community Mental Health Medical	444	2,124,942	3,423,355	3,423,355	3,423,355
0722	Comptroller Debt Recovery Trust Fund	360	1,042,424	-	-	-
0724	Dept of Labor Federal Projects	452	1,042,424	1,580,010	1,580,010	1,580,010
0726	Federal Industrial Services	452	1,804,196	2,633,350	2,633,350	2,633,350
0731	IL Clean Water	532	25,779,959	26,026,277	26,026,277	26,026,277
0732	Secretary of State DUI Adminis	350	1,363,170	2,852,796	2,852,796	2,852,796
0733	Tobacco Settlement Recovery	482	40,093	43,889	43,889	43,889
0733	Tobacco Settlement Recovery	444	-	263,335	263,335	263,335
0737	Energy Administration	420	1,042,424	965,562	965,562	965,562
0740	Medicaid Buy In Program Revolv	478	441,026	307,224	307,224	307,224
0745	State's Attorney Appel Procec Co	295	400,932	921,673	921,673	921,673
0746	Home Inspection Administration	440	441,026	-	-	-
0751	Private Business and Vocational Schools Quality Assurance	601	1,002,331	1,097,229	1,097,229	1,097,229
0755	State Employees Def Comp Plan	416	2,405,595	1,843,345	1,843,345	1,843,345
0757	Child Support Administrative	478	252,106,347	259,604,435	259,604,435	259,604,435
0762	Local Initiative	444	1,002,331	1,711,678	1,711,678	1,711,678
0763	Tourism Promotions	420/422	24,096,042	27,167,396	27,167,396	27,167,396
0765	Federal Surface Mining Control	422	5,332,402	6,276,151	6,276,151	6,276,151
0772	Career and Technical Education	684	601,399	395,003	395,003	395,003
0773	ISAC Loan Purch Prog Payroll	691	1,643,823	1,887,234	1,887,234	1,887,234
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	400,932	482,781	482,781	482,781

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Deferred Outflows				Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion		
			\$	\$	\$	\$	\$
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	10,333	250,244	288,301	548,878	
0701	Federal Student Incentive Tr	691	2,709	65,613	1,233,908	1,302,230	
0702	Assist Living & Shared Hou Reg	482	3,906	94,604	899,737	998,247	
0705	State Police Whistleblower Rew	493	-	-	19,548	19,548	
0710	Homeland Security Emerg Prepar	588	23,627	572,205	-	595,832	
0711	State Lottery	458	74,723	1,809,692	-	1,884,415	
0711	State Lottery	360	126	3,052	82,887	86,065	
0718	Community Mental Health Medical	444	4,914	119,019	1,370,629	1,494,562	
0722	Comptroller Debt Recovery Trust Fund	360	-	-	524,414	524,414	
0724	Dept of Labor Federal Projects	452	2,268	54,932	536,309	593,509	
0726	Federal Industrial Services	452	3,780	91,553	540,563	635,896	
0731	IL Clean Water	532	37,361	904,846	-	942,207	
0732	Secretary of State DUI Adminis	350	4,095	99,182	1,117,165	1,220,442	
0733	Tobacco Settlement Recovery	482	63	1,526	27,629	29,218	
0733	Tobacco Settlement Recovery	444	378	9,155	216,225	225,758	
0737	Energy Administration	420	1,386	33,569	-	34,955	
0740	Medicaid Buy In Program Revolv	478	441	10,681	175,933	187,055	
0745	State's Attorney Appel Prosec Co	295	1,323	32,043	396,413	429,779	
0746	Home Inspection Administration	440	-	-	193,402	193,402	
0751	Private Business and Vocational Schools Quality Assurance	601	1,575	38,147	-	39,722	
0755	State Employees Def Comp Plan	416	2,646	64,087	-	66,733	
0757	Child Support Administrative	478	372,669	9,025,574	-	9,398,243	
0762	Local Initiative	444	2,457	59,509	504,527	566,493	
0763	Tourism Promotions	420/422	38,999	944,519	8,799,179	9,782,697	
0765	Federal Surface Mining Control	422	9,010	218,201	360,376	587,587	
0772	Career and Technical Education	684	567	13,733	414,432	428,732	
0773	ISAC Loan Purch Prog Payroll	691	2,709	65,613	265,478	333,800	
0776	Pres Libr & Museum Operating	541	-	-	-	-	
0790	Private Sewage Disposal Program	482	693	16,785	36,038	53,516	

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Difference between Expected & Actual Experience	Deferred Inflows			Total Deferred Inflows of Resources
				Changes in Assumptions	Changes in Proportion	Resources	
0698	Long Term Care Ombudsman Fund	402	\$ -	\$ -	\$ 824,944	\$ 824,944	
0700	USDA Women, Infants & Children	444	109,802	444,163	3,192,113	3,746,078	
0701	Federal Student Incentive Tr	691	28,790	116,457	144,150	289,397	
0702	Assist Living & Shared Hou Reg	482	41,511	167,915	-	209,426	
0705	State Police Whistleblower Rew	493	-	-	63,666	63,666	
0710	Homeland Security Emerg Prepar	588	251,072	1,015,618	3,238,624	4,505,314	
0711	State Lottery	458	794,057	3,212,060	8,325,168	12,331,285	
0711	State Lottery	360	1,339	5,417	330,457	337,213	
0718	Community Mental Health Medical	444	52,223	211,248	566,897	830,368	
0722	Comptroller Debt Recovery Trust Fund	360	-	-	936,976	936,976	
0724	Dept of Labor Federal Projects	452	24,103	97,499	1,105,153	1,226,755	
0726	Federal Industrial Services	452	40,172	162,499	1,618,870	1,821,541	
0731	IL Clean Water	532	397,029	1,606,030	8,769,753	10,772,812	
0732	Secretary of State DUI Adminis	350	43,519	176,040	1,363,972	1,583,531	
0733	Tobacco Settlement Recovery	482	670	2,708	-	3,378	
0733	Tobacco Settlement Recovery	444	4,017	16,250	-	20,267	
0737	Energy Administration	420	14,730	59,583	723,822	798,135	
0740	Medicaid Buy In Program Revolv	478	4,687	18,958	1,111,160	1,134,805	
0745	State's Attorney Appel Prosec Co	295	14,060	56,875	1,033,973	1,104,908	
0746	Home Inspection Administration	440	-	-	494,153	494,153	
0751	Private Business and Vocational Schools Quality Assurance	601	16,738	67,708	351,867	436,313	
0755	State Employees Def Comp Plan	416	28,120	113,749	1,125,911	1,267,780	
0757	Child Support Administrative	478	3,960,244	16,019,676	66,239,592	86,219,512	
0762	Local Initiative	444	26,111	105,624	665,945	797,680	
0763	Tourism Promotions	420/422	414,436	1,676,446	2,932,224	5,023,106	
0765	Federal Surface Mining Control	422	95,742	387,289	1,870,147	2,353,178	
0772	Career and Technical Education	684	6,026	24,375	470,351	500,752	
0773	ISAC Loan Purch Prog Payroll	691	28,790	116,457	508,252	653,499	
0776	Pres Libr & Museum Operating	541	-	-	6,685,471	6,685,471	
0790	Private Sewage Disposal Program	482	7,365	29,791	102,434	139,590	

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0698	Long Term Care Ombudsman Fund	402	\$ -	\$ (299,699)	\$ (299,699)
0700	USDA Women, Infants & Children	444	315,623	(1,142,347)	(826,724)
0701	Federal Student Incentive Tr	691	82,755	372,403	455,158
0702	Assist Living & Shared Hou Reg	482	119,321	244,837	364,158
0705	State Police Whistleblower Rew	493	-	(9,512)	(9,512)
0710	Homeland Security Emerg Prepar	588	721,700	(1,150,086)	(428,386)
0711	State Lottery	458	2,282,496	(2,801,781)	(519,285)
0711	State Lottery	360	3,849	(66,381)	(62,532)
0718	Community Mental Health Medical	444	150,114	135,453	285,567
0722	Comptroller Debt Recovery Trust Fund	360	-	(16,815)	(16,815)
0724	Dept of Labor Federal Projects	452	69,283	(193,321)	(124,038)
0726	Federal Industrial Services	452	115,472	(453,850)	(338,378)
0731	IL Clean Water	532	1,141,248	(2,863,596)	(1,722,348)
0732	Secretary of State DUI Adminis	350	125,095	(180,876)	(55,781)
0733	Tobacco Settlement Recovery	482	1,925	8,803	10,728
0733	Tobacco Settlement Recovery	444	11,547	52,160	63,707
0737	Energy Administration	420	42,340	(261,594)	(219,254)
0740	Medicaid Buy In Program Revolv	478	13,472	(271,016)	(257,544)
0745	State's Attorney Appel Prosec Co	295	40,415	(309,292)	(268,877)
0746	Home Inspection Administration	440	-	(73,928)	(73,928)
0751	Private Business and Vocational Schools Quality Assurance	601	48,113	(143,707)	(95,594)
0755	State Employees Def Comp Plan	416	80,830	(348,910)	(268,080)
0757	Child Support Administrative	478	11,383,614	(21,967,341)	(10,583,727)
0762	Local Initiative	444	75,057	(137,866)	(62,809)
0763	Tourism Promotions	420/422	1,191,286	1,555,730	2,747,016
0765	Federal Surface Mining Control	422	275,208	(552,796)	(277,588)
0772	Career and Technical Education	684	17,321	(23,909)	(6,588)
0773	ISAC Loan Purch Prog Payroll	691	82,755	(128,571)	(45,816)
0776	Pres Libr & Museum Operating	541	-	(2,730,436)	(2,730,436)
0790	Private Sewage Disposal Program	482	21,170	(25,697)	(4,527)

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0792	Cemetery Oversight Lcns&Dscpln	440	0.0040%		0.0032%	
0795	Bank & Trust Company	440/360	0.0701%		0.0688%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0667%		0.0680%	
0798	Rehab Servs EL & Second ED Act	444	0.0004%		0.0008%	
0801	AG State Proj & Crt Order Dist	340	0.0406%		0.0482%	
0802	Personal Property Tax Replace	360	0.4826%		0.4578%	
0802	Personal Property Tax Replace	492	0.1430%		0.1334%	
0802	Personal Property Tax Replace	580	0.0270%		0.0272%	
0802	Personal Property Tax Replace	548	0.0099%		0.0091%	
0802	Personal Property Tax Replace	295	0.0011%		0.0022%	
0817	State Police Operations Assist	493	0.0000%		0.0000%	
0821	Dram Shop	444/492	0.0278%		0.0265%	
0823	IL State Dental Disciplinary	440	0.0035%		0.0030%	
0826	Agriculture Federal Projects	406	0.0000%		0.0000%	
0828	Hazardous Waste	532	0.0231%		0.0249%	
0829	Comm Assoc Manager Lcns & Disc	440	0.0000%		0.0000%	
0838	Public Health Federal Projects	482	0.0007%		0.0009%	
0850	Real Estate License Admin	360/440	0.0257%		0.0237%	
0855	National Flood Insurance Program	422	0.0024%		0.0030%	
0859	Federal Energy	420/532	0.0005%		0.0011%	
0863	Cycle Rider Safety Training	494	0.0011%		0.0025%	
0870	Low Income Energy Block Grant	420	0.0143%		0.0130%	
0871	Community Services Block Grant	420	0.0054%		0.0051%	
0872	Maternal & Child Health Serv Blk	482	0.0110%		0.0097%	
0872	Maternal & Child Health Serv Blk	444	0.0000%		0.0000%	
0873	Preventative Health&Hlth Serv BI	482	0.0081%		0.0073%	
0875	Com Dev/Small City Blk Grant	420	0.0045%		0.0045%	
0876	Community MH Servs Block Grant	444	0.0035%		0.0027%	
0879	Traffic & Crim Conviction Sur	569/493	0.0177%		0.0154%	
0882	Sheffield 2/1982 Agreed Order	588	0.0011%		0.0003%	



STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
0792	Cemetery Oversight Lcns&Dscpln	440	\$ 1,603,730	\$ -	1,404,453	
0795	Bank & Trust Company	440/360	28,105,367		30,195,748	
0796	Nuclear Safety Emerg Preparedness	588/360	26,742,197		29,844,635	
0798	Rehab Servs EL & Second ED Act	444	160,373		351,113	
0801	AG State Proj & Crt Order Dist	340	16,277,859		21,154,579	
0802	Personal Property Tax Replace	360	193,490,017		200,924,616	
0802	Personal Property Tax Replace	492	57,333,345		58,548,151	
0802	Personal Property Tax Replace	580	10,825,177		11,937,854	
0802	Personal Property Tax Replace	548	3,969,232		3,993,914	
0802	Personal Property Tax Replace	295	441,026		965,562	
0817	State Police Operations Assist	493	-		-	
0821	Dram Shop	444/492	11,145,923		11,630,630	
0823	IL State Dental Disciplinary	440	1,403,264		1,316,675	
0826	Agriculture Federal Projects	406	-		-	
0828	Hazardous Waste	532	9,261,540		10,928,403	
0829	Comm Assoc Manager Lcns & Disc	440	-		-	
0838	Public Health Federal Projects	482	280,653		395,003	
0850	Real Estate License Admin	360/440	10,303,965		10,401,733	
0855	National Flood Insurance Program	422	962,238		1,316,675	
0859	Federal Energy	420/532	200,466		482,781	
0863	Cycle Rider Safety Training	494	441,026		1,097,229	
0870	Low Income Energy Block Grant	420	5,733,335		5,705,592	
0871	Community Services Block Grant	420	2,165,035		2,238,348	
0872	Maternal & Child Health Serv Blk	482	4,410,257		4,257,249	
0872	Maternal & Child Health Serv Blk	444	-		-	
0873	Preventative Health&Hlth Serv BI	482	3,247,553		3,203,909	
0875	Com Dev/Small City Blk Grant	420	1,804,196		1,975,013	
0876	Community MH Servs Block Grant	444	1,403,264		1,185,008	
0879	Traffic & Crim Conviction Sur	569/493	7,096,505		6,758,932	
0882	Sheffield 2/1982 Agreed Order	588	441,026		131,668	

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Experience	Deferred Outflows			Total Deferred Outflows of Resources
				Difference between Expected & Actual	Changes in Assumptions	Changes in Proportion	
0792	Cemetery Oversight Lcns&Dscpln	440	\$ 2,016	\$ 48,828	\$ -	\$ -	\$ 50,844
0795	Bank & Trust Company	440/360	43,347	1,049,805	-	-	1,093,152
0796	Nuclear Safety Emerg Preparedness	588/360	42,843	1,037,598	468,488	468,488	1,548,929
0798	Rehab Servs EL & Second ED Act	444	504	12,207	183,246	183,246	195,957
0801	AG State Proj & Crt Order Dist	340	30,368	735,474	8,465,805	8,465,805	9,231,647
0802	Personal Property Tax Replace	360	288,432	6,985,474	61,557,015	61,557,015	68,830,921
0802	Personal Property Tax Replace	492	84,047	2,035,523	-	-	2,119,570
0802	Personal Property Tax Replace	580	17,137	415,039	72,077	72,077	504,253
0802	Personal Property Tax Replace	548	5,733	138,855	165,773	165,773	310,361
0802	Personal Property Tax Replace	295	1,386	33,569	611,443	611,443	646,398
0817	State Police Operations Assist	493	-	-	-	-	-
0821	Dram Shop	444/492	16,696	404,358	27,628	27,628	448,682
0823	IL State Dental Disciplinary	440	1,890	45,776	-	-	47,666
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	15,688	379,944	648,676	648,676	1,044,308
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-	-
0838	Public Health Federal Projects	482	567	13,733	72,075	72,075	86,375
0850	Real Estate License Admin	360/440	14,932	361,633	-	-	376,565
0855	National Flood Insurance Program	422	1,890	45,776	381,998	381,998	429,664
0859	Federal Energy	420/532	693	16,785	216,225	216,225	233,703
0863	Cycle Rider Safety Training	494	1,575	38,147	808,442	808,442	848,164
0870	Low Income Energy Block Grant	420	8,191	198,364	-	-	206,555
0871	Community Services Block Grant	420	3,213	77,820	663,091	663,091	744,124
0872	Maternal & Child Health Serv Blk	482	6,111	148,010	138,144	138,144	292,265
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv BI	482	4,599	111,389	-	-	115,988
0875	Com Dev/Small City Blk Grant	420	2,835	68,665	-	-	71,500
0876	Community MH Servs Block Grant	444	1,701	41,199	497,318	497,318	540,218
0879	Traffic & Crim Conviction Sur	569/493	9,703	234,985	-	-	244,688
0882	Sheffield 2/1982 Agreed Order	588	189	4,578	-	-	4,767

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Experience	Deferred Inflows			Total Deferred Inflows of Resources
				Assumptions	Proportion	Resources	
			Difference between Expected & Actual	Changes in	Changes in		
			Experience	Assumptions	Proportion	Resources	
0792	Cemetery Oversight Lsns&Dscpln	440	\$ 21,425	\$ 86,666	\$ 841,651	\$ 949,742	
0795	Bank & Trust Company	440/360	460,634	1,863,320	7,637,016	9,960,970	
0796	Nuclear Safety Emerg Preparedness	588/360	455,277	1,841,653	7,969,762	10,266,692	
0798	Rehab Servs EL & Second ED Act	444	5,356	21,667	110,515	137,538	
0801	AG State Proj & Crt Order Dist	340	322,711	1,305,407	-	1,628,118	
0802	Personal Property Tax Replace	360	3,065,088	12,398,660	15,583,692	31,047,440	
0802	Personal Property Tax Replace	492	893,147	3,612,890	12,341,416	16,847,453	
0802	Personal Property Tax Replace	580	182,111	736,661	1,783,337	2,702,109	
0802	Personal Property Tax Replace	548	60,927	246,457	620,619	928,003	
0802	Personal Property Tax Replace	295	14,730	59,583	-	74,313	
0817	State Police Operations Assist	493	-	-	3,264,543	3,264,543	
0821	Dram Shop	444/492	177,424	717,703	1,700,023	2,595,150	
0823	IL State Dental Disciplinary	440	20,086	81,249	658,731	760,066	
0826	Agriculture Federal Projects	406	-	-	136,837	136,837	
0828	Hazardous Waste	532	166,712	674,370	1,863,610	2,704,692	
0829	Comm Assoc Manager Lcns & Disc	440	-	-	770,994	770,994	
0838	Public Health Federal Projects	482	6,026	24,375	149,611	180,012	
0850	Real Estate License Admin	360/440	158,678	641,870	3,070,747	3,871,295	
0855	National Flood Insurance Program	422	20,086	81,249	136,838	238,173	
0859	Federal Energy	420/532	7,365	29,791	429,287	466,443	
0863	Cycle Rider Safety Training	494	16,738	67,708	254,126	338,572	
0870	Low Income Energy Block Grant	420	87,038	352,081	1,955,218	2,394,337	
0871	Community Services Block Grant	420	34,146	138,124	127,659	299,929	
0872	Maternal & Child Health Serv Blk	482	64,944	262,706	800,807	1,128,457	
0872	Maternal & Child Health Serv Blk	444	-	-	527,800	527,800	
0873	Preventative Health&Hlth Serv BI	482	48,875	197,707	561,976	808,558	
0875	Com Dev/Small City Blk Grant	420	30,129	121,874	161,078	313,081	
0876	Community MH Servs Block Grant	444	18,077	73,124	640,167	731,368	
0879	Traffic & Crim Conviction Sur	569/493	103,107	417,080	2,542,863	3,063,050	
0882	Sheffield 2/1982 Agreed Order	588	2,009	8,125	346,946	357,080	

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in		Total Employer OPEB Expense
				OPEB Expense	Proportion	
0792	Cemetery Oversight Lcns&Dscpln	440	\$ 61,585	\$ (275,692)	\$ (214,107)	
0795	Bank & Trust Company	440/360	1,324,079	(2,760,355)	(1,436,276)	
0796	Nuclear Safety Emerg Preparedness	588/360	1,308,683	(2,789,607)	(1,480,924)	
0798	Rehab Servs EL & Second ED Act	444	15,396	15,531	30,927	
0801	AG State Proj & Crt Order Dist	340	927,625	2,597,700	3,525,325	
0802	Personal Property Tax Replace	360	8,810,513	14,742,067	23,552,580	
0802	Personal Property Tax Replace	492	2,567,327	(3,913,663)	(1,346,336)	
0802	Personal Property Tax Replace	580	523,473	(631,553)	(108,080)	
0802	Personal Property Tax Replace	548	175,133	(152,453)	22,680	
0802	Personal Property Tax Replace	295	42,340	183,448	225,788	
0817	State Police Operations Assist	493	-	(1,333,283)	(1,333,283)	
0821	Dram Shop	444/492	510,001	(607,186)	(97,185)	
0823	IL State Dental Disciplinary	440	57,736	(224,024)	(166,288)	
0826	Agriculture Federal Projects	406	-	(55,886)	(55,886)	
0828	Hazardous Waste	532	479,209	(542,610)	(63,401)	
0829	Comm Assoc Manager Lcns & Disc	440	-	(270,221)	(270,221)	
0838	Public Health Federal Projects	482	17,321	(33,792)	(16,471)	
0850	Real Estate License Admin	360/440	456,114	(982,282)	(526,168)	
0855	National Flood Insurance Program	422	57,736	49,091	106,827	
0859	Federal Energy	420/532	21,170	(93,391)	(72,221)	
0863	Cycle Rider Safety Training	494	48,113	114,749	162,862	
0870	Low Income Energy Block Grant	420	250,189	(635,852)	(385,663)	
0871	Community Services Block Grant	420	98,151	177,202	275,353	
0872	Maternal & Child Health Serv Blk	482	186,680	(204,723)	(18,043)	
0872	Maternal & Child Health Serv Blk	444	-	(215,561)	(215,561)	
0873	Preventative Health&Hlth Serv BI	482	140,491	(181,320)	(40,829)	
0875	Com Dev/Small City Blk Grant	420	86,604	(58,343)	28,261	
0876	Community MH Servs Block Grant	444	51,962	(54,805)	(2,843)	
0879	Traffic & Crim Conviction Sur	569/493	296,378	(847,862)	(551,484)	
0882	Sheffield 2/1982 Agreed Order	588	5,774	(93,498)	(87,724)	

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0883	Intra-Agency Services	420	0.0326%		0.0268%	
0884	DNR Special Projects	422	0.0000%		0.0000%	
0885	Wage Theft Prevention Fund	452	0.0000%		0.0000%	
0888	Design Professional Admin & In	440	0.0053%		0.0048%	
0894	DNR Federal Projects	422	0.0128%		0.0125%	
0896	Public Health Spec State Projects	482	0.0045%		0.0066%	
0897	Veterans' Affairs Fed Projects	497	0.0000%		0.0000%	
0903	State Surplus Property Rev	416	0.0034%		0.0076%	
0904	IL State Police Federal Projs	493	0.0252%		0.0221%	
0905	IL Forestry Development	422	0.0109%		0.0089%	
0906	State Police Services	493	0.0498%		0.0451%	
0911	Juvenile Justice Trust	444	0.0000%		0.0000%	
0913	Federal Workforce Training	420	0.0391%		0.0354%	
0920	Metabolic Screening and Treatment	482	0.0251%		0.0278%	
0921	DHS Recoveries Trust	444	0.0546%		0.0569%	
0922	Insurance Producer Admin	446/360	0.0938%		0.0871%	
0925	Coal Technology Assist	422/420	0.0117%		0.0238%	
0929	Violent Crime Victims Assist	340	0.0220%		0.0220%	
0938	Hearing Instrument Dispen Exam	482	0.0004%		0.0000%	
0940	Self-Insurers Security	563	0.0014%		0.0013%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0006%		0.0016%	
0944	Enviro Protection Permit & Insp	532	0.0449%		0.0431%	
0951	Narcotics Profit Forfeiture	295	0.0011%		0.0014%	
0962	Park & Conservation	422/360	0.1665%		0.1476%	
0963	Vehicle Inspection	532	0.0453%		0.0353%	
0963	Vehicle Inspection	350	0.0132%		0.0127%	
0969	Local Tourism Fund	420	0.0015%		0.0000%	
0971	Build Illinois Bond	420/507	0.0076%		0.0068%	
0973	IL Capital Revolving Loan	420	0.0020%		0.0008%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		0.0000%	

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

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Fund	Fund Name	Agency #	Beginning Total		Ending Total	
			OPEB Liability	\$	OPEB Liability	\$
0883	Intra-Agency Services	420	13,070,399	\$	11,762,297	
0884	DNR Special Projects	422	-		-	
0885	Wage Theft Prevention Fund	452	-		-	
0888	Design Professional Admin & In	440	2,124,942		2,106,680	
0894	DNR Federal Projects	422	5,131,936		5,486,146	
0896	Public Health Spec State Projects	482	1,804,196		2,896,685	
0897	Veterans' Affairs Fed Projects	497	-		-	
0903	State Surplus Property Rev	416	1,363,170		3,335,577	
0904	IL State Police Federal Projs	493	10,103,499		9,699,506	
0905	IL Forestry Development	422	4,370,164		3,906,136	
0906	State Police Services	493	19,966,438		19,794,015	
0911	Juvenile Justice Trust	444	-		-	
0913	Federal Workforce Training	420	15,676,460		15,536,766	
0920	Metabolic Screening and Treatment	482	10,063,405		12,201,189	
0921	DHS Recoveries Trust	444	21,890,914		24,972,937	
0922	Insurance Producer Admin	446/360	37,607,467		38,227,466	
0925	Coal Technology Assist	422/420	4,690,910		10,445,622	
0929	Violent Crime Victims Assist	340	8,820,515		9,655,617	
0938	Hearing Instrument Dispen Exam	482	160,373		-	
0940	Self-Insurers Security	563	561,305		570,559	
0942	Low-Level Rad Waste Fac Dev&Op	588	240,559		702,227	
0944	Enviro Protection Permit & Insp	532	18,001,869		18,916,232	
0951	Narcotics Profit Forfeiture	295	441,026		614,448	
0962	Park & Conservation	422/360	66,755,259		64,780,413	
0963	Vehicle Inspection	532	18,162,242		15,492,877	
0963	Vehicle Inspection	350	5,292,309		5,573,924	
0969	Local Tourism Fund	420	601,399		-	
0971	Build Illinois Bond	420/507	3,047,087		2,984,463	
0973	IL Capital Revolving Loan	420	801,865		351,113	
0982	Adeline Jay Geo-Karis IL Beach	422	-		-	

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Deferred Outflows					Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion			
0883	Intra-Agency Services	420	\$ 16,885	\$ 408,936	\$ 1,524,756	\$	1,950,577	
0884	DNR Special Projects	422	-	-	-	-	-	
0885	Wage Theft Prevention Fund	452	-	-	-	-	-	
0888	Design Professional Admin & In	440	3,024	73,242	-	-	76,266	
0894	DNR Federal Projects	422	7,876	190,735	-	-	198,611	
0896	Public Health Spec State Projects	482	4,158	100,708	1,198,849	-	1,303,715	
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-	
0903	State Surplus Property Rev	416	4,788	115,967	1,513,578	-	1,634,333	
0904	IL State Police Federal Projs	493	13,924	337,219	-	-	351,143	
0905	IL Forestry Development	422	5,607	135,803	-	-	141,410	
0906	State Police Services	493	28,415	688,171	-	-	716,586	
0911	Juvenile Justice Trust	444	-	-	-	-	-	
0913	Federal Workforce Training	420	22,303	540,161	-	-	562,464	
0920	Metabolic Screening and Treatment	482	17,515	424,194	973,015	-	1,414,724	
0921	DHS Recoveries Trust	444	35,849	868,225	828,864	-	1,732,938	
0922	Insurance Producer Admin	446/360	54,877	1,329,041	-	-	1,383,918	
0925	Coal Technology Assist	422/420	14,995	363,159	6,510,843	-	6,888,997	
0929	Violent Crime Victims Assist	340	13,861	335,693	1,524,757	-	1,874,311	
0938	Hearing Instrument Dispen Exam	482	-	-	39,096	-	39,096	
0940	Self-Insurers Security	563	819	19,836	-	-	20,655	
0942	Low-Level Rad Waste Fac Dev&Op	588	1,008	24,414	360,377	-	385,799	
0944	Enviro Protection Permit & Insp	532	27,155	657,654	-	-	684,809	
0951	Narcotics Profit Forfeiture	295	882	21,362	273,885	-	296,129	
0962	Park & Conservation	422/360	92,994	2,252,197	1,574,842	-	3,920,033	
0963	Vehicle Inspection	532	22,240	538,635	-	-	560,875	
0963	Vehicle Inspection	350	8,002	193,787	-	-	201,789	
0969	Local Tourism Fund	420	-	-	398,270	-	398,270	
0971	Build Illinois Bond	420/507	4,284	103,760	-	-	108,044	
0973	IL Capital Revolving Loan	420	504	12,207	-	-	12,711	
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-	

STATE OF ILLINOIS  
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Fund	Fund Name	Agency #	Difference between Expected & Actual Experience	Deferred Inflows			Total Deferred Inflows of Resources
				\$	Assumptions	Proportion	
0883	Intra-Agency Services	420	\$ 179,433	\$ 725,828	\$ 3,720,278	\$ 4,625,539	
0884	DNR Special Projects	422	-	-	215,030	215,030	
0885	Wage Theft Prevention Fund	452	-	-	502,785	502,785	
0888	Design Professional Admin & In	440	32,137	129,999	498,958	661,094	
0894	DNR Federal Projects	422	83,691	338,539	1,256,523	1,678,753	
0896	Public Health Spec State Projects	482	44,189	178,749	-	222,938	
0897	Veterans' Affairs Fed Projects	497	-	-	192,095	192,095	
0903	State Surplus Property Rev	416	50,884	205,832	4,012,658	4,269,374	
0904	IL State Police Federal Projs	493	147,965	598,537	1,930,639	2,677,141	
0905	IL Forestry Development	422	59,588	241,040	6,556,320	6,856,948	
0906	State Police Services	493	301,956	1,221,449	6,918,647	8,442,052	
0911	Juvenile Justice Trust	444	-	-	161,079	161,079	
0913	Federal Workforce Training	420	237,012	958,743	5,274,629	6,470,384	
0920	Metabolic Screening and Treatment	482	186,128	752,911	2,188,915	3,127,954	
0921	DHS Recoveries Trust	444	380,960	1,541,031	4,886,381	6,808,372	
0922	Insurance Producer Admin	446/360	583,157	2,358,941	8,867,069	11,809,167	
0925	Coal Technology Assist	422/420	159,347	644,579	469,690	1,273,616	
0929	Violent Crime Victims Assist	340	147,296	595,829	1,132,782	1,875,907	
0938	Hearing Instrument Dispen Exam	482	-	-	199,408	199,408	
0940	Self-Insurers Security	563	8,704	35,208	55,585	99,497	
0942	Low-Level Rad Waste Fac Dev&Op	588	10,712	43,333	507,478	561,523	
0944	Enviro Protection Permit & Insp	532	288,566	1,167,283	3,884,579	5,340,428	
0951	Narcotics Profit Forfeiture	295	9,373	37,916	39,096	86,385	
0962	Park & Conservation	422/360	988,220	3,997,471	25,714,174	30,699,865	
0963	Vehicle Inspection	532	236,343	956,035	7,395,144	8,587,522	
0963	Vehicle Inspection	350	85,030	343,956	1,821,995	2,250,981	
0969	Local Tourism Fund	420	-	-	540,564	540,564	
0971	Build Illinois Bond	420/507	45,528	184,165	2,391,718	2,621,411	
0973	IL Capital Revolving Loan	420	5,356	21,667	1,857,148	1,884,171	
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	641,702	641,702	



STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0883	Intra-Agency Services	420	\$ 515,775	\$ (400,849)	\$ 114,926
0884	DNR Special Projects	422	-	(87,821)	(87,821)
0885	Wage Theft Prevention Fund	452	-	(183,014)	(183,014)
0888	Design Professional Admin & In	440	92,378	(153,808)	(61,430)
0894	DNR Federal Projects	422	240,567	(430,593)	(190,026)
0896	Public Health Spec State Projects	482	127,019	323,406	450,425
0897	Veterans' Affairs Fed Projects	497	-	(73,491)	(73,491)
0903	State Surplus Property Rev	416	146,265	(1,037,981)	(891,716)
0904	IL State Police Federal Projs	493	425,322	(562,031)	(136,709)
0905	IL Forestry Development	422	171,283	(2,385,987)	(2,214,704)
0906	State Police Services	493	867,964	(2,378,741)	(1,510,777)
0911	Juvenile Justice Trust	444	-	(58,343)	(58,343)
0913	Federal Workforce Training	420	681,285	(1,705,518)	(1,024,233)
0920	Metabolic Screening and Treatment	482	535,020	(515,349)	19,671
0921	DHS Recoveries Trust	444	1,095,059	(1,393,753)	(298,694)
0922	Insurance Producer Admin	446/360	1,676,268	(2,905,131)	(1,228,863)
0925	Coal Technology Assist	422/420	458,039	1,780,466	2,238,505
0929	Violent Crime Victims Assist	340	423,397	261,819	685,216
0938	Hearing Instrument Dispen Exam	482	-	(36,411)	(36,411)
0940	Self-Insurers Security	563	25,019	(16,676)	8,343
0942	Low-Level Rad Waste Fac Dev&Op	588	30,793	(90,553)	(59,760)
0944	Enviro Protection Permit & Insp	532	829,474	(1,378,816)	(549,342)
0951	Narcotics Profit Forfeiture	295	26,943	62,929	89,872
0962	Park & Conservation	422/360	2,840,611	(8,861,567)	(6,020,956)
0963	Vehicle Inspection	532	679,360	(2,129,972)	(1,450,612)
0963	Vehicle Inspection	350	244,416	(642,048)	(397,632)
0969	Local Tourism Fund	420	-	3	3
0971	Build Illinois Bond	420/507	130,868	(816,954)	(686,086)
0973	IL Capital Revolving Loan	420	15,396	(596,862)	(581,466)
0982	Adeline Jay Geo-Karis IL Beach	422	-	(257,117)	(257,117)

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	FY 18		FY 19	
			Primary Allocation	Secondary Allocation	Primary Allocation	Secondary Allocation
0988	Attorney General Federal Grant	340	0.0025%		0.0018%	
0991	Abandoned Minded Lands Reclam	422	0.0207%		0.0182%	
0997	Insurance Financial Regulation	446	0.0853%		0.0824%	
UNIV	Chicago State Univ	608	0.0132%		0.0131%	
UNIV	Eastern IL Univ	612	0.0186%		0.0133%	
UNIV	Governor's State Univ	616	0.0276%		0.0205%	
UNIV	Northeastern State Univ	620	0.0955%		0.0940%	
UNIV	Western IL Univ	628	0.0377%		0.0403%	
UNIV	Illinois State Univ	636	0.0606%		0.0676%	
UNIV	Northern IL Univ	644	0.1058%		0.1014%	
UNIV	Southern IL Univ	664	0.3432%		0.3509%	
UNIV	University of IL	676	2.8946%		2.8959%	
UNIV	University of IL - Foundation	676A	0.0782%		0.0972%	
UNIV	University of IL - Alumni Association	676B	0.0000%		0.0091%	
	<b>Grand total*</b>		<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2019

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>Beginning Total OPEB Liability</b>	<b>Ending Total OPEB Liability</b>
0988	Attorney General Federal Grant	340	\$ 1,002,331	\$ 790,005
0991	Abandoned Minded Lands Reclam	422	8,299,302	7,987,829
0997	Insurance Financial Regulation	446	34,199,541	36,164,675
UNIV	Chicago State Univ	608	5,292,309	5,749,481
UNIV	Eastern IL Univ	612	7,457,344	5,837,259
UNIV	Governor's State Univ	616	11,065,737	8,997,280
UNIV	Northeastern State Univ	620	38,289,052	41,255,819
UNIV	Western IL Univ	628	15,115,155	17,687,335
UNIV	Illinois State Univ	636	24,296,509	29,669,078
UNIV	Northern IL Univ	644	42,418,657	44,503,617
UNIV	Southern IL Univ	664	137,600,029	154,007,094
UNIV	University of IL	676	1,160,539,171	1,270,986,446
UNIV	University of IL - Foundation	676A	31,352,920	42,660,272
UNIV	University of IL - Alumni Association	676B	-	3,993,914
	<b>Grand total*</b>		<b>\$ 40,093,248,494</b>	<b>\$ 43,889,169,017</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Experience	Difference between Expected & Actual	Deferred Outflows			Total Deferred Outflows of Resources
					Assumptions	Changes in Proportion	Resources	
0988	Attorney General Federal Grant	340	\$ 1,134	\$ 27,466	\$ 221,029	\$ 249,629		
0991	Abandoned Minded Lands Reclam	422	11,467	277,710	-	289,177		
0997	Insurance Financial Regulation	446	51,915	1,257,324	-	1,309,239		
UNIV	Chicago State Univ	608	8,254	199,890	-	208,144		
UNIV	Eastern IL Univ	612	8,380	202,942	332,319	543,641		
UNIV	Governor's State Univ	616	12,916	312,805	-	325,721		
UNIV	Northeastern State Univ	620	59,224	1,434,326	175,933	1,669,483		
UNIV	Western IL Univ	628	25,391	614,929	936,976	1,577,296		
UNIV	Illinois State Univ	636	42,591	1,031,494	2,522,629	3,596,714		
UNIV	Northern IL Univ	644	63,886	1,547,241	3,069,061	4,680,188		
UNIV	Southern IL Univ	664	221,081	5,354,309	2,774,892	8,350,282		
UNIV	University of IL	676	1,824,534	44,187,928	468,488	46,480,950		
UNIV	University of IL - Foundation	676A	61,240	1,483,154	28,452,875	29,997,269		
UNIV	University of IL - Alumni Association	676B	5,733	138,855	3,279,419	3,424,007		
	<b>Grand total*</b>		<b>\$ 63,004,026</b>	<b>\$ 1,525,878,941</b>	<b>\$ 6,220,207,469</b>	<b>\$ 7,809,090,436</b>		

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

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Difference between Expected & Actual Experience	Deferred Inflows			Total Deferred Inflows of Resources
				Changes in Assumptions	Changes in Proportion	Resources	
0988	Attorney General Federal Grant	340	\$ 12,051	\$ 48,750	\$ 408,648	\$	469,449
0991	Abandoned Minded Lands Reclam	422	121,854	492,913	5,099,156		5,713,923
0997	Insurance Financial Regulation	446	551,689	2,231,651	9,407,122		12,190,462
UNIV	Chicago State Univ	608	87,708	354,789	5,493,658		5,936,155
UNIV	Eastern IL Univ	612	89,047	360,206	3,595,348		4,044,601
UNIV	Governor's State Univ	616	137,253	555,204	19,280,288		19,972,745
UNIV	Northeastern State Univ	620	629,354	2,545,815	954,995		4,130,164
UNIV	Western IL Univ	628	269,819	1,091,450	2,360,396		3,721,665
UNIV	Illinois State Univ	636	452,599	1,830,820	4,300,947		6,584,366
UNIV	Northern IL Univ	644	678,899	2,746,230	5,674,720		9,099,849
UNIV	Southern IL Univ	664	2,349,365	9,503,473	42,169,633		54,022,471
UNIV	University of IL	676	19,388,792	78,430,057	190,934,279		288,753,128
UNIV	University of IL - Foundation	676A	650,779	2,632,481	-		3,283,260
UNIV	University of IL - Alumni Association	676B	60,927	246,457	-		307,384
	<b>Grand total*</b>		<b>\$ 669,525,598</b>	<b>\$ 2,708,313,718</b>	<b>\$ 6,220,207,469</b>	<b>\$</b>	<b>\$ 9,598,046,785</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0988	Attorney General Federal Grant	340	\$ 34,642	\$ (54,302)	\$ (19,660)
0991	Abandoned Minded Lands Reclam	422	350,265	(1,753,294)	(1,403,029)
0997	Insurance Financial Regulation	446	1,585,815	(3,302,531)	(1,716,716)
UNIV	Chicago State Univ	608	252,114	(2,128,483)	(1,876,369)
UNIV	Eastern IL Univ	612	255,963	(861,995)	(606,032)
UNIV	Governor's State Univ	616	394,529	(6,183,614)	(5,789,085)
UNIV	Northeastern State Univ	620	1,809,061	(190,588)	1,618,473
UNIV	Western IL Univ	628	775,587	(673,476)	102,111
UNIV	Illinois State Univ	636	1,300,984	(847,795)	453,189
UNIV	Northern IL Univ	644	1,951,477	(431,870)	1,519,607
UNIV	Southern IL Univ	664	6,753,187	(14,583,143)	(7,829,956)
UNIV	University of IL	676	55,732,556	(70,745,930)	(15,013,374)
UNIV	University of IL - Foundation	676A	1,870,646	8,535,491	10,406,137
UNIV	University of IL - Alumni Association	676B	175,133	791,101	966,234
	<b>Grand total*</b>		<b>\$ 1,924,533,170</b>	<b>\$ -</b>	<b>\$ 1,924,533,170</b>

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

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

For the Year Ended June 30, 2019

**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ (1,655,559,375)	\$ (1,655,559,375)	\$ (1,338,579,623)	\$ (132,102,676)	\$ 2,998,760
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	1,203,380,609	1,203,380,609	1,255,587,202	491,155,047	52,522,018
0001	General Revenue Contributions - relating to State Agencies	350	50,828,067	50,828,067	54,535,725	(1,208,611)	(1,550,969)
0001	General Revenue Contributions - relating to State Agencies	416	(14,405,678)	(14,405,678)	(18,432,946)	(1,094,767)	323,283
0001	General Revenue Contributions - relating to State Agencies	418	90,939,961	90,939,961	95,804,832	37,724,159	4,032,604
0001	General Revenue Contributions - relating to State Agencies	426	457,686,496	457,686,496	470,521,728	171,674,461	17,720,296
0001	General Revenue Contributions - relating to State Agencies	444	349,562,735	349,562,735	366,842,792	148,970,575	16,230,083
0001	General Revenue Contributions - relating to State Agencies	478	20,746,914	20,746,914	22,882,257	12,916,664	1,604,021
0001	General Revenue Contributions - relating to State Agencies	492	(1,370,073)	(1,370,073)	(96,339)	15,657,874	2,620,919
0001	General Revenue Contributions - relating to State Agencies	494	1,183,420	1,183,420	1,256,903	1,367,329	199,977
0001	General Revenue Contributions - relating to State Agencies	511	570,876	570,876	606,323	659,592	96,467
0001	General Revenue Contributions - relating to State Agencies	586	7,645,314	7,645,314	8,858,078	3,523,431	364,320
0001	General Revenue Contributions - relating to State Agencies	691	5,496,581	5,496,581	7,635,307	5,515,381	711,536
0001	General Revenue Contributions - relating to State Agencies	All Others	234,495,996	234,495,996	245,172,542	95,448,959	10,169,481
0001	General Revenue	812	(1,239,936)	(1,239,936)	(7,906,373)	(1,847,998)	-
0007	Education Assistance Fund	812	92,874,150	92,874,150	16,832,015	1,984,350	1,388,240
0011	Road	494	(128,274,638)	(128,274,638)	(93,514,206)	(45,445,707)	(6,143,700)
0011	Road	360	(14,183)	(14,183)	(6,386)	2,294	389
0012	Motor Fuel Tax	492	(7,393,003)	(7,393,003)	(5,109,383)	(1,578,754)	(190,360)
0012	Motor Fuel Tax	494	3,849,965	3,849,965	6,428,650	9,160,334	1,346,640
0013	Prevent & Treat Alcohol & Sub	444	(259,705)	(259,705)	(108,208)	163,364	27,224
0014	Food & Drug Safety	482	(181,258)	(181,258)	(150,438)	(474,150)	(77,100)
0016	Teacher Certificate Fee Revolving	586	(1,674,500)	(1,674,500)	(1,583,479)	65,144	46,327
0018	Transportation Regulatory	524	(1,003,345)	(1,003,345)	(567,396)	14,799	7,482
0021	Financial Institutions	440	(1,084,579)	(1,084,579)	(694,983)	(112,742)	(10,179)
0022	General Professions Dedicated	440	(822,140)	(822,140)	(494,073)	(158,979)	(21,513)
0026	Live & Learn	350	(26,285)	(26,285)	(16,630)	(6,660)	(919)
0036	IL Veterans' Rehabilitation	444	(70,226)	(70,226)	(400,466)	(92,766)	-
0039	State Boating Act	422	1,180,124	1,180,124	1,417,856	1,327,829	186,414
0040	State Parks	422	1,651,727	1,651,727	1,501,074	977,746	132,768
0041	Wildlife & Fish	422	(9,054,161)	(9,054,161)	(7,201,926)	810,936	270,185
0042	Salmon	422	(34,299)	(34,299)	(44,114)	(57,340)	(8,457)
0044	Lobbyist Registration Admin	350	(173,229)	(173,229)	(150,443)	(32,800)	(2,447)
0045	Agricultural Premium	406	(159,675)	(159,675)	(71,612)	-	-
0047	Fire Prevention	592	(2,812,814)	(2,812,814)	(1,715,487)	98,245	35,847

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

		Actual and Expected Experience						
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024	
			\$ (55,562,865) (105,083,714)	\$ (55,562,865) (105,083,714)	\$ (56,026,302) (105,960,203)	\$ (4,554,275) (8,613,323)	\$ 551,383 1,042,817	
			GRF Universities GRF State Agencies	GRF Universities GRF State Agencies	GRF Universities GRF State Agencies	GRF Universities GRF State Agencies	GRF Universities GRF State Agencies	
0001	General Revenue Contributions - relating to Universities	350	(5,547,159)	(5,547,159)	(5,593,427)	(454,680)	55,048	
0001	General Revenue Contributions - relating to State Agencies	416	(335,217)	(335,217)	(338,013)	(27,477)	3,327	
0001	General Revenue Contributions - relating to State Agencies	418	(7,730,589)	(7,730,589)	(7,795,068)	(633,648)	76,716	
0001	General Revenue Contributions - relating to State Agencies	426	(33,177,661)	(33,177,661)	(33,454,391)	(2,719,450)	329,244	
0001	General Revenue Contributions - relating to State Agencies	444	(29,029,271)	(29,029,271)	(29,271,400)	(2,379,422)	288,077	
0001	General Revenue Contributions - relating to State Agencies	478	(2,237,968)	(2,237,968)	(2,256,634)	(183,438)	22,209	
0001	General Revenue Contributions - relating to State Agencies	492	(1,828,036)	(1,828,036)	(1,843,284)	(149,837)	18,141	
0001	General Revenue Contributions - relating to State Agencies	494	(29,844)	(29,844)	(30,093)	(2,446)	296	
0001	General Revenue Contributions - relating to State Agencies	511	(14,396)	(14,396)	(14,517)	(1,180)	143	
0001	General Revenue Contributions - relating to State Agencies	586	(589,415)	(589,415)	(594,331)	(48,312)	5,849	
0001	General Revenue Contributions - relating to State Agencies	691	(277,631)	(277,631)	(279,947)	(22,756)	2,755	
0001	General Revenue Contributions - relating to State Agencies	All Others	(24,286,527)	(24,286,527)	(24,489,098)	(1,990,677)	241,012	
0001	General Revenue	812	-	-	-	-	-	
0007	Education Assistance Fund	812	(2,693,566)	(2,693,566)	(2,716,032)	(220,782)	26,730	
0011	Road	494	(9,233,535)	(9,233,535)	(9,310,551)	(756,839)	91,631	
0011	Road	360	(1,378)	(1,378)	(1,390)	(113)	14	
0012	Motor Fuel Tax	492	(333,742)	(333,742)	(336,526)	(27,356)	3,312	
0012	Motor Fuel Tax	494	(244,351)	(244,351)	(246,389)	(20,029)	2,425	
0013	Prevent & Treat Alcohol & Sub	444	(29,338)	(29,338)	(29,583)	(2,405)	291	
0014	Food & Drug Safety	482	-	-	-	-	-	
0016	Teacher Certificate Fee Revolving	586	(20,871)	(20,871)	(21,045)	(1,711)	207	
0018	Transportation Regulatory	524	(107,309)	(107,309)	(108,205)	(8,796)	1,065	
0021	Financial Institutions	440	(58,085)	(58,085)	(58,569)	(4,761)	576	
0022	General Professions Dedicated	440	(31,307)	(31,307)	(31,568)	(2,566)	311	
0026	Live & Learn	350	(5,710)	(5,710)	(5,758)	(468)	57	
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-	
0039	State Boating Act	422	(132,316)	(132,316)	(133,419)	(10,845)	1,313	
0040	State Parks	422	(85,454)	(85,454)	(86,167)	(7,004)	848	
0041	Wildlife & Fish	422	(371,350)	(371,350)	(374,447)	(30,438)	3,685	
0042	Salmon	422	(1,378)	(1,378)	(1,390)	(113)	14	
0044	Lobbyist Registration Admin	350	(9,254)	(9,254)	(9,331)	(759)	92	
0045	Agricultural Premium	406	-	-	-	-	-	
0047	Fire Prevention	592	(154,171)	(154,171)	(155,457)	(12,637)	1,530	



STATE OF ILLINOIS  
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For the Year Ended June 30, 2019

Assumption Changes

Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ (194,359,633)	\$ (194,359,633)	\$ (57,086,297)	\$ 97,031,589	\$ 15,101,524
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	(367,584,228)	(367,584,228)	(107,964,921)	183,511,783	28,560,883
0001	General Revenue Contributions - relating to State Agencies	350	(19,404,036)	(19,404,036)	(5,699,252)	9,687,220	1,507,672
0001	General Revenue Contributions - relating to State Agencies	416	(1,172,594)	(1,172,594)	(344,408)	585,403	91,109
0001	General Revenue Contributions - relating to State Agencies	418	(27,041,701)	(27,041,701)	(7,942,547)	13,500,228	2,101,110
0001	General Revenue Contributions - relating to State Agencies	426	(116,055,898)	(116,055,898)	(34,087,333)	57,939,441	9,017,413
0001	General Revenue Contributions - relating to State Agencies	444	(101,544,775)	(101,544,775)	(29,825,201)	50,694,947	7,889,915
0001	General Revenue Contributions - relating to State Agencies	478	(7,828,441)	(7,828,441)	(2,299,329)	3,908,250	608,261
0001	General Revenue Contributions - relating to State Agencies	492	(6,394,495)	(6,394,495)	(1,878,158)	3,192,371	496,845
0001	General Revenue Contributions - relating to State Agencies	494	(104,394)	(104,394)	(30,662)	52,117	8,111
0001	General Revenue Contributions - relating to State Agencies	511	(50,359)	(50,359)	(14,791)	25,141	3,913
0001	General Revenue Contributions - relating to State Agencies	586	(2,061,780)	(2,061,780)	(605,575)	1,029,318	160,198
0001	General Revenue Contributions - relating to State Agencies	691	(971,158)	(971,158)	(285,243)	484,838	75,458
0001	General Revenue Contributions - relating to State Agencies	All Others	(84,954,597)	(84,954,597)	(24,952,422)	42,412,509	6,600,878
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(9,422,128)	(9,422,128)	(2,767,418)	4,703,879	732,089
0011	Road	494	(32,299,029)	(32,299,029)	(9,486,702)	16,124,882	2,509,598
0011	Road	360	(4,821)	(4,821)	(1,416)	2,407	375
0012	Motor Fuel Tax	492	(1,167,435)	(1,167,435)	(342,893)	582,827	90,708
0012	Motor Fuel Tax	494	(854,741)	(854,741)	(251,050)	426,719	66,412
0013	Prevent & Treat Alcohol & Sub	444	(102,624)	(102,624)	(30,142)	51,234	7,974
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(73,008)	(73,008)	(21,443)	36,448	5,673
0018	Transportation Regulatory	524	(375,370)	(375,370)	(110,252)	187,399	29,166
0021	Financial Institutions	440	(203,182)	(203,182)	(59,678)	101,436	15,787
0022	General Professions Dedicated	440	(109,512)	(109,512)	(32,165)	54,672	8,509
0026	Live & Learn	350	(19,974)	(19,974)	(5,867)	9,972	1,552
0036	IL Veterans' Rehabilitation	444	-	-	-	-	-
0039	State Boating Act	422	(462,841)	(462,841)	(135,943)	231,068	35,962
0040	State Parks	422	(298,918)	(298,918)	(87,797)	149,231	23,226
0041	Wildlife & Fish	422	(1,298,986)	(1,298,986)	(381,532)	648,503	100,930
0042	Salmon	422	(4,821)	(4,821)	(1,416)	2,407	375
0044	Lobbyist Registration Admin	350	(32,371)	(32,371)	(9,508)	16,161	2,515
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	592	(539,293)	(539,293)	(158,398)	269,235	41,902

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ -	\$ 1,779,906,583	\$ (326,679,406)	\$ (326,679,406)
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	2,054,755,978	14,375,267	374,486,156	374,486,156
0001	General Revenue Contributions - relating to State Agencies	350	98,304,994	-	18,042,642	18,042,642
0001	General Revenue Contributions - relating to State Agencies	416	47,939,632	-	8,798,715	8,798,715
0001	General Revenue Contributions - relating to State Agencies	418	139,984,140	-	25,692,324	25,692,324
0001	General Revenue Contributions - relating to State Agencies	426	680,237,505	-	124,849,018	124,849,018
0001	General Revenue Contributions - relating to State Agencies	444	535,418,442	-	98,269,305	98,269,305
0001	General Revenue Contributions - relating to State Agencies	478	33,342,821	-	6,119,654	6,119,654
0001	General Revenue Contributions - relating to State Agencies	492	31,883,175	-	5,851,755	5,851,755
0001	General Revenue Contributions - relating to State Agencies	494	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	511	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	586	2,356,379	-	432,484	432,484
0001	General Revenue Contributions - relating to State Agencies	691	-	14,375,267	(2,638,399)	(2,638,399)
0001	General Revenue Contributions - relating to State Agencies	All Others	485,288,890	-	89,068,658	89,068,658
0001	General Revenue	812	65,858,023	-	12,087,410	12,087,410
0007	Education Assistance Fund	812	816,743,879	-	149,903,043	149,903,043
0011	Road	494	-	118,796,737	(21,803,643)	(21,803,643)
0011	Road	360	-	43,500	(7,984)	(7,984)
0012	Motor Fuel Tax	492	-	14,441,786	(2,650,608)	(2,650,608)
0012	Motor Fuel Tax	494	-	19,531,210	(3,584,707)	(3,584,707)
0013	Prevent & Treat Alcohol & Sub	444	-	782,988	(143,708)	(143,708)
0014	Food & Drug Safety	482	-	304,496	(55,886)	(55,886)
0016	Teacher Certificate Fee Revolving	586	-	391,494	(71,854)	(71,854)
0018	Transportation Regulatory	524	-	1,696,475	(311,367)	(311,367)
0021	Financial Institutions	440	-	2,435,964	(447,090)	(447,090)
0022	General Professions Dedicated	440	-	2,479,463	(455,074)	(455,074)
0026	Live & Learn	350	43,500	-	7,984	7,984
0036	IL Veterans' Rehabilitation	444	3,262,452	-	598,782	598,782
0039	State Boating Act	422	869,987	-	159,675	159,675
0040	State Parks	422	3,566,947	-	654,668	654,668
0041	Wildlife & Fish	422	-	9,265,362	(1,700,540)	(1,700,540)
0042	Salmon	422	130,498	-	23,951	23,951
0044	Lobbyist Registration Admin	350	-	-	-	-
0045	Agricultural Premium	406	-	869,987	(159,675)	(159,675)
0047	Fire Prevention	592	-	7,090,394	(1,301,352)	(1,301,352)

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Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ (326,679,406)	\$ (326,679,406)	\$ (326,679,406)	\$ (146,509,553)
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	374,486,156	374,486,156	374,486,156	167,949,931
0001	General Revenue Contributions - relating to State Agencies	350	18,042,642	18,042,642	18,042,642	8,091,784
0001	General Revenue Contributions - relating to State Agencies	416	8,798,715	8,798,715	8,798,715	3,946,057
0001	General Revenue Contributions - relating to State Agencies	418	25,692,324	25,692,324	25,692,324	11,522,520
0001	General Revenue Contributions - relating to State Agencies	426	124,849,018	124,849,018	124,849,018	55,992,415
0001	General Revenue Contributions - relating to State Agencies	444	98,269,305	98,269,305	98,269,305	44,071,917
0001	General Revenue Contributions - relating to State Agencies	478	6,119,654	6,119,654	6,119,654	2,744,551
0001	General Revenue Contributions - relating to State Agencies	492	5,851,755	5,851,755	5,851,755	2,624,400
0001	General Revenue Contributions - relating to State Agencies	494	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	511	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	586	432,484	432,484	432,484	193,959
0001	General Revenue Contributions - relating to State Agencies	691	(2,638,399)	(2,638,399)	(2,638,399)	(1,183,272)
0001	General Revenue Contributions - relating to State Agencies	All Others	89,068,658	89,068,658	89,068,658	39,945,600
0001	General Revenue	812	12,087,410	12,087,410	12,087,410	5,420,973
0007	Education Assistance Fund	812	149,903,043	149,903,043	149,903,043	67,228,664
0011	Road	494	(21,803,643)	(21,803,643)	(21,803,643)	(9,778,522)
0011	Road	360	(7,984)	(7,984)	(7,984)	(3,580)
0012	Motor Fuel Tax	492	(2,650,608)	(2,650,608)	(2,650,608)	(1,188,746)
0012	Motor Fuel Tax	494	(3,584,707)	(3,584,707)	(3,584,707)	(1,607,675)
0013	Prevent & Treat Alcohol & Sub	444	(143,708)	(143,708)	(143,708)	(64,448)
0014	Food & Drug Safety	482	(55,886)	(55,886)	(55,886)	(25,066)
0016	Teacher Certificate Fee Revolving	586	(71,854)	(71,854)	(71,854)	(32,224)
0018	Transportation Regulatory	524	(311,367)	(311,367)	(311,367)	(139,640)
0021	Financial Institutions	440	(447,090)	(447,090)	(447,090)	(200,514)
0022	General Professions Dedicated	440	(455,074)	(455,074)	(455,074)	(204,093)
0026	Live & Learn	350	7,984	7,984	7,984	3,580
0036	IL Veterans' Rehabilitation	444	598,782	598,782	598,782	268,542
0039	State Boating Act	422	159,675	159,675	159,675	71,612
0040	State Parks	422	654,668	654,668	654,668	293,607
0041	Wildlife & Fish	422	(1,700,540)	(1,700,540)	(1,700,540)	(762,662)
0042	Salmon	422	23,951	23,951	23,951	10,743
0044	Lobbyist Registration Admin	350	-	-	-	-
0045	Agricultural Premium	406	(159,675)	(159,675)	(159,675)	(71,612)
0047	Fire Prevention	592	(1,301,352)	(1,301,352)	(1,301,352)	(583,634)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ -	\$ 5,097,136,465	\$ (991,918,991)	\$ (991,918,991)
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	6,067,114,172	188,871,810	1,143,924,695	1,143,924,695
0001	General Revenue Contributions - relating to State Agencies	350	406,742,227	-	79,153,333	79,153,333
0001	General Revenue Contributions - relating to State Agencies	416	-	119,579,981	(23,270,645)	(23,270,645)
0001	General Revenue Contributions - relating to State Agencies	418	448,411,530	-	87,262,313	87,262,313
0001	General Revenue Contributions - relating to State Agencies	426	2,181,234,267	-	424,475,139	424,475,139
0001	General Revenue Contributions - relating to State Agencies	444	1,677,687,062	-	326,483,248	326,483,248
0001	General Revenue Contributions - relating to State Agencies	478	92,482,385	-	17,997,367	17,997,367
0001	General Revenue Contributions - relating to State Agencies	492	-	69,291,829	(13,484,411)	(13,484,411)
0001	General Revenue Contributions - relating to State Agencies	494	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	511	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	586	43,679,966	-	8,500,261	8,500,261
0001	General Revenue Contributions - relating to State Agencies	691	25,835,184	-	5,027,609	5,027,609
0001	General Revenue Contributions - relating to State Agencies	All Others	1,191,041,551	-	231,780,481	231,780,481
0001	General Revenue	812	-	68,484,728	(13,327,346)	(13,327,346)
0007	Education Assistance Fund	812	-	253,040,668	(49,242,520)	(49,242,520)
0011	Road	494	-	24,607,459	(4,788,690)	(4,788,690)
0011	Road	360	-	-	-	-
0012	Motor Fuel Tax	492	-	6,604,207	(1,285,200)	(1,285,200)
0012	Motor Fuel Tax	494	-	1,311,794	(255,279)	(255,279)
0013	Prevent & Treat Alcohol & Sub	444	-	588,046	(114,436)	(114,436)
0014	Food & Drug Safety	482	2,080,778	-	404,926	404,926
0016	Teacher Certificate Fee Revolving	586	-	9,182,562	(1,786,956)	(1,786,956)
0018	Transportation Regulatory	524	-	271,407	(52,817)	(52,817)
0021	Financial Institutions	440	-	995,155	(193,660)	(193,660)
0022	General Professions Dedicated	440	-	90,468	(17,605)	(17,605)
0026	Live & Learn	350	45,233	-	8,802	8,802
0036	IL Veterans' Rehabilitation	444	-	3,437,806	(669,008)	(669,008)
0039	State Boating Act	422	3,030,698	-	589,783	589,783
0040	State Parks	422	3,256,870	-	633,797	633,797
0041	Wildlife & Fish	422	-	35,056,582	(6,822,123)	(6,822,123)
0042	Salmon	422	45,235	-	8,803	8,803
0044	Lobbyist Registration Admin	350	-	497,578	(96,830)	(96,830)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	-	3,935,383	(765,838)	(765,838)

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Change in Proportionate Share FY18 Layer (Continued)						
Fund	Fund Name	Agency #	2020	2021	2022	2023
			GRF Universities	GRF State Agencies		
			\$	\$	\$	\$
0001	General Revenue Contributions - relating to Universities	350	79,153,333	79,153,333	79,153,333	10,975,562
0001	General Revenue Contributions - relating to State Agencies	416	(23,270,645)	(23,270,645)	(23,270,645)	(3,226,756)
0001	General Revenue Contributions - relating to State Agencies	418	87,262,313	87,262,313	87,262,313	12,099,965
0001	General Revenue Contributions - relating to State Agencies	426	424,475,139	424,475,139	424,475,139	58,858,572
0001	General Revenue Contributions - relating to State Agencies	444	326,483,248	326,483,248	326,483,248	45,270,822
0001	General Revenue Contributions - relating to State Agencies	478	17,997,367	17,997,367	17,997,367	2,495,550
0001	General Revenue Contributions - relating to State Agencies	492	(13,484,411)	(13,484,411)	(13,484,411)	(1,869,774)
0001	General Revenue Contributions - relating to State Agencies	494	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	511	-	-	-	-
0001	General Revenue Contributions - relating to State Agencies	586	8,500,261	8,500,261	8,500,261	1,178,661
0001	General Revenue Contributions - relating to State Agencies	691	5,027,609	5,027,609	5,027,609	697,139
0001	General Revenue Contributions - relating to State Agencies	All Others	231,780,481	231,780,481	231,780,481	32,139,146
0001	General Revenue	812	(13,327,346)	(13,327,346)	(13,327,346)	(1,847,998)
0007	Education Assistance Fund	812	(49,242,520)	(49,242,520)	(49,242,520)	(6,828,068)
0011	Road	494	(4,788,690)	(4,788,690)	(4,788,690)	(664,009)
0011	Road	360	-	-	-	-
0012	Motor Fuel Tax	492	(1,285,200)	(1,285,200)	(1,285,200)	(178,207)
0012	Motor Fuel Tax	494	(255,279)	(255,279)	(255,279)	(35,399)
0013	Prevent & Treat Alcohol & Sub	444	(114,436)	(114,436)	(114,436)	(15,866)
0014	Food & Drug Safety	482	404,926	404,926	404,926	56,148
0016	Teacher Certificate Fee Revolving	586	(1,786,956)	(1,786,956)	(1,786,956)	(247,782)
0018	Transportation Regulatory	524	(52,817)	(52,817)	(52,817)	(7,322)
0021	Financial Institutions	440	(193,660)	(193,660)	(193,660)	(26,855)
0022	General Professions Dedicated	440	(17,605)	(17,605)	(17,605)	(2,443)
0026	Live & Learn	350	8,802	8,802	8,802	1,223
0036	IL Veterans' Rehabilitation	444	(669,008)	(669,008)	(669,008)	(92,766)
0039	State Boating Act	422	589,783	589,783	589,783	81,783
0040	State Parks	422	633,797	633,797	633,797	87,885
0041	Wildlife & Fish	422	(6,822,123)	(6,822,123)	(6,822,123)	(945,967)
0042	Salmon	422	8,803	8,803	8,803	1,220
0044	Lobbyist Registration Admin	350	(96,830)	(96,830)	(96,830)	(13,428)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	(765,838)	(765,838)	(765,838)	(106,193)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ -	\$ 447,846,547	\$ (87,038,480)	\$ (87,038,480)
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	921,304,072	110,197,254	157,637,700	157,637,700
0001	General Revenue Contributions - relating to State Agencies	350	-	110,197,254	(21,416,713)	(21,416,713)
0001	General Revenue Contributions - relating to State Agencies	416	8,099,162	-	1,574,063	1,574,063
0001	General Revenue Contributions - relating to State Agencies	418	65,642,848	-	12,757,614	12,757,614
0001	General Revenue Contributions - relating to State Agencies	426	296,353,129	-	57,595,898	57,595,898
0001	General Revenue Contributions - relating to State Agencies	444	284,973,231	-	55,384,228	55,384,228
0001	General Revenue Contributions - relating to State Agencies	478	34,455,061	-	6,696,302	6,696,302
0001	General Revenue Contributions - relating to State Agencies	492	74,531,503	-	14,485,114	14,485,114
0001	General Revenue Contributions - relating to State Agencies	494	6,779,860	-	1,317,658	1,317,658
0001	General Revenue Contributions - relating to State Agencies	511	3,270,566	-	635,631	635,631
0001	General Revenue Contributions - relating to State Agencies	586	7,017,093	-	1,363,764	1,363,764
0001	General Revenue Contributions - relating to State Agencies	691	22,414,123	-	4,356,160	4,356,160
0001	General Revenue Contributions - relating to State Agencies	All Others	117,767,496	-	22,887,981	22,887,981
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	22,276,026	-	4,329,321	4,329,321
0011	Road	494	-	309,493,634	(60,149,741)	(60,149,741)
0011	Road	360	-	-	-	-
0012	Motor Fuel Tax	492	-	10,064,470	(1,956,018)	(1,956,018)
0012	Motor Fuel Tax	494	45,223,018	-	8,789,043	8,789,043
0013	Prevent & Treat Alcohol & Sub	444	670,964	-	130,401	130,401
0014	Food & Drug Safety	482	-	2,728,590	(530,298)	(530,298)
0016	Teacher Certificate Fee Revolving	586	1,431,392	-	278,189	278,189
0018	Transportation Regulatory	524	-	805,159	(156,482)	(156,482)
0021	Financial Institutions	440	-	939,352	(182,562)	(182,562)
0022	General Professions Dedicated	440	-	1,073,543	(208,642)	(208,642)
0026	Live & Learn	350	-	89,463	(17,387)	(17,387)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	5,278,254	-	1,025,823	1,025,823
0040	State Parks	422	3,846,864	-	747,634	747,634
0041	Wildlife & Fish	422	5,859,760	-	1,138,838	1,138,838
0042	Salmon	422	-	313,116	(60,854)	(60,854)
0044	Lobbyist Registration Admin	350	-	178,924	(34,774)	(34,774)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	-	268,385	(52,160)	(52,160)

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Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
0001	General Revenue Contributions - relating to Universities	GRF Universities	\$ (87,038,480)	\$ (87,038,480)	\$ (87,038,480)	\$ (12,654,147)
0001	General Revenue Contributions - relating to State Agencies	GRF State Agencies	157,637,700	157,637,700	157,637,700	22,918,318
0001	General Revenue Contributions - relating to State Agencies	350	(21,416,713)	(21,416,713)	(21,416,713)	(3,113,689)
0001	General Revenue Contributions - relating to State Agencies	416	1,574,063	1,574,063	1,574,063	228,847
0001	General Revenue Contributions - relating to State Agencies	418	12,757,614	12,757,614	12,757,614	1,854,778
0001	General Revenue Contributions - relating to State Agencies	426	57,595,898	57,595,898	57,595,898	8,373,639
0001	General Revenue Contributions - relating to State Agencies	444	55,384,228	55,384,228	55,384,228	8,052,091
0001	General Revenue Contributions - relating to State Agencies	478	6,696,302	6,696,302	6,696,302	973,551
0001	General Revenue Contributions - relating to State Agencies	492	14,485,114	14,485,114	14,485,114	2,105,933
0001	General Revenue Contributions - relating to State Agencies	494	1,317,658	1,317,658	1,317,658	191,570
0001	General Revenue Contributions - relating to State Agencies	511	635,631	635,631	635,631	92,411
0001	General Revenue Contributions - relating to State Agencies	586	1,363,764	1,363,764	1,363,764	198,273
0001	General Revenue Contributions - relating to State Agencies	691	4,356,160	4,356,160	4,356,160	633,323
0001	General Revenue Contributions - relating to State Agencies	All Others	22,887,981	22,887,981	22,887,981	3,327,591
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	4,329,321	4,329,321	4,329,321	629,421
0011	Road	494	(60,149,741)	(60,149,741)	(60,149,741)	(8,744,929)
0011	Road	360	-	-	-	-
0012	Motor Fuel Tax	492	(1,956,018)	(1,956,018)	(1,956,018)	(284,380)
0012	Motor Fuel Tax	494	8,789,043	8,789,043	8,789,043	1,277,803
0013	Prevent & Treat Alcohol & Sub	444	130,401	130,401	130,401	18,959
0014	Food & Drug Safety	482	(530,298)	(530,298)	(530,298)	(77,100)
0016	Teacher Certificate Fee Revolving	586	278,189	278,189	278,189	40,447
0018	Transportation Regulatory	524	(156,482)	(156,482)	(156,482)	(22,749)
0021	Financial Institutions	440	(182,562)	(182,562)	(182,562)	(26,542)
0022	General Professions Dedicated	440	(208,642)	(208,642)	(208,642)	(30,333)
0026	Live & Learn	350	(17,387)	(17,387)	(17,387)	(2,528)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	1,025,823	1,025,823	1,025,823	149,139
0040	State Parks	422	747,634	747,634	747,634	108,694
0041	Wildlife & Fish	422	1,138,838	1,138,838	1,138,838	165,570
0042	Salmon	422	(60,854)	(60,854)	(60,854)	(8,846)
0044	Lobbyist Registration Admin	350	(34,774)	(34,774)	(34,774)	(5,054)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	(52,160)	(52,160)	(52,160)	(7,585)

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

For the Year Ended June 30, 2019

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0048	Rural/Downstate Health Access	482	\$ 15,834	\$ 15,834	\$ 16,804	\$ 3,095	\$ 111
0050	Mental Health	444	(522,337)	(522,337)	512,834	228,279	6,825
0051	Amusement Ride & Patron Safety	452	86,323	86,323	91,656	69,340	9,457
0052	Federal Title III SS & Employ	427	(30,808,594)	(30,808,594)	(20,115,380)	(1,214,218)	62,331
0052	Federal Title III SS & Employ	360	(58,755)	(58,755)	(50,471)	(25,897)	(3,349)
0054	State Pensions	370	869,035	869,035	1,495,994	2,669,987	403,726
0057	IL State Pharmacy Disciplinary	440	1,076	1,076	(28,650)	(17,160)	(1,661)
0059	Public Utility	524	(4,261,167)	(4,261,167)	(2,428,927)	124,835	43,048
0063	Public Health Services	482	(5,869,032)	(5,869,032)	(3,709,426)	1,163,817	242,157
0065	US Environmental Protection	532	(6,231,195)	(6,231,195)	(4,339,055)	(439,785)	(8,687)
0067	Radiation Protection	588/360	(733,175)	(733,175)	(465,094)	(19,895)	2,427
0068	Hospital Licensure Fund	482	226,174	226,174	193,740	11,588	(1,963)
0072	Underground Storage Tank	532	(1,064,388)	(1,064,388)	(853,134)	104,223	33,541
0072	Underground Storage Tank	592	(671,178)	(671,178)	(542,627)	(217,572)	(26,472)
0072	Underground Storage Tank	492	(377,466)	(377,466)	(271,181)	(43,269)	(2,981)
0074	EPA Special State Projects Trust Fund	532	(278,028)	(278,028)	(216,423)	(87,499)	(10,873)
0075	Compassionate Use of Medical Cannabis	406	(96,889)	(96,889)	(188,706)	(94,568)	(9,796)
0075	Compassionate Use of Medical Cannabis	482	294,938	294,938	406,964	308,374	40,391
0075	Compassionate Use of Medical Cannabis	440	(199,808)	(199,808)	(118,283)	(68,615)	(10,367)
0075	Compassionate Use of Medical Cannabis	493	11,262	11,262	(14,226)	(23,699)	(3,182)
0077	Mines & Minerals UIC	422	(54,886)	(54,886)	(39,289)	8,398	2,041
0078	Solid Waste Management	532/420	(1,745,762)	(1,745,762)	(1,124,245)	45,970	22,244
0081	Vocational Rehabilitation	444	(14,010,750)	(14,010,750)	(8,006,607)	(1,521,259)	(183,654)
0082	Distance Learning	601	23,533	23,533	24,987	19,591	2,694
0085	IL Gaming Law Enforcement	340	(293,264)	(293,264)	(223,540)	(58,131)	(5,906)
0085	IL Gaming Law Enforcement	492	(175,643)	(175,643)	(78,771)	-	-
0089	Subtitle D Management	532	(366,596)	(366,596)	(227,509)	(27,670)	(1,995)
0090	Special Federal Grant Project	295	(157,028)	(157,028)	(157,028)	(119,115)	(16,433)
0091	Clean Air Act (CAA) Permit	532	(3,563,834)	(3,563,834)	(2,381,120)	(113,223)	14,111
0093	IL State Medical Disciplinary	440	(1,109,157)	(1,109,157)	(826,982)	(172,615)	(15,148)
0103	State Treasurer's Admin	370	2,053,442	2,053,442	2,180,948	2,372,556	346,995
0117	St Appellate Defender Federal	290	(39,919)	(39,919)	(17,902)	-	-
0118	Facility Licensing	482	(152,939)	(152,939)	66,011	193,200	26,899
0129	State Gaming	565	(9,820,047)	(9,820,047)	(7,006,415)	(285,173)	62,300
0129	State Gaming	444	(26,208)	(26,208)	7,522	21,796	2,859



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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0048	Rural/Downstate Health Access	482	\$ (394)	\$ (394)	\$ (397)	\$ (32)	\$ 4
0050	Mental Health	444	(46,665)	(46,665)	(47,054)	(3,825)	463
0051	Amusement Ride & Patron Safety	452	(2,166)	(2,166)	(2,184)	(178)	21
0052	Federal Title III SS & Employ	427	(1,638,980)	(1,638,980)	(1,652,650)	(134,341)	16,265
0052	Federal Title III SS & Employ	360	(1,575)	(1,575)	(1,588)	(129)	16
0054	State Pensions	370	(163,425)	(163,425)	(164,789)	(13,395)	1,622
0057	IL State Pharmacy Disciplinary	440	(16,539)	(16,539)	(16,677)	(1,356)	164
0059	Public Utility	524	(238,050)	(238,050)	(240,035)	(19,512)	2,362
0063	Public Health Services	482	(496,183)	(496,183)	(500,322)	(40,670)	4,924
0065	US Environmental Protection	532	(206,940)	(206,940)	(208,666)	(16,962)	2,054
0067	Radiation Protection	588/360	(44,499)	(44,499)	(44,870)	(3,647)	442
0068	Hospital Licensure Fund	482	(6,498)	(6,498)	(6,552)	(533)	64
0072	Underground Storage Tank	532	(69,702)	(69,702)	(70,283)	(5,713)	692
0072	Underground Storage Tank	592	(27,172)	(27,172)	(27,399)	(2,227)	270
0072	Underground Storage Tank	492	(16,343)	(16,343)	(16,479)	(1,340)	162
0074	EPA Special State Projects Trust Fund	532	(1,772)	(1,772)	(1,787)	(145)	18
0075	Compassionate Use of Medical Cannabis	406	(14,570)	(14,570)	(14,692)	(1,194)	145
0075	Compassionate Use of Medical Cannabis	482	(22,249)	(22,249)	(22,435)	(1,824)	221
0075	Compassionate Use of Medical Cannabis	440	(8,073)	(8,073)	(8,140)	(662)	80
0075	Compassionate Use of Medical Cannabis	493	(2,166)	(2,166)	(2,184)	(178)	21
0077	Mines & Minerals UIC	422	(2,757)	(2,757)	(2,780)	(226)	27
0078	Solid Waste Management	532/420	(78,956)	(78,956)	(79,615)	(6,472)	784
0081	Vocational Rehabilitation	444	(689,537)	(689,537)	(695,288)	(56,519)	6,843
0082	Distance Learning	601	(591)	(591)	(596)	(48)	6
0085	IL Gaming Law Enforcement	340	(10,436)	(10,436)	(10,523)	(855)	104
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(15,358)	(15,358)	(15,486)	(1,259)	152
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(99,434)	(99,434)	(100,263)	(8,150)	987
0093	IL State Medical Disciplinary	440	(26,975)	(26,975)	(27,200)	(2,211)	268
0103	State Treasurer's Admin	370	(51,784)	(51,784)	(52,216)	(4,245)	514
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(10,239)	(10,239)	(10,324)	(839)	102
0129	State Gaming	565	(391,630)	(391,630)	(394,897)	(32,100)	3,886
0129	State Gaming	444	(1,181)	(1,181)	(1,191)	(97)	12

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0048	Rural/Downstate Health Access	482	\$ (1,378)	\$ (1,378)	\$ (405)	\$ 688	\$ 107
0050	Mental Health	444	(163,234)	(163,234)	(47,944)	81,493	12,683
0051	Amusement Ride & Patron Safety	452	(7,576)	(7,576)	(2,225)	3,782	589
0052	Federal Title III SS & Employ	427	(5,733,172)	(5,733,172)	(1,683,917)	2,862,214	445,461
0052	Federal Title III SS & Employ	360	(5,510)	(5,510)	(1,618)	2,751	428
0054	State Pensions	370	(571,664)	(571,664)	(167,906)	285,396	44,418
0057	IL State Pharmacy Disciplinary	440	(57,855)	(57,855)	(16,993)	28,883	4,495
0059	Public Utility	524	(832,701)	(832,701)	(244,577)	415,716	64,700
0063	Public Health Services	482	(1,735,655)	(1,735,655)	(509,788)	866,504	134,858
0065	US Environmental Protection	532	(723,878)	(723,878)	(212,614)	361,387	56,245
0067	Radiation Protection	588/360	(155,658)	(155,658)	(45,719)	77,710	12,094
0068	Hospital Licensure Fund	482	(22,729)	(22,729)	(6,676)	11,347	1,766
0072	Underground Storage Tank	532	(243,818)	(243,818)	(71,613)	121,723	18,944
0072	Underground Storage Tank	592	(95,048)	(95,048)	(27,917)	47,451	7,385
0072	Underground Storage Tank	492	(57,166)	(57,166)	(16,791)	28,540	4,442
0074	EPA Special State Projects Trust Fund	532	(6,199)	(6,199)	(1,821)	3,095	482
0075	Compassionate Use of Medical Cannabis	406	(50,968)	(50,968)	(14,970)	25,445	3,960
0075	Compassionate Use of Medical Cannabis	482	(77,829)	(77,829)	(22,860)	38,855	6,047
0075	Compassionate Use of Medical Cannabis	440	(28,239)	(28,239)	(8,294)	14,098	2,194
0075	Compassionate Use of Medical Cannabis	493	(7,576)	(7,576)	(2,225)	3,782	589
0077	Mines & Minerals UIC	422	(9,643)	(9,643)	(2,832)	4,814	749
0078	Solid Waste Management	532/420	(276,190)	(276,190)	(81,121)	137,884	21,460
0081	Vocational Rehabilitation	444	(2,412,010)	(2,412,010)	(708,443)	1,204,165	187,410
0082	Distance Learning	601	(2,066)	(2,066)	(607)	1,032	161
0085	IL Gaming Law Enforcement	340	(36,504)	(36,504)	(10,722)	18,224	2,836
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(53,723)	(53,723)	(15,779)	26,820	4,174
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(347,820)	(347,820)	(102,160)	173,645	27,025
0093	IL State Medical Disciplinary	440	(94,359)	(94,359)	(27,715)	47,108	7,332
0103	State Treasurer's Admin	370	(181,142)	(181,142)	(53,204)	90,433	14,075
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(35,815)	(35,815)	(10,519)	17,880	2,783
0129	State Gaming	565	(1,369,928)	(1,369,928)	(402,368)	683,919	106,442
0129	State Gaming	444	(4,133)	(4,133)	(1,214)	2,063	321

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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0048	Rural/Downstate Health Access	482	\$ -	\$ -	\$ -	\$ -
0050	Mental Health	444	-	9,091,366	(1,668,606)	(1,668,606)
0051	Amusement Ride & Patron Safety	452	-	-	-	-
0052	Federal Title III SS & Employ	427	-	65,771,023	(12,071,442)	(12,071,442)
0052	Federal Title III SS & Employ	360	-	43,499	(7,984)	(7,984)
0054	State Pensions	370	-	2,218,467	(407,172)	(407,172)
0057	IL State Pharmacy Disciplinary	440	695,990	-	127,740	127,740
0059	Public Utility	524	-	12,310,317	(2,259,403)	(2,259,403)
0063	Public Health Services	482	-	9,265,362	(1,700,540)	(1,700,540)
0065	US Environmental Protection	532	-	13,658,798	(2,506,900)	(2,506,900)
0067	Radiation Protection	588/360	-	1,565,977	(287,415)	(287,415)
0068	Hospital Licensure Fund	482	478,493	-	87,821	87,821
0072	Underground Storage Tank	532	-	391,494	(71,854)	(71,854)
0072	Underground Storage Tank	592	-	608,991	(111,773)	(111,773)
0072	Underground Storage Tank	492	-	652,490	(119,756)	(119,756)
0074	EPA Special State Projects Trust Fund	532	-	565,492	(103,789)	(103,789)
0075	Compassionate Use of Medical Cannabis	406	1,261,481	-	231,529	231,529
0075	Compassionate Use of Medical Cannabis	482	-	565,491	(103,789)	(103,789)
0075	Compassionate Use of Medical Cannabis	440	-	608,991	(111,773)	(111,773)
0075	Compassionate Use of Medical Cannabis	493	304,495	-	55,886	55,886
0077	Mines & Minerals UIC	422	-	86,999	(15,968)	(15,968)
0078	Solid Waste Management	532/420	-	4,219,437	(774,424)	(774,424)
0081	Vocational Rehabilitation	444	-	42,542,369	(7,808,116)	(7,808,116)
0082	Distance Learning	601	-	-	-	-
0085	IL Gaming Law Enforcement	340	-	434,993	(79,837)	(79,837)
0085	IL Gaming Law Enforcement	492	-	956,986	(175,643)	(175,643)
0089	Subtitle D Management	532	-	1,000,485	(183,626)	(183,626)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	-	9,265,363	(1,700,541)	(1,700,541)
0093	IL State Medical Disciplinary	440	-	2,131,468	(391,204)	(391,204)
0103	State Treasurer's Admin	370	-	-	-	-
0117	St Appellate Defender Federal	290	-	217,497	(39,919)	(39,919)
0118	Facility Licensing	482	-	1,913,971	(351,285)	(351,285)
0129	State Gaming	565	-	18,269,729	(3,353,178)	(3,353,178)
0129	State Gaming	444	-	304,495	(55,886)	(55,886)

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For the Year Ended June 30, 2019

Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0048	Rural/Downstate Health Access	482				
0050	Mental Health	444	(1,668,606)	(1,668,606)	(1,668,606)	(748,336)
0051	Amusement Ride & Patron Safety	452				
0052	Federal Title III SS & Employ	427	(12,071,442)	(12,071,442)	(12,071,442)	(5,413,813)
0052	Federal Title III SS & Employ	360	(7,984)	(7,984)	(7,984)	(3,579)
0054	State Pensions	370	(407,172)	(407,172)	(407,172)	(182,607)
0057	IL State Pharmacy Disciplinary	440	127,740	127,740	127,740	57,290
0059	Public Utility	524	(2,259,403)	(2,259,403)	(2,259,403)	(1,013,302)
0063	Public Health Services	482	(1,700,540)	(1,700,540)	(1,700,540)	(762,662)
0065	US Environmental Protection	532	(2,506,900)	(2,506,900)	(2,506,900)	(1,124,298)
0067	Radiation Protection	588/360	(287,415)	(287,415)	(287,415)	(128,902)
0068	Hospital Licensure Fund	482	87,821	87,821	87,821	39,388
0072	Underground Storage Tank	532	(71,854)	(71,854)	(71,854)	(32,224)
0072	Underground Storage Tank	592	(111,773)	(111,773)	(111,773)	(50,126)
0072	Underground Storage Tank	492	(119,756)	(119,756)	(119,756)	(53,710)
0074	EPA Special State Projects Trust Fund	532	(103,789)	(103,789)	(103,789)	(46,547)
0075	Compassionate Use of Medical Cannabis	406	231,529	231,529	231,529	103,836
0075	Compassionate Use of Medical Cannabis	482	(103,789)	(103,789)	(103,789)	(46,546)
0075	Compassionate Use of Medical Cannabis	440	(111,773)	(111,773)	(111,773)	(50,126)
0075	Compassionate Use of Medical Cannabis	493	55,886	55,886	55,886	25,065
0077	Mines & Minerals UIC	422	(15,968)	(15,968)	(15,968)	(7,159)
0078	Solid Waste Management	532/420	(774,424)	(774,424)	(774,424)	(347,317)
0081	Vocational Rehabilitation	444	(7,808,116)	(7,808,116)	(7,808,116)	(3,501,789)
0082	Distance Learning	601				
0085	IL Gaming Law Enforcement	340	(79,837)	(79,837)	(79,837)	(35,808)
0085	IL Gaming Law Enforcement	492	(175,643)	(175,643)	(175,643)	(78,771)
0089	Subtitle D Management	532	(183,626)	(183,626)	(183,626)	(82,355)
0090	Special Federal Grant Project	295				
0091	Clean Air Act (CAA) Permit	532	(1,700,541)	(1,700,541)	(1,700,541)	(762,658)
0093	IL State Medical Disciplinary	440	(391,204)	(391,204)	(391,204)	(175,448)
0103	State Treasurer's Admin	370				
0117	St Appellate Defender Federal	290	(39,919)	(39,919)	(39,919)	(17,902)
0118	Facility Licensing	482	(351,285)	(351,285)	(351,285)	(157,546)
0129	State Gaming	565	(3,353,178)	(3,353,178)	(3,353,178)	(1,503,839)
0129	State Gaming	444	(55,886)	(55,886)	(55,886)	(25,065)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0048	Rural/Downstate Health Access	482	\$ 90,469	\$ -	\$ 17,606	\$ 17,606
0050	Mental Health	444	7,192,253	-	1,399,635	1,399,635
0051	Amusement Ride & Patron Safety	452	180,937	-	35,211	35,211
0052	Federal Title III SS & Employ	427	-	44,284,377	(8,617,881)	(8,617,881)
0052	Federal Title III SS & Employ	360	-	90,469	(17,606)	(17,606)
0054	State Pensions	370	-	2,306,950	(448,940)	(448,940)
0057	IL State Pharmacy Disciplinary	440	-	45,235	(8,803)	(8,803)
0059	Public Utility	524	-	3,935,384	(765,838)	(765,838)
0063	Public Health Services	482	-	13,570,289	(2,640,821)	(2,640,821)
0065	US Environmental Protection	532	-	11,987,089	(2,332,726)	(2,332,726)
0067	Radiation Protection	588/360	-	904,685	(176,055)	(176,055)
0068	Hospital Licensure Fund	482	995,154	-	193,660	193,660
0072	Underground Storage Tank	532	-	3,980,619	(774,641)	(774,641)
0072	Underground Storage Tank	592	-	1,040,389	(202,463)	(202,463)
0072	Underground Storage Tank	492	-	678,514	(132,041)	(132,041)
0074	EPA Special State Projects Trust Fund	532	-	452,343	(88,027)	(88,027)
0075	Compassionate Use of Medical Cannabis	406	-	859,451	(167,252)	(167,252)
0075	Compassionate Use of Medical Cannabis	482	1,357,030	-	264,082	264,082
0075	Compassionate Use of Medical Cannabis	440	180,938	-	35,211	35,211
0075	Compassionate Use of Medical Cannabis	493	-	45,233	(8,802)	(8,802)
0077	Mines & Minerals UIC	422	-	180,938	(35,211)	(35,211)
0078	Solid Waste Management	444	-	3,166,402	(616,192)	(616,192)
0081	Vocational Rehabilitation	444	-	2,578,354	(501,756)	(501,756)
0082	Distance Learning	601	45,235	-	8,803	8,803
0085	IL Gaming Law Enforcement	340	-	542,811	(105,633)	(105,633)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	361,874	(70,422)	(70,422)
0090	Special Federal Grant Project	295	-	226,171	(44,014)	(44,014)
0091	Clean Air Act (CAA) Permit	532	-	6,785,145	(1,320,411)	(1,320,411)
0093	IL State Medical Disciplinary	440	-	2,261,715	(440,137)	(440,137)
0103	State Treasurer's Admin	370	-	-	-	-
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	407,109	-	79,225	79,225
0129	State Gaming	565	-	22,481,447	(4,374,961)	(4,374,961)
0129	State Gaming	444	90,468	-	17,605	17,605

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		Change in Proportionate Share FY18 Layer (Continued)				
Fund	Fund Name	Agency #	2020	2021	2022	2023
			\$	\$	\$	\$
0048	Rural/Downstate Health Access	482	17,606	17,606	17,606	2,439
0050	Mental Health	444	1,399,635	1,399,635	1,399,635	194,078
0051	Amusement Ride & Patron Safety	452	35,211	35,211	35,211	4,882
0052	Federal Title III SS & Employ	427	(8,617,881)	(8,617,881)	(8,617,881)	(1,194,972)
0052	Federal Title III SS & Employ	360	(17,606)	(17,606)	(17,606)	(2,439)
0054	State Pensions	370	(448,940)	(448,940)	(448,940)	(62,250)
0057	IL State Pharmacy Disciplinary	440	(8,803)	(8,803)	(8,803)	(1,220)
0059	Public Utility	524	(765,838)	(765,838)	(765,838)	(106,194)
0063	Public Health Services	482	(2,640,821)	(2,640,821)	(2,640,821)	(366,184)
0065	US Environmental Protection	532	(2,332,726)	(2,332,726)	(2,332,726)	(323,459)
0067	Radiation Protection	588/360	(176,055)	(176,055)	(176,055)	(24,410)
0068	Hospital Licensure Fund	482	193,660	193,660	193,660	26,854
0072	Underground Storage Tank	532	(774,641)	(774,641)	(774,641)	(107,414)
0072	Underground Storage Tank	592	(202,463)	(202,463)	(202,463)	(28,074)
0072	Underground Storage Tank	492	(132,041)	(132,041)	(132,041)	(18,309)
0074	EPA Special State Projects Trust Fund	532	(88,027)	(88,027)	(88,027)	(12,208)
0075	Compassionate Use of Medical Cannabis	406	(167,252)	(167,252)	(167,252)	(23,191)
0075	Compassionate Use of Medical Cannabis	482	264,082	264,082	264,082	36,620
0075	Compassionate Use of Medical Cannabis	440	35,211	35,211	35,211	4,883
0075	Compassionate Use of Medical Cannabis	493	(8,802)	(8,802)	(8,802)	(1,223)
0077	Mines & Minerals UIC	422	(35,211)	(35,211)	(35,211)	(4,883)
0078	Solid Waste Management	532/420	(616,192)	(616,192)	(616,192)	(85,442)
0081	Vocational Rehabilitation	444	(501,756)	(501,756)	(501,756)	(69,574)
0082	Distance Learning	601	8,803	8,803	8,803	1,220
0085	IL Gaming Law Enforcement	340	(105,633)	(105,633)	(105,633)	(14,646)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(70,422)	(70,422)	(70,422)	(9,764)
0090	Special Federal Grant Project	295	(44,014)	(44,014)	(44,014)	(6,101)
0091	Clean Air Act (CAA) Permit	532	(1,320,411)	(1,320,411)	(1,320,411)	(183,090)
0093	IL State Medical Disciplinary	440	(440,137)	(440,137)	(440,137)	(61,030)
0103	State Treasurer's Admin	370	-	-	-	-
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	79,225	79,225	79,225	10,984
0129	State Gaming	565	(4,374,961)	(4,374,961)	(4,374,961)	(606,642)
0129	State Gaming	444	17,605	17,605	17,605	2,443

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0048	Rural/Downstate Health Access	482	\$ -	\$ -	\$ -	\$ -
0050	Mental Health	444	-	223,656	(43,467)	(43,467)
0051	Amusement Ride & Patron Safety	452	313,117	-	60,854	60,854
0052	Federal Title III SS & Employ	427	-	14,134,990	(2,747,119)	(2,747,119)
0052	Federal Title III SS & Employ	360	-	134,193	(26,080)	(26,080)
0054	State Pensions	370	12,658,866	-	2,460,236	2,460,236
0057	IL State Pharmacy Disciplinary	440	-	223,655	(43,467)	(43,467)
0059	Public Utility	524	-	849,889	(165,175)	(165,175)
0063	Public Health Services	482	3,623,210	-	704,167	704,167
0065	US Environmental Protection	532	-	2,370,741	(460,751)	(460,751)
0067	Radiation Protection	588/360	-	357,849	(69,548)	(69,548)
0068	Hospital Licensure Fund	482	-	134,193	(26,080)	(26,080)
0072	Underground Storage Tank	532	492,040	-	95,627	95,627
0072	Underground Storage Tank	592	-	1,207,737	(234,722)	(234,722)
0072	Underground Storage Tank	492	-	268,385	(52,160)	(52,160)
0074	EPA Special State Projects Trust Fund	532	-	402,578	(78,241)	(78,241)
0075	Compassionate Use of Medical Cannabis	406	-	492,041	(95,628)	(95,628)
0075	Compassionate Use of Medical Cannabis	482	1,207,738	-	234,723	234,723
0075	Compassionate Use of Medical Cannabis	440	-	447,311	(86,934)	(86,934)
0075	Compassionate Use of Medical Cannabis	493	-	134,192	(26,080)	(26,080)
0077	Mines & Minerals UIC	422	44,730	-	8,693	8,693
0078	Solid Waste Management	532/420	-	-	-	-
0081	Vocational Rehabilitation	444	-	13,374,562	(2,599,331)	(2,599,331)
0082	Distance Learning	601	89,462	-	17,387	17,387
0085	IL Gaming Law Enforcement	340	-	313,116	(60,854)	(60,854)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	223,656	(43,467)	(43,467)
0090	Special Federal Grant Project	295	-	581,503	(113,014)	(113,014)
0091	Clean Air Act (CAA) Permit	532	-	492,041	(95,628)	(95,628)
0093	IL State Medical Disciplinary	440	-	805,158	(156,482)	(156,482)
0103	State Treasurer's Admin	370	11,764,246	-	2,286,368	2,286,368
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	849,889	-	165,175	165,175
0129	State Gaming	565	-	1,699,778	(330,350)	(330,350)
0129	State Gaming	444	89,461	-	17,387	17,387

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Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$	\$	\$	\$
0048	Rural/Downstate Health Access	482	-	-	-	-
0050	Mental Health	444	(43,467)	(43,467)	(43,467)	(6,321)
0051	Amusement Ride & Patron Safety	452	60,854	60,854	60,854	8,847
0052	Federal Title III SS & Employ	427	(2,747,119)	(2,747,119)	(2,747,119)	(399,395)
0052	Federal Title III SS & Employ	360	(26,080)	(26,080)	(26,080)	(3,793)
0054	State Pensions	370	2,460,236	2,460,236	2,460,236	357,686
0057	IL State Pharmacy Disciplinary	440	(43,467)	(43,467)	(43,467)	(6,320)
0059	Public Utility	524	(165,175)	(165,175)	(165,175)	(24,014)
0063	Public Health Services	482	704,167	704,167	704,167	102,375
0065	US Environmental Protection	532	(460,751)	(460,751)	(460,751)	(66,986)
0067	Radiation Protection	588/360	(69,548)	(69,548)	(69,548)	(10,109)
0068	Hospital Licensure Fund	482	(26,080)	(26,080)	(26,080)	(3,793)
0072	Underground Storage Tank	532	95,627	95,627	95,627	13,905
0072	Underground Storage Tank	592	(234,722)	(234,722)	(234,722)	(34,127)
0072	Underground Storage Tank	492	(52,160)	(52,160)	(52,160)	(7,585)
0074	EPA Special State Projects Trust Fund	532	(78,241)	(78,241)	(78,241)	(11,373)
0075	Compassionate Use of Medical Cannabis	406	(95,628)	(95,628)	(95,628)	(13,901)
0075	Compassionate Use of Medical Cannabis	482	234,723	234,723	234,723	34,123
0075	Compassionate Use of Medical Cannabis	440	(86,934)	(86,934)	(86,934)	(12,641)
0075	Compassionate Use of Medical Cannabis	493	(26,080)	(26,080)	(26,080)	(3,792)
0077	Mines & Minerals UIC	422	8,693	8,693	8,693	1,265
0078	Solid Waste Management	532/420	-	-	-	-
0081	Vocational Rehabilitation	444	(2,599,331)	(2,599,331)	(2,599,331)	(377,907)
0082	Distance Learning	601	17,387	17,387	17,387	2,527
0085	IL Gaming Law Enforcement	340	(60,854)	(60,854)	(60,854)	(8,846)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(43,467)	(43,467)	(43,467)	(6,321)
0090	Special Federal Grant Project	295	(113,014)	(113,014)	(113,014)	(16,433)
0091	Clean Air Act (CAA) Permit	532	(95,628)	(95,628)	(95,628)	(13,901)
0093	IL State Medical Disciplinary	440	(156,482)	(156,482)	(156,482)	(22,748)
0103	State Treasurer's Admin	370	2,286,368	2,286,368	2,286,368	332,406
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	165,175	165,175	165,175	24,014
0129	State Gaming	565	(330,350)	(330,350)	(330,350)	(48,028)
0129	State Gaming	444	17,387	17,387	17,387	2,526



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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0131	Council on Dev Disabilities	558	\$ (251,503)	\$ (251,503)	\$ (146,997)	\$ 13,021	\$ 3,651
0137	Plugging & Restoration	422	(490,827)	(490,827)	(296,154)	(225,166)	(34,778)
0141	Capital Development	511	(778,705)	(778,705)	(1,505,826)	(262,292)	4,809
0141	Capital Development	422	(264,158)	(264,158)	(182,190)	53,156	11,676
0141	Capital Development	507	(303,875)	(303,875)	(232,614)	(124,050)	(16,852)
0144	SBE Special Purpose Trust	586	(354,316)	(354,316)	(563,526)	(506,197)	(68,268)
0145	Explosives Regulatory	422	(37,553)	(37,553)	(26,804)	28,758	5,276
0146	Aggregate Operations Regulatory	422	(34,895)	(34,895)	(16,354)	85,805	14,511
0147	Coal Mining Regulatory	422	(87,985)	(87,985)	(83,095)	(18,130)	(1,209)
0148	Mental Health Reporting	444	(57,330)	(57,330)	(16,286)	36,266	5,719
0148	Mental Health Reporting	493	148,388	148,388	130,173	(50,340)	(11,198)
0151	Reg CPA Admin & Disciplinary	440	(245,977)	(245,977)	(216,729)	(78,769)	(8,781)
0152	State Crime Laboratory	493	449,802	449,802	385,937	73,189	4,534
0156	Motor Vehicle Theft Prevention	546/350	(121,042)	(121,042)	(64,325)	37,543	6,764
0159	SBE Teacher Certification Institution	586	124,223	124,223	131,495	(350,415)	(62,362)
0161	SBE GED Testing Fund	684	26,700	26,700	(41,326)	(2,249)	28,528
0163	Weights & Measures	406	(732,179)	(732,179)	(461,140)	135,627	28,528
0163	Weights & Measures	360	(60,137)	(60,137)	(79,730)	(93,990)	(13,623)
0166	State Police Merit BD Public Safety	591	19,241	19,241	19,241	(1,315,214)	(222,448)
0167	Division of Corp Regis LLP	350	(115,993)	(115,993)	(90,583)	(44,836)	(5,931)
0169	IL Independent Tax Tribunal	564	328	328	328	(22,417)	(3,793)
0175	IL School Asbestos Abatement	482	(170,897)	(170,897)	(174,451)	59,818	14,248
0177	CHIP Board Payroll Trust	527	(980,053)	(980,053)	(735,492)	(99,761)	(4,278)
0182	Driver Services Administration	350	(674,324)	(674,324)	(418,938)	(29,293)	-
0184	ICJIA Violence Prevention	546	(371,140)	(371,140)	(180,872)	(22,476)	(3,182)
0185	Secretary of State Spec Lic Pl	350	(412,076)	(412,076)	(280,456)	385,843	69,186
0193	Loc Govt Health Insurance Res	416	(67,188)	(67,188)	(17,010)	176,651	29,259
0195	IP TIP Administrative Trust	370	(353,566)	(353,566)	(372,183)	(68,003)	(2,411)
0199	Illinois Fisheries Management	422	(489,507)	(489,507)	(346,299)	31,063	10,622
0203	Tehr Health Insurance Security	416	(261,746)	(261,746)	(146,575)	(8,442)	(188)
0207	Pollution Control Board St Tr	532	(63,870)	(63,870)	(28,645)	-	-
0209	State Police Firearm Services	493	(1,169,200)	(1,169,200)	(581,213)	370,296	64,914
0211	DHS Technology Initiative	444	172,874	172,874	82,145	24,751	3,984
0214	Brownfields Redevelopment	532	(440,514)	(440,514)	(386,381)	(117,022)	(11,742)
0215	Capital Develop Brd Revolving	511	(3,321,243)	(3,321,243)	(1,489,516)	-	-

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Fund	Fund Name	Agency #	Actual and Expected Experience				
			2020	2021	2022	2023	2024
0131	Council on Dev Disabilities	558	\$ (8,467)	\$ (8,467)	\$ (8,537)	\$ (694)	\$ 84
0137	Plugging & Restoration	422	(2,166)	(2,166)	(2,184)	(178)	21
0141	Capital Development	511	(178,587)	(178,587)	(180,076)	(14,638)	1,772
0141	Capital Development	422	(10,042)	(10,042)	(10,126)	(823)	100
0141	Capital Development	507	(7,482)	(7,482)	(7,545)	(613)	74
0144	SBE Special Purpose Trust	586	(13,389)	(13,389)	(13,501)	(1,097)	133
0145	Explosives Regulatory	422	(788)	(788)	(794)	(65)	8
0146	Aggregate Operations Regulatory	422	(2,166)	(2,166)	(2,184)	(178)	21
0147	Coal Mining Regulatory	422	(197)	(197)	(199)	(16)	2
0148	Mental Health Reporting	444	(2,363)	(2,363)	(2,382)	(194)	23
0148	Mental Health Reporting	493	(5,119)	(5,119)	(5,162)	(420)	51
0151	Reg CPA Admin & Disciplinary	440	(4,726)	(4,726)	(4,765)	(387)	47
0152	State Crime Laboratory	493	(11,617)	(11,617)	(11,714)	(952)	115
0156	Motor Vehicle Theft Prevention	546/350	(1,575)	(1,575)	(1,588)	(129)	16
0159	SBE Teacher Certification Institution	586	(2,953)	(2,953)	(2,978)	(242)	29
0161	SBE GED Testing Fund	684	(984)	(984)	(993)	(81)	10
0163	Weights & Measures	406	(65,370)	(65,370)	(65,915)	(5,358)	649
0163	Weights & Measures	360	(984)	(984)	(993)	(81)	10
0166	State Police Merit BD Public Safety	591	-	-	-	-	-
0167	Division of Corp Regis LLP	350	(1,378)	(1,378)	(1,390)	(113)	14
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(5,710)	(5,710)	(5,758)	(468)	57
0177	CHIP Board Payroll Trust	527	(2,757)	(2,757)	(2,780)	(226)	27
0182	Driver Services Administration	350	-	-	-	-	-
0184	ICJIA Violence Prevention	546	(2,166)	(2,166)	(2,184)	(178)	21
0185	Secretary of State Spec Lic Pl	350	(21,265)	(21,265)	(21,442)	(1,743)	211
0193	Loc Govt Health Insurance Res	416	(9,648)	(9,648)	(9,728)	(791)	96
0195	IP TIP Administrative Trust	370	(22,840)	(22,840)	(23,031)	(1,872)	227
0199	Illinois Fisheries Management	422	(6,301)	(6,301)	(6,353)	(516)	63
0203	Tehr Health Insurance Security	416	(12,798)	(12,798)	(12,905)	(1,049)	127
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(68,914)	(68,914)	(69,489)	(5,649)	684
0211	DHS Technology Initiative	444	(9,648)	(9,648)	(9,728)	(791)	96
0214	Brownfields Redevelopment	532	(7,679)	(7,679)	(7,743)	(629)	76
0215	Capital Develop Brd Revolving	511	-	-	-	-	-

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0131	Council on Dev Disabilities	558	\$ (29,616)	\$ (29,616)	\$ (8,699)	\$ 14,786	\$ 2,301
0137	Plugging & Restoration	422	(7,576)	(7,576)	(2,225)	3,782	589
0141	Capital Development	511	(624,698)	(624,698)	(183,483)	311,873	48,538
0141	Capital Development	422	(35,126)	(35,126)	(10,317)	17,536	2,729
0141	Capital Development	507	(26,173)	(26,173)	(7,687)	13,066	2,034
0144	SBE Special Purpose Trust	586	(46,835)	(46,835)	(13,756)	23,382	3,639
0145	Explosives Regulatory	422	(2,755)	(2,755)	(809)	1,375	214
0146	Aggregate Operations Regulatory	422	(7,576)	(7,576)	(2,225)	3,782	589
0147	Coal Mining Regulatory	422	(689)	(689)	(202)	344	54
0148	Mental Health Reporting	444	(8,265)	(8,265)	(2,428)	4,126	642
0148	Mental Health Reporting	493	(17,908)	(17,908)	(5,260)	8,940	1,391
0151	Reg CPA Admin & Disciplinary	440	(16,530)	(16,530)	(4,855)	8,252	1,284
0152	State Crime Laboratory	493	(40,636)	(40,636)	(11,936)	20,287	3,157
0156	Motor Vehicle Theft Prevention	546/350	(5,510)	(5,510)	(1,618)	2,751	428
0159	SBE Teacher Certification Institution	586	(10,331)	(10,331)	(3,034)	5,158	803
0161	SBE GED Testing Fund	684	(3,444)	(3,444)	(1,011)	1,719	268
0163	Weights & Measures	406	(228,666)	(228,666)	(67,162)	114,158	17,767
0163	Weights & Measures	360	(3,444)	(3,444)	(1,011)	1,719	268
0166	State Police Merit BD Public Safety	591	-	-	-	-	-
0167	Division of Corp Regis LLP	350	(4,821)	(4,821)	(1,416)	2,407	375
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(19,974)	(19,974)	(5,867)	9,972	1,552
0177	CHIP Board Payroll Trust	527	(9,643)	(9,643)	(2,832)	4,814	749
0182	Driver Services Administration	350	-	-	-	-	-
0184	ICJIA Violence Prevention	546	(7,576)	(7,576)	(2,225)	3,782	589
0185	Secretary of State Spec Lic Pl	350	(74,385)	(74,385)	(21,848)	37,136	5,780
0193	Loc Govt Health Insurance Res	416	(33,749)	(33,749)	(9,913)	16,849	2,622
0195	IP TIP Administrative Trust	370	(79,895)	(79,895)	(23,466)	39,887	6,208
0199	Illinois Fisheries Management	422	(22,040)	(22,040)	(6,473)	11,003	1,712
0203	Tehr Health Insurance Security	416	(44,769)	(44,769)	(13,149)	22,350	3,478
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(241,063)	(241,063)	(70,804)	120,348	18,730
0211	DHS Technology Initiative	444	(33,749)	(33,749)	(9,913)	16,849	2,622
0214	Brownfields Redevelopment	532	(26,861)	(26,861)	(7,890)	13,410	2,087
0215	Capital Develop Brd Revolving	511	-	-	-	-	-

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0131	Council on Dev Disabilities	558	\$ -	\$ 826,487	\$ (151,691)	\$ (151,691)
0137	Plugging & Restoration	422	-	1,870,472	(343,302)	(343,302)
0141	Capital Development	511	11,527,329	-	2,115,696	2,115,696
0141	Capital Development	422	-	565,491	(103,789)	(103,789)
0141	Capital Development	507	-	521,992	(95,805)	(95,805)
0144	SBE Special Purpose Trust	586	2,392,465	-	439,107	439,107
0145	Explosives Regulatory	422	-	86,999	(15,968)	(15,968)
0146	Aggregate Operations Regulatory	422	-	130,498	(23,951)	(23,951)
0147	Coal Mining Regulatory	422	-	43,499	(7,984)	(7,984)
0148	Mental Health Reporting	444	-	347,994	(63,870)	(63,870)
0148	Mental Health Reporting	493	304,496	-	55,886	55,886
0151	Reg CPA Admin & Disciplinary	440	-	173,998	(31,935)	(31,935)
0152	State Crime Laboratory	493	913,486	-	167,659	167,659
0156	Motor Vehicle Theft Prevention	546/350	-	521,992	(95,805)	(95,805)
0159	SBE Teacher Certification Institution	586	-	-	-	-
0161	SBE GED Testing Fund	684	695,990	-	127,740	127,740
0163	Weights & Measures	406	-	1,087,484	(199,594)	(199,594)
0163	Weights & Measures	360	217,497	-	39,919	39,919
0166	State Police Merit BD Public Safety	591	-	217,497	(39,919)	(39,919)
0167	Division of Corp Regis LLP	350	-	-	-	-
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	173,997	-	31,935	31,935
0177	CHIP Board Payroll Trust	527	-	2,348,965	(431,123)	(431,123)
0182	Driver Services Administration	350	-	2,522,962	(463,058)	(463,058)
0184	ICJIA Violence Prevention	546	-	1,826,973	(335,318)	(335,318)
0185	Secretary of State Spec Lic Pl	350	-	782,988	(143,708)	(143,708)
0193	Loc Govt Health Insurance Res	416	-	260,996	(47,903)	(47,903)
0195	PTIP Administrative Trust	370	739,489	-	135,724	135,724
0199	Illinois Fisheries Management	422	-	1,261,481	(231,529)	(231,529)
0203	Tehr Health Insurance Security	416	-	826,488	(151,691)	(151,691)
0207	Pollution Control Board St Tr	532	-	347,995	(63,870)	(63,870)
0209	State Police Firearm Services	493	-	4,132,439	(758,457)	(758,457)
0211	DHS Technology Initiative	444	1,130,983	-	207,578	207,578
0214	Brownfields Redevelopment	532	-	347,994	(63,870)	(63,870)
0215	Capital Develop Brd Revolving	511	-	18,095,731	(3,321,243)	(3,321,243)

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Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0131	Council on Dev Disabilities	558	(151,691)	(151,691)	(151,691)	(68,032)
0137	Plugging & Restoration	422	(343,302)	(343,302)	(343,302)	(153,962)
0141	Capital Development	511	2,115,696	2,115,696	2,115,696	948,849
0141	Capital Development	422	(103,789)	(103,789)	(103,789)	(46,546)
0141	Capital Development	507	(95,805)	(95,805)	(95,805)	(42,967)
0144	SBE Special Purpose Trust	586	439,107	439,107	439,107	196,930
0145	Explosives Regulatory	422	(15,968)	(15,968)	(15,968)	(7,159)
0146	Aggregate Operations Regulatory	422	(23,951)	(23,951)	(23,951)	(10,743)
0147	Coal Mining Regulatory	422	(7,984)	(7,984)	(7,984)	(3,579)
0148	Mental Health Reporting	444	(63,870)	(63,870)	(63,870)	(28,644)
0148	Mental Health Reporting	493	55,886	55,886	55,886	25,066
0151	Reg CPA Admin & Disciplinary	440	(31,935)	(31,935)	(31,935)	(14,323)
0152	State Crime Laboratory	493	167,659	167,659	167,659	75,191
0156	Motor Vehicle Theft Prevention	546/350	(95,805)	(95,805)	(95,805)	(42,967)
0159	SBE Teacher Certification Institution	586	-	-	-	-
0161	SBE GED Testing Fund	684	127,740	127,740	127,740	57,290
0163	Weights & Measures	406	(199,594)	(199,594)	(199,594)	(89,514)
0163	Weights & Measures	360	39,919	39,919	39,919	17,902
0166	State Police Merit BD Public Safety	591	-	-	-	-
0167	Division of Corp Regis LLP	350	(39,919)	(39,919)	(39,919)	(17,902)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	31,935	31,935	31,935	14,322
0177	CHIP Board Payroll Trust	527	(431,123)	(431,123)	(431,123)	(193,350)
0182	Driver Services Administration	350	(463,058)	(463,058)	(463,058)	(207,672)
0184	ICJIA Violence Prevention	546	(335,318)	(335,318)	(335,318)	(150,383)
0185	Secretary of State Spec Lic Pl	350	(143,708)	(143,708)	(143,708)	(64,448)
0193	Loc Govt Health Insurance Res	416	(47,903)	(47,903)	(47,903)	(21,481)
0195	IP TIP Administrative Trust	370	135,724	135,724	135,724	60,869
0199	Illinois Fisheries Management	422	(231,529)	(231,529)	(231,529)	(103,836)
0203	Tehr Health Insurance Security	416	(151,691)	(151,691)	(151,691)	(68,033)
0207	Pollution Control Board St Tr	532	(63,870)	(63,870)	(63,870)	(28,645)
0209	State Police Firearm Services	493	(758,457)	(758,457)	(758,457)	(340,154)
0211	DHS Technology Initiative	444	207,578	207,578	207,578	93,093
0214	Brownfields Redevelopment	532	(63,870)	(63,870)	(63,870)	(28,644)
0215	Capital Develop Brd Revolving	511	(3,321,243)	(3,321,243)	(3,321,243)	(1,489,516)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0131	Council on Dev Disabilities	558	\$ -	\$ 361,874	\$(70,422)	\$ (70,422)
0137	Plugging & Restoration	422	542,811	-	105,633	105,633
0141	Capital Development	511	-	9,137,329	\$(1,778,153)	\$(1,778,153)
0141	Capital Development	422	-	904,686	\$(176,055)	\$(176,055)
0141	Capital Development	507	-	226,172	\$(44,014)	\$(44,014)
0144	SBE Special Purpose Trust	586	-	1,221,327	\$(237,674)	\$(237,674)
0145	Explosives Regulatory	422	-	271,406	\$(52,816)	\$(52,816)
0146	Aggregate Operations Regulatory	422	-	497,577	\$(96,830)	\$(96,830)
0147	Coal Mining Regulatory	422	-	361,875	\$(70,422)	\$(70,422)
0148	Mental Health Reporting	444	-	90,470	\$(17,606)	\$(17,606)
0148	Mental Health Reporting	493	1,040,389	-	202,463	202,463
0151	Reg CPA Admin & Disciplinary	440	-	633,282	\$(123,239)	\$(123,239)
0152	State Crime Laboratory	493	1,673,670	-	325,702	325,702
0156	Motor Vehicle Theft Prevention	546/350	-	316,641	\$(61,619)	\$(61,619)
0159	SBE Teacher Certification Institution	586	2,940,230	-	572,178	572,178
0161	SBE GED Testing Fund	684	-	407,109	\$(79,225)	\$(79,225)
0163	Weights & Measures	406	-	1,583,200	\$(308,096)	\$(308,096)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	7,961,237	-	1,549,282	1,549,282
0167	Division of Corp Regis LLP	350	-	135,703	\$(26,408)	\$(26,408)
0169	IL Independent Tax Tribunal	564	135,703	-	26,408	26,408
0175	IL School Asbestos Abatement	482	-	1,357,030	\$(264,082)	\$(264,082)
0177	CHIP Board Payroll Trust	527	-	2,578,355	\$(501,756)	\$(501,756)
0182	Driver Services Administration	350	-	1,085,623	\$(211,266)	\$(211,266)
0184	ICJIA Violence Prevention	546	-	-	-	-
0185	Secretary of State Spec Lic Pl	350	-	3,121,166	\$(607,389)	\$(607,389)
0193	Loc Govt Health Insurance Res	416	-	814,219	\$(158,450)	\$(158,450)
0195	IP/TIP Administrative Trust	370	-	1,673,669	\$(325,701)	\$(325,701)
0199	Illinois Fisheries Management	422	-	1,492,733	\$(290,491)	\$(290,491)
0203	Tehr Health Insurance Security	416	-	135,703	\$(26,408)	\$(26,408)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	-	2,126,011	\$(413,729)	\$(413,729)
0211	DHS Technology Initiative	444	-	-	-	-
0214	Brownfields Redevelopment	532	-	1,266,561	\$(246,477)	\$(246,477)
0215	Capital Develop Brd Revolving	511	-	-	-	-

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Change in Proportionate Share FY18 Layer (Continued)						
Fund	Fund Name	Agency #	2020	2021	2022	2023
			\$	\$	\$	\$
0131	Council on Dev Disabilities	558	(70,422)	(70,422)	(70,422)	(9,764)
0137	Plugging & Restoration	422	105,633	105,633	105,633	14,646
0141	Capital Development	511	(1,778,153)	(1,778,153)	(1,778,153)	(246,564)
0141	Capital Development	422	(176,055)	(176,055)	(176,055)	(24,411)
0141	Capital Development	507	(44,014)	(44,014)	(44,014)	(6,102)
0144	SBE Special Purpose Trust	586	(237,674)	(237,674)	(237,674)	(32,957)
0145	Explosives Regulatory	422	(52,816)	(52,816)	(52,816)	(7,326)
0146	Aggregate Operations Regulatory	422	(96,830)	(96,830)	(96,830)	(13,427)
0147	Coal Mining Regulatory	422	(70,422)	(70,422)	(70,422)	(9,765)
0148	Mental Health Reporting	444	(17,606)	(17,606)	(17,606)	(2,440)
0148	Mental Health Reporting	493	202,463	202,463	202,463	28,074
0151	Reg CPA Admin & Disciplinary	440	(123,239)	(123,239)	(123,239)	(17,087)
0152	State Crime Laboratory	493	325,702	325,702	325,702	45,160
0156	Motor Vehicle Theft Prevention	546/350	(61,619)	(61,619)	(61,619)	(8,546)
0159	SBE Teacher Certification Institution	586	572,178	572,178	572,178	79,340
0161	SBE GED Testing Fund	684	(79,225)	(79,225)	(79,225)	(10,984)
0163	Weights & Measures	406	(308,096)	(308,096)	(308,096)	(42,720)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	1,549,282	1,549,282	1,549,282	214,827
0167	Division of Corp Regis LLP	350	(26,408)	(26,408)	(26,408)	(3,663)
0169	IL Independent Tax Tribunal	564	26,408	26,408	26,408	3,663
0175	IL School Asbestos Abatement	482	(264,082)	(264,082)	(264,082)	(36,620)
0177	CHIP Board Payroll Trust	527	(501,756)	(501,756)	(501,756)	(69,575)
0182	Driver Services Administration	350	(211,266)	(211,266)	(211,266)	(29,293)
0184	ICJIA Violence Prevention	546	-	-	-	-
0185	Secretary of State Spec Lic Pl	350	(607,389)	(607,389)	(607,389)	(84,221)
0193	Loc Govt Health Insurance Res	416	(158,450)	(158,450)	(158,450)	(21,969)
0195	IPTIP Administrative Trust	370	(325,701)	(325,701)	(325,701)	(45,164)
0199	Illinois Fisheries Management	422	(290,491)	(290,491)	(290,491)	(40,278)
0203	Tehr Health Insurance Security	416	(26,408)	(26,408)	(26,408)	(3,663)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	(413,729)	(413,729)	(413,729)	(57,366)
0211	DHS Technology Initiative	444	-	-	-	-
0214	Brownfields Redevelopment	532	(246,477)	(246,477)	(246,477)	(34,176)
0215	Capital Develop Brd Revolving	511	-	-	-	-

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0131	Council on Dev Disabilities	558	\$ 44,731	\$ -	\$ 8,693	\$ 8,693
0137	Plugging & Restoration	422	-	1,252,468	(243,416)	(243,416)
0141	Capital Development	511	-	1,610,316	(312,963)	(312,963)
0141	Capital Development	422	313,117	-	60,854	60,854
0141	Capital Development	507	-	670,965	(130,401)	(130,401)
0144	SBE Special Purpose Trust	586	-	2,549,665	(495,525)	(495,525)
0145	Explosives Regulatory	422	178,924	-	34,774	34,774
0146	Aggregate Operations Regulatory	422	492,041	-	95,628	95,628
0147	Coal Mining Regulatory	422	-	44,730	(8,693)	(8,693)
0148	Mental Health Reporting	444	178,924	-	34,774	34,774
0148	Mental Health Reporting	493	-	447,310	(86,934)	(86,934)
0151	Reg CPA Admin & Disciplinary	440	-	357,847	(69,547)	(69,547)
0152	State Crime Laboratory	493	44,732	-	8,694	8,694
0156	Motor Vehicle Theft Prevention	546/350	223,655	-	43,467	43,467
0159	SBE Teacher Certification Institution	586	-	2,236,549	(434,671)	(434,671)
0161	SBE GED Testing Fund	684	-	89,462	(17,387)	(17,387)
0163	Weights & Measures	406	357,847	-	69,547	69,547
0163	Weights & Measures	360	-	492,041	(95,628)	(95,628)
0166	State Police Merit BD Public Safety	591	-	7,872,653	(1,530,041)	(1,530,041)
0167	Division of Corp Regis LLP	350	-	223,655	(43,467)	(43,467)
0169	IL Independent Tax Tribunal	564	-	134,193	(26,080)	(26,080)
0175	IL School Asbestos Abatement	482	447,309	-	86,934	86,934
0177	CHIP Board Payroll Trust	527	-	178,924	(34,774)	(34,774)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	-	134,192	(26,080)	(26,080)
0185	Secretary of State Spec Lic Pl	350	2,236,550	-	434,671	434,671
0193	Loc Govt Health Insurance Res	416	939,351	-	182,562	182,562
0195	IP TIP Administrative Trust	370	-	313,116	(60,854)	(60,854)
0199	Illinois Fisheries Management	422	313,117	-	60,854	60,854
0203	Tehr Health Insurance Security	416	-	134,193	(26,080)	(26,080)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	1,610,315	-	312,963	312,963
0211	DHS Technology Initiative	444	44,731	-	8,693	8,693
0214	Brownfields Redevelopment	532	-	492,040	(95,627)	(95,627)
0215	Capital Develop Brd Revolving	511	-	-	-	-



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Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$	\$	\$	\$
0131	Council on Dev Disabilities	558	8,693	8,693	8,693	1,266
0137	Plugging & Restoration	422	(243,416)	(243,416)	(243,416)	(35,388)
0141	Capital Development	511	(312,963)	(312,963)	(312,963)	(45,501)
0141	Capital Development	422	60,854	60,854	60,854	8,847
0141	Capital Development	507	(130,401)	(130,401)	(130,401)	(18,960)
0144	SBE Special Purpose Trust	586	(495,525)	(495,525)	(495,525)	(72,040)
0145	Explosives Regulatory	422	34,774	34,774	34,774	5,054
0146	Aggregate Operations Regulatory	422	95,628	95,628	95,628	13,901
0147	Coal Mining Regulatory	422	(8,693)	(8,693)	(8,693)	(1,265)
0148	Mental Health Reporting	444	34,774	34,774	34,774	5,054
0148	Mental Health Reporting	493	(86,934)	(86,934)	(86,934)	(12,640)
0151	Reg CPA Admin & Disciplinary	440	(69,547)	(69,547)	(69,547)	(10,112)
0152	State Crime Laboratory	493	8,694	8,694	8,694	1,262
0156	Motor Vehicle Theft Prevention	546/350	43,467	43,467	43,467	6,320
0159	SBE Teacher Certification Institution	586	(434,671)	(434,671)	(434,671)	(63,194)
0161	SBE GED Testing Fund	684	(17,387)	(17,387)	(17,387)	(2,527)
0163	Weights & Measures	406	69,547	69,547	69,547	10,112
0163	Weights & Measures	360	(95,628)	(95,628)	(95,628)	(13,901)
0166	State Police Merit BD Public Safety	591	(1,530,041)	(1,530,041)	(1,530,041)	(222,448)
0167	Division of Corp Regis LLP	350	(43,467)	(43,467)	(43,467)	(6,320)
0169	IL Independent Tax Tribunal	564	(26,080)	(26,080)	(26,080)	(3,793)
0175	IL School Asbestos Abatement	482	86,934	86,934	86,934	12,639
0177	CHIP Board Payroll Trust	527	(34,774)	(34,774)	(34,774)	(5,054)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	(26,080)	(26,080)	(26,080)	(3,792)
0185	Secretary of State Spec Lic Pl	350	434,671	434,671	434,671	63,195
0193	Loc Govt Health Insurance Res	416	182,562	182,562	182,562	26,541
0195	IP TIP Administrative Trust	370	(60,854)	(60,854)	(60,854)	(8,846)
0199	Illinois Fisheries Management	422	60,854	60,854	60,854	8,847
0203	Tehr Health Insurance Security	416	(26,080)	(26,080)	(26,080)	(3,793)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	312,963	312,963	312,963	45,500
0211	DHS Technology Initiative	444	8,693	8,693	8,693	1,266
0214	Brownfields Redevelopment	532	(95,627)	(95,627)	(95,627)	(13,905)
0215	Capital Develop Brd Revolving	511	-	-	-	-

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**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
0218	Professions Indirect Cost	440	\$ (3,673,957)	\$ (3,673,957)	\$ (2,790,282)	\$ (184,357)	\$ 17,369
0218	Professions Indirect Cost	360	(166,360)	(166,360)	(94,047)	(5,147)	(42)
0220	DCFS Children's Services	418	22,604	22,604	19,653	25,844	3,960
0238	IL Health Facilities Planning	482	(404,753)	(404,753)	(278,714)	(18,121)	1,064
0240	Emergency Public Health	482	(3,980)	(3,980)	104,003	149,433	20,735
0242	ISAC Accounts Receivable	691	(3,220)	(3,220)	(25,237)	(65,884)	(10,113)
0243	Credit Union	440	(704,632)	(704,632)	(510,561)	(23,394)	4,306
0244	Savings & Resid Finance Reg	440	(760,257)	(760,257)	(491,331)	(72,193)	(5,803)
0258	Nursing Dedicated & Professional	440/482	(306,546)	(306,546)	(219,404)	(108,200)	(14,786)
0259	Optometric Licn & Disc Bnd	440	(41,077)	(41,077)	(13,726)	19,771	3,137
0261	Underground Resource Conserv	422	(348,472)	(348,472)	45,154	351,290	50,745
0270	Water Revolving	532	(3,684,830)	(3,684,830)	(2,166,327)	267,862	67,012
0274	Self-Insurers Administration	563	(71,712)	(71,712)	(46,909)	14,624	3,096
0276	Drunk & Drugged Driving Prevention	444	27,484	27,484	89,415	86,916	11,398
0285	Long Term Care Monitor/Receive	482	(3,762,678)	(3,762,678)	(2,009,492)	1,177,657	212,444
0286	IL Affordable Housing Trust	492	20,147	20,147	3,988	22,182	3,960
0287	Home Care Services Agy Licensure	482	(82,944)	(82,944)	64,508	47,916	3,772
0288	Community Water Supply Lab	532	(171,567)	(171,567)	(101,358)	4,119	1,733
0290	Fertilizer Control	406	149,988	149,988	(88,145)	(42,405)	(561)
0292	Security Investors Education	350	(22,101)	(22,101)	(14,788)	747	333
0294	Used Tire Management	532/482	(1,389,998)	(1,389,998)	(968,240)	(107,192)	(3,460)
0298	Natural Areas Acquisition	422	(599,956)	(599,956)	(555,499)	(115,557)	(7,349)
0299	Open Space Lands Acquis&Devel	422	115,925	115,925	119,042	122,231	17,788
0318	ICJIA Vio Prevent Sp Prj	546	38,712	38,712	(85,102)	36,769	10,557
0318	ICJIA Vio Prevent Sp Prj	482	(79,838)	(79,838)	(35,804)	-	-
0326	African American HIV/Aids	482	110	110	110	(7,473)	(1,266)
0327	Tattoo & Body Prng Estab Regis	482	656	656	656	(44,834)	(7,585)
0329	County Provider Trust	478	(1,700,090)	(1,700,090)	(1,314,012)	(400,443)	(44,186)
0333	Federal Support Agreement Rev	466	(2,435,982)	(2,435,982)	(1,737,816)	(290,130)	(21,585)
0335	Criminal Justice Info Projects	546	2,318	2,318	10,602	20,009	2,972
0336	Environmental Lab Certificate	532	6,746	6,746	(26,096)	(10,208)	(486)
0339	Illinois Community College Board Contracts and Grants Fund	684	(137,458)	(137,458)	(119,846)	(22,119)	(1,266)
0340	Public Health Lab Serv Rev	482	(348,465)	(348,465)	(397,423)	(260,175)	(33,682)
0342	Audit Expense	103	472,729	472,729	501,818	249,826	29,872
0344	Care Prov for Persons with DD	478	(16,597)	(16,597)	(17,122)	(7,291)	(822)

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Fund	Fund Name	Agency #	Actual and Expected Experience					
			2020	2021	2022	2023	2024	
0218	Professions Indirect Cost	440	\$ (169,332)	\$ (169,332)	\$ (170,745)	\$ (13,880)	\$ 1,680	
0218	Professions Indirect Cost	360	(4,332)	(4,332)	(4,368)	(355)	43	
0220	DCFS Children's Services	418	(591)	(591)	(596)	(48)	6	
0238	IL Health Facilities Planning	482	(8,270)	(8,270)	(8,339)	(678)	82	
0240	Emergency Public Health	482	(6,301)	(6,301)	(6,353)	(516)	63	
0242	ISAC Accounts Receivable	691	-	-	-	-	-	
0243	Credit Union	440	(28,747)	(28,747)	(28,987)	(2,356)	285	
0244	Savings & Resid Finance Reg	440	(28,747)	(28,747)	(28,987)	(2,356)	285	
0258	Nursing Dedicated & Professional	440/482	(19,296)	(19,296)	(19,457)	(1,582)	191	
0259	Optometric Licn & Disc Bnd	440	(2,166)	(2,166)	(2,184)	(178)	21	
0261	Underground Resource Conserv	422	(9,648)	(9,648)	(9,728)	(791)	96	
0270	Water Revolving	532	(157,125)	(157,125)	(158,435)	(12,879)	1,559	
0274	Self-Insurers Administration	563	(6,498)	(6,498)	(6,552)	(533)	64	
0276	Drunk & Drugged Driving Prevention	444	(9,057)	(9,057)	(9,133)	(742)	90	
0285	Long Term Care Monitor/Receive	482	(229,189)	(229,189)	(231,101)	(18,786)	2,274	
0286	IL Affordable Housing Trust	492	(591)	(591)	(596)	(48)	6	
0287	Home Care Services Agy Licensure	482	(13,389)	(13,389)	(13,501)	(1,097)	133	
0288	Community Water Supply Lab	532	(10,632)	(10,632)	(10,721)	(872)	106	
0290	Fertilizer Control	406	(15,949)	(15,949)	(16,082)	(1,307)	158	
0292	Security Investors Education	350	(1,181)	(1,181)	(1,191)	(97)	12	
0294	Used Tire Management	532/482	(63,992)	(63,992)	(64,526)	(5,245)	635	
0298	Natural Areas Acquisition	422	(68,127)	(68,127)	(68,695)	(5,584)	676	
0299	Open Space Lands Acquis&Devel	422	(13,783)	(13,783)	(13,898)	(1,130)	137	
0318	ICJIA Vio Prevent Sp Prj	546	(1,575)	(1,575)	(1,588)	(129)	16	
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-	
0326	African American HIV/Aids	482	-	-	-	-	-	
0327	Tattoo & Body Prng Estab Regis	482	-	-	-	-	-	
0329	County Provider Trust	478	(40,561)	(40,561)	(40,899)	(3,325)	403	
0333	Federal Support Agreement Rev	466	(129,756)	(129,756)	(130,838)	(10,636)	1,288	
0335	Criminal Justice Info Projects	546	(1,575)	(1,575)	(1,588)	(129)	16	
0336	Environmental Lab Certificate	532	(2,757)	(2,757)	(2,780)	(226)	27	
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-	-	
0340	Public Health Lab Serv Rev	482	(1,575)	(1,575)	(1,588)	(129)	16	
0342	Audit Expense	103	(11,814)	(11,814)	(11,912)	(968)	117	
0344	Care Prov for Persons with DD	478	(1,575)	(1,575)	(1,588)	(129)	16	

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0218	Professions Indirect Cost	440	\$ (592,327)	\$ (592,327)	\$ (173,975)	\$ 295,712	\$ 46,023
0218	Professions Indirect Cost	360	(15,153)	(15,153)	(4,451)	7,565	1,177
0220	DCFS Children's Services	418	(2,066)	(2,066)	(607)	1,032	161
0238	IL Health Facilities Planning	482	(28,928)	(28,928)	(8,496)	14,442	2,248
0240	Emergency Public Health	482	(22,040)	(22,040)	(6,473)	11,003	1,712
0242	ISAC Accounts Receivable	691	-	-	-	-	-
0243	Credit Union	440	(100,558)	(100,558)	(29,535)	50,202	7,813
0244	Savings & Resid Finance Reg	440	(100,558)	(100,558)	(29,535)	50,202	7,813
0258	Nursing Dedicated & Professional	440/482	(67,498)	(67,498)	(19,825)	33,697	5,244
0259	Optometric Licn & Disc Brd	440	(7,576)	(7,576)	(2,225)	3,782	589
0261	Underground Resource Conserv	422	(33,749)	(33,749)	(9,913)	16,849	2,622
0270	Water Revolving	532	(549,624)	(549,624)	(161,433)	274,393	42,705
0274	Self-Insurers Administration	563	(22,729)	(22,729)	(6,676)	11,347	1,766
0276	Drunk & Drugged Driving Prevention	444	(31,683)	(31,683)	(9,306)	15,817	2,462
0285	Long Term Care Monitor/Receive	482	(801,707)	(801,707)	(235,473)	400,242	62,292
0286	IL Affordable Housing Trust	492	(2,066)	(2,066)	(607)	1,032	161
0287	Home Care Services Agy Licensure	482	(46,835)	(46,835)	(13,756)	23,382	3,639
0288	Community Water Supply Lab	532	(37,193)	(37,193)	(10,924)	18,568	2,890
0290	Fertilizer Control	406	(55,789)	(55,789)	(16,386)	27,852	4,335
0292	Security Investors Education	350	(4,133)	(4,133)	(1,214)	2,063	321
0294	Used Tire Management	532/482	(223,844)	(223,844)	(65,746)	111,752	17,392
0298	Natural Areas Acquisition	422	(238,308)	(238,308)	(69,995)	118,972	18,516
0299	Open Space Lands Acquis&Devel	422	(48,213)	(48,213)	(14,161)	24,070	3,746
0318	ICJIA Vio Prevent Sp Prj	546	(5,510)	(5,510)	(1,618)	2,751	428
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tattoo & Body Prng Estab Regis	482	-	-	-	-	-
0329	County Provider Trust	478	(141,883)	(141,883)	(41,673)	70,833	11,024
0333	Federal Support Agreement Rev	466	(453,888)	(453,888)	(133,314)	226,598	35,267
0335	Criminal Justice Info Projects	546	(5,510)	(5,510)	(1,618)	2,751	428
0336	Environmental Lab Certificate	532	(9,643)	(9,643)	(2,832)	4,814	749
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-	-
0340	Public Health Lab Serv Rev	482	(5,510)	(5,510)	(1,618)	2,751	428
0342	Audit Expense	103	(41,325)	(41,325)	(12,138)	20,631	3,211
0344	Care Prov for Persons with DD	478	(5,510)	(5,510)	(1,618)	2,751	428

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0218	Professions Indirect Cost	440	\$ -	\$ 4,610,932	\$ (846,278)	\$ (846,278)
0218	Professions Indirect Cost	360	-	608,991	(111,773)	(111,773)
0220	DCFS Children's Services	418	43,499	-	7,984	7,984
0238	IL Health Facilities Planning	482	-	1,043,984	(191,610)	(191,610)
0240	Emergency Public Health	482	-	913,486	(167,659)	(167,659)
0242	ISAC Accounts Receivable	691	217,497	-	39,919	39,919
0243	Credit Union	440	-	1,217,982	(223,545)	(223,545)
0244	Savings & Resid Finance Reg	440	-	1,957,471	(359,269)	(359,269)
0258	Nursing Dedicated & Professional	440/482	-	391,494	(71,854)	(71,854)
0259	Optometric Licn & Disc Brd	440	-	217,496	(39,919)	(39,919)
0261	Underground Resource Conserv	422	-	3,653,946	(670,636)	(670,636)
0270	Water Revolving	532	-	11,179,334	(2,051,826)	(2,051,826)
0274	Self-Insurers Administration	563	-	86,998	(15,967)	(15,967)
0276	Drunk & Drugged Driving Prevention	444	-	391,494	(71,854)	(71,854)
0285	Long Term Care Monitor/Receive	482	-	11,744,826	(2,155,615)	(2,155,615)
0286	IL Affordable Housing Trust	492	173,997	-	31,935	31,935
0287	Home Care Services Agy Licensure	482	-	1,130,983	(207,578)	(207,578)
0288	Community Water Supply Lab	532	-	434,993	(79,837)	(79,837)
0290	Fertilizer Control	406	2,740,459	-	502,977	502,977
0292	Security Investors Education	350	-	43,500	(7,984)	(7,984)
0294	Used Tire Management	532/482	-	2,609,962	(479,026)	(479,026)
0298	Natural Areas Acquisition	422	1,217,982	-	223,545	223,545
0299	Open Space Lands Acquis&Devel	422	304,496	-	55,886	55,886
0318	ICJIA Vio Prevent Sp Prj	546	1,261,481	-	231,529	231,529
0318	ICJIA Vio Prevent Sp Prj	482	-	434,994	(79,838)	(79,838)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prng Estab Regis	482	-	-	-	-
0329	County Provider Trust	478	-	2,827,458	(518,944)	(518,944)
0333	Federal Support Agreement Rev	466	-	3,740,944	(686,603)	(686,603)
0335	Criminal Justice Info Projects	546	-	43,499	(7,984)	(7,984)
0336	Environmental Lab Certificate	532	391,494	-	71,854	71,854
0339	Illinois Community College Board Contracts and Grants Fund	684	-	173,998	(31,935)	(31,935)
0340	Public Health Lab Serv Rev	482	521,993	-	95,805	95,805
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	43,500	-	7,984	7,984

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Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0218	Professions Indirect Cost	440	(846,278)	(846,278)	(846,278)	(379,542)
0218	Professions Indirect Cost	360	(111,773)	(111,773)	(111,773)	(50,126)
0220	DCFS Children's Services	418	7,984	7,984	7,984	3,579
0238	IL Health Facilities Planning	482	(191,610)	(191,610)	(191,610)	(85,934)
0240	Emergency Public Health	482	(167,659)	(167,659)	(167,659)	(75,191)
0242	ISAC Accounts Receivable	691	39,919	39,919	39,919	17,902
0243	Credit Union	440	(223,545)	(223,545)	(223,545)	(100,257)
0244	Savings & Resid Finance Reg	440	(359,269)	(359,269)	(359,269)	(161,126)
0258	Nursing Dedicated & Professional	440/482	(71,854)	(71,854)	(71,854)	(32,224)
0259	Optometric Licn & Disc Brd	440	(39,919)	(39,919)	(39,919)	(17,901)
0261	Underground Resource Conserv	422	(670,636)	(670,636)	(670,636)	(300,766)
0270	Water Revolving	532	(2,051,826)	(2,051,826)	(2,051,826)	(920,204)
0274	Self-Insurers Administration	563	(15,967)	(15,967)	(15,967)	(7,163)
0276	Drunk & Drugged Driving Prevention	444	(71,854)	(71,854)	(71,854)	(32,224)
0285	Long Term Care Monitor/Receive	482	(2,155,615)	(2,155,615)	(2,155,615)	(966,751)
0286	IL Affordable Housing Trust	492	31,935	31,935	31,935	14,322
0287	Home Care Services Agy Licensure	482	(207,578)	(207,578)	(207,578)	(93,093)
0288	Community Water Supply Lab	532	(79,837)	(79,837)	(79,837)	(35,808)
0290	Fertilizer Control	406	502,977	502,977	502,977	225,574
0292	Security Investors Education	350	(7,984)	(7,984)	(7,984)	(3,580)
0294	Used Tire Management	532/482	(479,026)	(479,026)	(479,026)	(214,832)
0298	Natural Areas Acquisition	422	223,545	223,545	223,545	100,257
0299	Open Space Lands Acquis&Devel	422	55,886	55,886	55,886	25,066
0318	ICJIA Vio Prevent Sp Prj	546	231,529	231,529	231,529	103,836
0318	ICJIA Vio Prevent Sp Prj	482	(79,838)	(79,838)	(79,838)	(35,804)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prng Estab Regis	482	-	-	-	-
0329	County Provider Trust	478	(518,944)	(518,944)	(518,944)	(232,738)
0333	Federal Support Agreement Rev	466	(686,603)	(686,603)	(686,603)	(307,929)
0335	Criminal Justice Info Projects	546	(7,984)	(7,984)	(7,984)	(3,579)
0336	Environmental Lab Certificate	532	71,854	71,854	71,854	32,224
0339	Illinois Community College Board Contracts and Grants Fund	684	(31,935)	(31,935)	(31,935)	(14,323)
0340	Public Health Lab Serv Rev	482	95,805	95,805	95,805	42,968
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	7,984	7,984	7,984	3,580

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0218	Professions Indirect Cost	440	\$ -	\$ 9,544,437	\$ (1,857,378)	\$ (1,857,378)
0218	Professions Indirect Cost	360	-	135,703	(26,408)	(26,408)
0220	DCFS Children's Services	418	-	45,235	(8,803)	(8,803)
0238	IL Health Facilities Planning	482	-	859,452	(167,252)	(167,252)
0240	Emergency Public Health	482	316,640	-	61,619	61,619
0242	ISAC Accounts Receivable	691	135,703	-	26,408	26,408
0243	Credit Union	440	-	1,673,670	(325,702)	(325,702)
0244	Savings & Resid Finance Reg	440	-	904,686	(176,055)	(176,055)
0258	Nursing Dedicated & Professional	440/482	-	45,235	(8,803)	(8,803)
0259	Optometric Licn & Disc Brd	440	-	45,235	(8,803)	(8,803)
0261	Underground Resource Conserv	422	180,937	-	35,211	35,211
0270	Water Revolving	532	-	5,563,819	(1,082,737)	(1,082,737)
0274	Self-Insurers Administration	563	-	180,938	(35,211)	(35,211)
0276	Drunk & Drugged Driving Prevention	444	407,107	-	79,224	79,224
0285	Long Term Care Monitor/Receive	482	-	8,187,408	(1,593,296)	(1,593,296)
0286	IL Affordable Housing Trust	492	-	180,937	(35,211)	(35,211)
0287	Home Care Services Agy Licensure	482	949,921	-	184,858	184,858
0288	Community Water Supply Lab	532	-	180,938	(35,211)	(35,211)
0290	Fertilizer Control	406	-	1,266,561	(246,477)	(246,477)
0292	Security Investors Education	350	-	45,234	(8,803)	(8,803)
0294	Used Tire Management	532/482	-	2,442,651	(475,348)	(475,348)
0298	Natural Areas Acquisition	422	-	1,718,903	(334,504)	(334,504)
0299	Open Space Lands Acquis&Devel	422	135,704	-	26,408	26,408
0318	ICJIA Vio Prevent Sp Prj	546	-	1,311,795	(255,279)	(255,279)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	45,235	-	8,803	8,803
0327	Tattoo & Body Prng Estab Regis	482	271,406	-	52,816	52,816
0329	County Provider Trust	478	-	3,166,401	(616,192)	(616,192)
0333	Federal Support Agreement Rev	466	-	3,935,385	(765,838)	(765,838)
0335	Criminal Justice Info Projects	546	-	-	-	-
0336	Environmental Lab Certificate	532	-	226,172	(44,014)	(44,014)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	497,576	(96,830)	(96,830)
0340	Public Health Lab Serv Rev	482	-	1,040,390	(202,463)	(202,463)
0342	Audit Expense	103	1,764,137	-	343,307	343,307
0344	Care Prov for Persons with DD	478	-	45,235	(8,803)	(8,803)

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		Change in Proportionate Share FY18 Layer (Continued)				
Fund	Fund Name	Agency #	2020	2021	2022	2023
			\$	\$	\$	\$
0218	Professions Indirect Cost	440	(1,857,378)	(1,857,378)	(1,857,378)	(257,547)
0218	Professions Indirect Cost	360	(26,408)	(26,408)	(26,408)	(3,663)
0220	DCFS Children's Services	418	(8,803)	(8,803)	(8,803)	(1,220)
0238	IL Health Facilities Planning	482	(167,252)	(167,252)	(167,252)	(23,192)
0240	Emergency Public Health	482	61,619	61,619	61,619	8,545
0242	ISAC Accounts Receivable	691	26,408	26,408	26,408	3,663
0243	Credit Union	440	(325,702)	(325,702)	(325,702)	(45,160)
0244	Savings & Resid Finance Reg	440	(176,055)	(176,055)	(176,055)	(24,411)
0258	Nursing Dedicated & Professional	440/482	(8,803)	(8,803)	(8,803)	(1,220)
0259	Optometric Licn & Disc Brd	440	(8,803)	(8,803)	(8,803)	(1,220)
0261	Underground Resource Conserv	422	35,211	35,211	35,211	4,882
0270	Water Revolving	532	(1,082,737)	(1,082,737)	(1,082,737)	(150,134)
0274	Self-Insurers Administration	563	(35,211)	(35,211)	(35,211)	(4,883)
0276	Drunk & Drugged Driving Prevention	444	79,224	79,224	79,224	10,987
0285	Long Term Care Monitor/Receive	482	(1,593,296)	(1,593,296)	(1,593,296)	(220,928)
0286	IL Affordable Housing Trust	492	(35,211)	(35,211)	(35,211)	(4,882)
0287	Home Care Services Agy Licensure	482	184,858	184,858	184,858	25,631
0288	Community Water Supply Lab	532	(35,211)	(35,211)	(35,211)	(4,883)
0290	Fertilizer Control	406	(246,477)	(246,477)	(246,477)	(34,176)
0292	Security Investors Education	350	(8,803)	(8,803)	(8,803)	(1,219)
0294	Used Tire Management	532/482	(475,348)	(475,348)	(475,348)	(65,911)
0298	Natural Areas Acquisition	422	(334,504)	(334,504)	(334,504)	(46,383)
0299	Open Space Lands Acquis&Devel	422	26,408	26,408	26,408	3,664
0318	ICJIA Vio Prevent Sp Prj	546	(255,279)	(255,279)	(255,279)	(35,400)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	8,803	8,803	8,803	1,220
0327	Tattoo & Body Prng Estab Regis	482	52,816	52,816	52,816	7,326
0329	County Provider Trust	478	(616,192)	(616,192)	(616,192)	(85,441)
0333	Federal Support Agreement Rev	466	(765,838)	(765,838)	(765,838)	(106,195)
0335	Criminal Justice Info Projects	546	-	-	-	-
0336	Environmental Lab Certificate	532	(44,014)	(44,014)	(44,014)	(6,102)
0339	Illinois Community College Board Contracts and Grants Fund	684	(96,830)	(96,830)	(96,830)	(13,426)
0340	Public Health Lab Serv Rev	482	(202,463)	(202,463)	(202,463)	(28,075)
0342	Audit Expense	103	343,307	343,307	343,307	47,602
0344	Care Prov for Persons with DD	478	(8,803)	(8,803)	(8,803)	(1,220)



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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0218	Professions Indirect Cost	440	\$ -	\$ 1,073,544	\$ (208,642)	\$ (208,642)
0218	Professions Indirect Cost	360	-	44,732	(8,694)	(8,694)
0220	DCFS Children's Services	418	134,193	-	26,080	26,080
0238	IL Health Facilities Planning	482	-	44,731	(8,693)	(8,693)
0240	Emergency Public Health	482	670,965	-	130,401	130,401
0242	ISAC Accounts Receivable	691	-	357,848	(69,547)	(69,547)
0243	Credit Union	440	-	134,192	(26,080)	(26,080)
0244	Savings & Resid Finance Reg	440	-	492,041	(95,628)	(95,628)
0258	Nursing Dedicated & Professional	440/482	-	715,696	(139,095)	(139,095)
0259	Optometric Licn & Disc Brd	440	89,462	-	17,387	17,387
0261	Underground Resource Conserv	422	1,699,777	-	330,350	330,350
0270	Water Revolving	532	805,158	-	156,482	156,482
0274	Self-Insurers Administration	563	44,731	-	8,693	8,693
0276	Drunk & Drugged Driving Prevention	444	313,116	-	60,854	60,854
0285	Long Term Care Monitor/Receive	482	5,233,523	-	1,017,129	1,017,129
0286	IL Affordable Housing Trust	492	134,193	-	26,080	26,080
0287	Home Care Services Agy Licensure	482	-	-	-	-
0288	Community Water Supply Lab	532	-	44,733	(8,694)	(8,694)
0290	Fertilizer Control	406	-	178,924	(34,774)	(34,774)
0292	Security Investors Education	350	-	-	-	-
0294	Used Tire Management	532/482	-	760,427	(147,788)	(147,788)
0298	Natural Areas Acquisition	422	-	939,351	(182,562)	(182,562)
0299	Open Space Lands Acquis&Devel	422	492,040	-	95,627	95,627
0318	ICJIA Vio Prevent Sp Prj	546	357,848	-	69,547	69,547
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	-	44,731	(8,693)	(8,693)
0327	Tattoo & Body Prng Estab Regis	482	-	268,385	(52,160)	(52,160)
0329	County Provider Trust	478	-	1,968,163	(382,510)	(382,510)
0333	Federal Support Agreement Rev	466	-	2,057,625	(399,897)	(399,897)
0335	Criminal Justice Info Projects	546	89,463	-	17,387	17,387
0336	Environmental Lab Certificate	532	-	44,732	(8,694)	(8,694)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	44,731	(8,693)	(8,693)
0340	Public Health Lab Serv Rev	482	-	1,207,736	(234,722)	(234,722)
0342	Audit Expense	103	939,349	-	182,561	182,561
0344	Care Prov for Persons with DD	478	-	44,731	(8,693)	(8,693)

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		Change in Proportionate Share FY19 Layer (Continued)				
Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$	\$	\$	\$
0218	Professions Indirect Cost	440	(208,642)	(208,642)	(208,642)	(30,334)
0218	Professions Indirect Cost	360	(8,694)	(8,694)	(8,694)	(1,262)
0220	DCFS Children's Services	418	26,080	26,080	26,080	3,793
0238	IL Health Facilities Planning	482	(8,693)	(8,693)	(8,693)	(1,266)
0240	Emergency Public Health	482	130,401	130,401	130,401	18,960
0242	ISAC Accounts Receivable	691	(69,547)	(69,547)	(69,547)	(10,113)
0243	Credit Union	440	(26,080)	(26,080)	(26,080)	(3,792)
0244	Savings & Resid Finance Reg	440	(95,628)	(95,628)	(95,628)	(13,901)
0258	Nursing Dedicated & Professional	440/482	(139,095)	(139,095)	(139,095)	(20,221)
0259	Optometric Licn & Disc Brd	440	17,387	17,387	17,387	2,527
0261	Underground Resource Conserv	422	330,350	330,350	330,350	48,027
0270	Water Revolving	532	156,482	156,482	156,482	22,748
0274	Self-Insurers Administration	563	8,693	8,693	8,693	1,266
0276	Drunk & Drugged Driving Prevention	444	60,854	60,854	60,854	8,846
0285	Long Term Care Monitor/Receive	482	1,017,129	1,017,129	1,017,129	147,878
0286	IL Affordable Housing Trust	492	26,080	26,080	26,080	3,793
0287	Home Care Services Agy Licensure	482	-	-	-	-
0288	Community Water Supply Lab	532	(8,694)	(8,694)	(8,694)	(1,263)
0290	Fertilizer Control	406	(34,774)	(34,774)	(34,774)	(5,054)
0292	Security Investors Education	350	-	-	-	-
0294	Used Tire Management	532/482	(147,788)	(147,788)	(147,788)	(21,487)
0298	Natural Areas Acquisition	422	(182,562)	(182,562)	(182,562)	(26,541)
0299	Open Space Lands Acquis&Devel	422	95,627	95,627	95,627	13,905
0318	ICJIA Vio Prevent Sp Prj	546	69,547	69,547	69,547	10,113
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0326	African American HIV/Aids	482	(8,693)	(8,693)	(8,693)	(1,266)
0327	Tattoo & Body Prng Estab Regis	482	(52,160)	(52,160)	(52,160)	(7,585)
0329	County Provider Trust	478	(382,510)	(382,510)	(382,510)	(55,613)
0333	Federal Support Agreement Rev	466	(399,897)	(399,897)	(399,897)	(58,140)
0335	Criminal Justice Info Projects	546	17,387	17,387	17,387	2,528
0336	Environmental Lab Certificate	532	(8,694)	(8,694)	(8,694)	(1,262)
0339	Illinois Community College Board Contracts and Grants Fund	684	(8,693)	(8,693)	(8,693)	(1,266)
0340	Public Health Lab Serv Rev	482	(234,722)	(234,722)	(234,722)	(34,126)
0342	Audit Expense	103	182,561	182,561	182,561	26,544
0344	Care Prov for Persons with DD	478	(8,693)	(8,693)	(8,693)	(1,266)

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Total Recognition of Deferred Inflows and Outflows							
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0345	Long Term Care Provider	478	\$ (312,176)	\$ (312,176)	\$ (189,048)	\$ 44,430	\$ 9,578
0345	Long Term Care Provider	482	(9,940)	(9,940)	(19,394)	37,697	6,999
0350	ICCB Federal Trust	684	18,129	18,129	19,099	(153,832)	(26,431)
0357	Child Labor Enforcement	452	(169,626)	(169,626)	(138,925)	(51,856)	(6,087)
0359	IMSA Special Purposes Trust Fund	692	24,261	24,261	54,034	76,010	11,000
0360	Lead Poisoning Screening	482	1,323,886	1,323,886	1,511,862	1,343,887	187,875
0362	Securities Audit & Enforcement	350	(2,159,632)	(2,159,632)	(1,603,108)	(384,952)	(38,050)
0363	Dept of Business Serv Sp Ops	350	(2,150,106)	(2,150,106)	(1,453,555)	261,644	64,925
0368	Drug Treatment	444	(360,722)	(360,722)	(296,166)	(226,502)	(32,528)
0369	Feed Control	406	77,602	77,602	5,740	(27,842)	(3,465)
0370	Tanning Facility Permit	482	30,000	30,000	66,154	99,232	14,511
0372	Plumbing Licensure & Program	482	(197,951)	(197,951)	5,531	355,177	55,950
0384	Tax Compliance & Admin	492	14,421,639	14,421,639	18,537,263	1,438,184	(269,442)
0386	Appraisal Administration	440	(238,593)	(238,593)	(169,757)	(64,836)	(8,282)
0387	Small Bus Environmental Assist	420	(71,580)	(71,580)	(17,850)	40,108	6,163
0394	Gaining Early Awareness & Read	444	(71,854)	(71,854)	(32,224)	-	-
0396	Senior Health Insurance Prog	402/446	(24,699)	(24,699)	(40,088)	(28,300)	(3,546)
0398	EMS Assistance	482	(309,910)	(309,910)	(313,830)	(36,143)	1,322
0408	DHS Special Purpose Trust	444	(1,804,938)	(1,804,938)	(1,345,087)	(584,524)	(75,934)
0410	SBE Federal Dept of Agriculture	586	(414,709)	(414,709)	(164,837)	348,594	57,940
0421	Public Aid Recoveries Trust	478	(8,415,284)	(8,415,284)	(6,704,919)	(1,158,556)	(71,177)
0425	IL Power Agency Operations	360/445	12,191	12,191	67,702	117,730	17,233
0428	Supreme Court Historic Preserv	210	(85,654)	(85,654)	(63,275)	62,857	11,665
0434	Court of Claims Admin & Grant	528	(95,355)	(95,355)	(90,950)	(57,043)	(7,585)
0435	Charitable Trust Stabilization Fund	370	15,448	15,448	(50,640)	(101,371)	(14,666)
0438	IL State Fair	406	55,092	55,092	58,485	33,256	4,182
0440	Agricultural Master	406	(167,520)	(167,520)	(133,583)	819	2,621
0445	Sex Offender Investigation	493	(12,193)	(12,193)	(5,364)	(13,310)	(2,249)
0447	GI Education	497	(60,427)	(60,427)	(70,885)	(4,693)	1,064
0449	Interpreters for the Deaf	526	38,862	38,862	46,176	54,126	7,918
0453	Monitoring Device Driving Permit	350	127,216	127,216	125,685	522,261	85,239
0455	IL State Toll Highway Revenue	557	(5,506,137)	(5,506,137)	(144,087)	(2,175,120)	(465,820)
0473	Teachers Retirement System	593	(4,869,369)	(4,869,369)	(3,493,864)	(20,061)	52,207
0476	Wholesale Meat	406	(1,140,160)	(1,140,160)	(913,026)	(309,388)	(35,175)
0477	Judges Retirement System	275	(535,942)	(535,942)	(483,104)	(61,030)	-

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Fund	Fund Name	Agency #	Actual and Expected Experience						
			2020	2021	2022	2023	2024		
0345	Long Term Care Provider	478	\$ (7,088)	\$ (7,088)	\$ (7,147)	\$ (581)	\$ 70		
0345	Long Term Care Provider	482	(6,891)	(6,891)	(6,949)	(565)	68		
0350	ICCB Federal Trust	684	(394)	(394)	(397)	(32)	4		
0357	Child Labor Enforcement	452	(5,316)	(5,316)	(5,361)	(436)	53		
0359	IMSA Special Purposes Trust Fund	692	(3,150)	(3,150)	(3,177)	(258)	31		
0360	Lead Poisoning Screening	482	(38,789)	(38,789)	(39,112)	(3,179)	385		
0362	Securities Audit & Enforcement	350	(75,806)	(75,806)	(76,438)	(6,214)	752		
0363	Dept of Business Serv Sp Ops	350	(136,253)	(136,253)	(137,390)	(11,168)	1,352		
0368	Drug Treatment	444	(1,181)	(1,181)	(1,191)	(97)	12		
0369	Feed Control	406	(19,099)	(19,099)	(19,258)	(1,565)	190		
0370	Tanning Facility Permit	482	(2,166)	(2,166)	(2,184)	(178)	21		
0372	Plumbing Licensure & Program	482	(23,628)	(23,628)	(23,825)	(1,937)	234		
0384	Tax Compliance & Admin	492	(582,424)	(582,424)	(587,282)	(47,739)	5,780		
0386	Appraisal Administration	440	(6,498)	(6,498)	(6,552)	(533)	64		
0387	Small Bus Environmental Assist	420	(3,938)	(3,938)	(3,971)	(323)	39		
0394	Gaining Early Awareness & Read	444	-	-	-	-	-		
0396	Senior Health Insurance Prog	402/446	(9,845)	(9,845)	(9,927)	(807)	98		
0398	EMS Assistance	482	(197)	(197)	(199)	(16)	2		
0408	DHS Special Purpose Trust	444	(66,945)	(66,945)	(67,504)	(5,487)	664		
0410	SBE Federal Dept of Agriculture	586	(71,080)	(71,080)	(71,673)	(5,826)	705		
0421	Public Aid Recoveries Trust	478	(370,956)	(370,956)	(374,050)	(30,406)	3,681		
0425	IL Power Agency Operations	360/445	(11,814)	(11,814)	(11,912)	(968)	117		
0428	Supreme Court Historic Preserv	210	(5,513)	(5,513)	(5,559)	(452)	55		
0434	Court of Claims Admin & Grant	528	-	-	-	-	-		
0435	Charitable Trust Stabilization Fund	370	(1,772)	(1,772)	(1,787)	(145)	18		
0438	IL State Fair	406	(1,378)	(1,378)	(1,390)	(113)	14		
0440	Agricultural Master	406	(13,783)	(13,783)	(13,898)	(1,130)	137		
0445	Sex Offender Investigation	493	(984)	(984)	(993)	(81)	10		
0447	GI Education	497	(8,270)	(8,270)	(8,339)	(678)	82		
0449	Interpreters for the Deaf	526	(1,181)	(1,181)	(1,191)	(97)	12		
0453	Monitoring Device Driving Permit	350	(24,415)	(24,415)	(24,619)	(2,001)	242		
0455	IL State Toll Highway Revenue	557	(589,710)	(589,710)	(594,628)	(48,336)	5,852		
0473	Teachers Retirement System	593	(315,431)	(315,431)	(318,062)	(25,855)	3,130		
0476	Wholesale Meat	406	(81,516)	(81,516)	(82,196)	(6,682)	809		
0477	Judges Retirement System	275	-	-	-	-	-		

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Fund	Fund Name	Agency #	Assumption Changes						
			2020	2021	2022	2023	2024		
0345	Long Term Care Provider	478	\$ (24,795)	\$ (24,795)	\$ (7,283)	\$ 12,379	\$ 1,927		
0345	Long Term Care Provider	482	(24,106)	(24,106)	(7,080)	12,035	1,873		
0350	ICCB Federal Trust	684	(1,378)	(1,378)	(405)	688	107		
0357	Child Labor Enforcement	452	(18,596)	(18,596)	(5,462)	9,284	1,445		
0359	IMSA Special Purposes Trust Fund	692	(11,020)	(11,020)	(3,237)	5,502	856		
0360	Lead Poisoning Screening	482	(135,684)	(135,684)	(39,852)	67,739	10,543		
0362	Securities Audit & Enforcement	350	(265,170)	(265,170)	(77,884)	132,383	20,603		
0363	Dept of Business Serv Sp Ops	350	(476,616)	(476,616)	(139,989)	237,945	37,033		
0368	Drug Treatment	444	(4,133)	(4,133)	(1,214)	2,063	321		
0369	Feed Control	406	(66,809)	(66,809)	(19,623)	33,354	5,191		
0370	Tanning Facility Permit	482	(7,576)	(7,576)	(2,225)	3,782	589		
0372	Plumbing Licensure & Program	482	(82,650)	(82,650)	(24,276)	41,262	6,422		
0384	Tax Compliance & Admin	492	(2,037,329)	(2,037,329)	(598,394)	1,017,111	158,298		
0386	Appraisal Administration	440	(22,729)	(22,729)	(6,676)	11,347	1,766		
0387	Small Bus Environmental Assist	420	(13,775)	(13,775)	(4,046)	6,877	1,070		
0394	Gaining Early Awareness & Read	444	-	-	-	-	-		
0396	Senior Health Insurance Prog	402/446	(34,438)	(34,438)	(10,115)	17,193	2,676		
0398	EMS Assistance	482	(689)	(689)	(202)	344	54		
0408	DHS Special Purpose Trust	444	(234,176)	(234,176)	(68,781)	116,909	18,195		
0410	SBE Federal Dept of Agriculture	586	(248,639)	(248,639)	(73,029)	124,130	19,319		
0421	Public Aid Recoveries Trust	478	(1,297,609)	(1,297,609)	(381,127)	647,815	100,823		
0425	IL Power Agency Operations	360/445	(41,325)	(41,325)	(12,138)	20,631	3,211		
0428	Supreme Court Historic Preserv	210	(19,285)	(19,285)	(5,664)	9,628	1,498		
0434	Court of Claims Admin & Grant	528	-	-	-	-	-		
0435	Charitable Trust Stabilization Fund	370	(6,199)	(6,199)	(1,821)	3,095	482		
0438	IL State Fair	406	(4,821)	(4,821)	(1,416)	2,407	375		
0440	Agricultural Master	406	(48,213)	(48,213)	(14,161)	24,070	3,746		
0445	Sex Offender Investigation	493	(3,444)	(3,444)	(1,011)	1,719	268		
0447	GI Education	497	(28,928)	(28,928)	(8,496)	14,442	2,248		
0449	Interpreters for the Deaf	526	(4,133)	(4,133)	(1,214)	2,063	321		
0453	Monitoring Device Driving Permit	350	(85,405)	(85,405)	(25,085)	42,637	6,636		
0455	IL State Toll Highway Revenue	557	(2,062,812)	(2,062,812)	(605,879)	1,029,833	160,278		
0473	Teachers Retirement System	593	(1,103,381)	(1,103,381)	(324,079)	550,849	85,731		
0476	Wholesale Meat	406	(285,143)	(285,143)	(83,751)	142,354	22,155		
0477	Judges Retirement System	275	-	-	-	-	-		

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0345	Long Term Care Provider	478	\$ -	\$ 1,043,985	\$(191,610)	\$(191,610)
0345	Long Term Care Provider	482	260,996	-	47,903	47,903
0350	ICCB Federal Trust	684	-	-	-	-
0357	Child Labor Enforcement	452	-	173,998	\$(31,935)	\$(31,935)
0359	IMSA Special Purposes Trust Fund	692	-	217,497	\$(39,919)	\$(39,919)
0360	Lead Poisoning Screening	482	-	913,487	\$(167,659)	\$(167,659)
0362	Securities Audit & Enforcement	350	-	3,653,946	\$(670,636)	\$(670,636)
0363	Dept of Business Serv Sp Ops	350	-	3,566,947	\$(654,668)	\$(654,668)
0368	Drug Treatment	444	-	608,991	\$(111,773)	\$(111,773)
0369	Feed Control	406	1,174,483	-	215,562	215,562
0370	Tanning Facility Permit	482	-	304,495	\$(55,886)	\$(55,886)
0372	Plumbing Licensure & Program	482	-	1,435,479	\$(263,464)	\$(263,464)
0384	Tax Compliance & Admin	492	-	26,491,107	\$(4,862,109)	\$(4,862,109)
0386	Appraisal Administration	440	-	521,993	\$(95,805)	\$(95,805)
0387	Small Bus Environmental Assist	420	-	434,994	\$(79,838)	\$(79,838)
0394	Gaining Early Awareness & Read	444	-	391,494	\$(71,854)	\$(71,854)
0396	Senior Health Insurance Prog	402/446	391,494	-	71,854	71,854
0398	EMS Assistance	482	43,499	-	7,984	7,984
0408	DHS Special Purpose Trust	444	-	2,914,457	\$(534,912)	\$(534,912)
0410	SBE Federal Dept of Agriculture	586	-	739,489	\$(135,724)	\$(135,724)
0421	Public Aid Recoveries Trust	478	-	7,873,383	\$(1,445,060)	\$(1,445,060)
0425	IL Power Agency Operations	360/445	-	260,996	\$(47,903)	\$(47,903)
0428	Supreme Court Historic Preserv	210	-	86,998	\$(15,967)	\$(15,967)
0434	Court of Claims Admin & Grant	528	-	43,499	\$(7,984)	\$(7,984)
0435	Charitable Trust Stabilization Fund	370	695,989	-	127,740	127,740
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	-	-	-	-
0445	Sex Offender Investigation	493	-	43,499	\$(7,984)	\$(7,984)
0447	GI Education	497	304,495	-	55,886	55,886
0449	Interpreters for the Deaf	526	-	43,499	\$(7,984)	\$(7,984)
0453	Monitoring Device Driving Permit	350	608,991	-	111,773	111,773
0455	IL State Toll Highway Revenue	557	-	38,627,427	\$(7,089,577)	\$(7,089,577)
0473	Teachers Retirement System	593	-	5,915,912	\$(1,085,791)	\$(1,085,791)
0476	Wholesale Meat	406	-	260,996	\$(47,903)	\$(47,903)
0477	Judges Retirement System	275	-	521,992	\$(95,805)	\$(95,805)

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Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0345	Long Term Care Provider	478	(191,610)	(191,610)	(191,610)	(85,935)
0345	Long Term Care Provider	482	47,903	47,903	47,903	21,481
0350	ICCB Federal Trust	684	-	-	-	-
0357	Child Labor Enforcement	452	(31,935)	(31,935)	(31,935)	(14,323)
0359	IMSA Special Purposes Trust Fund	692	(39,919)	(39,919)	(39,919)	(17,902)
0360	Lead Poisoning Screening	482	(167,659)	(167,659)	(167,659)	(75,192)
0362	Securities Audit & Enforcement	350	(670,636)	(670,636)	(670,636)	(300,766)
0363	Dept of Business Serv Sp Ops	350	(654,668)	(654,668)	(654,668)	(293,607)
0368	Drug Treatment	444	(111,773)	(111,773)	(111,773)	(50,126)
0369	Feed Control	406	215,562	215,562	215,562	96,673
0370	Tanning Facility Permit	482	(55,886)	(55,886)	(55,886)	(25,065)
0372	Plumbing Licensure & Program	482	(263,464)	(263,464)	(263,464)	(118,159)
0384	Tax Compliance & Admin	492	(4,862,109)	(4,862,109)	(4,862,109)	(2,180,562)
0386	Appraisal Administration	440	(95,805)	(95,805)	(95,805)	(42,968)
0387	Small Bus Environmental Assist	420	(79,838)	(79,838)	(79,838)	(35,804)
0394	Gaining Early Awareness & Read	444	(71,854)	(71,854)	(71,854)	(32,224)
0396	Senior Health Insurance Prog	402/446	71,854	71,854	71,854	32,224
0398	EMS Assistance	482	7,984	7,984	7,984	3,579
0408	DHS Special Purpose Trust	444	(534,912)	(534,912)	(534,912)	(239,897)
0410	SBE Federal Dept of Agriculture	586	(135,724)	(135,724)	(135,724)	(60,869)
0421	Public Aid Recoveries Trust	478	(1,445,060)	(1,445,060)	(1,445,060)	(648,083)
0425	IL Power Agency Operations	360/445	(47,903)	(47,903)	(47,903)	(21,481)
0428	Supreme Court Historic Preserv	210	(15,967)	(15,967)	(15,967)	(7,163)
0434	Court of Claims Admin & Grant	528	(7,984)	(7,984)	(7,984)	(3,579)
0435	Charitable Trust Stabilization Fund	370	127,740	127,740	127,740	57,289
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	-	-	-	-
0445	Sex Offender Investigation	493	(7,984)	(7,984)	(7,984)	(3,579)
0447	GI Education	497	55,886	55,886	55,886	25,065
0449	Interpreters for the Deaf	526	(7,984)	(7,984)	(7,984)	(3,579)
0453	Monitoring Device Driving Permit	350	111,773	111,773	111,773	50,126
0455	IL State Toll Highway Revenue	557	(7,089,577)	(7,089,577)	(7,089,577)	(3,179,542)
0473	Teachers Retirement System	593	(1,085,791)	(1,085,791)	(1,085,791)	(486,957)
0476	Wholesale Meat	406	(47,903)	(47,903)	(47,903)	(21,481)
0477	Judges Retirement System	275	(95,805)	(95,805)	(95,805)	(42,967)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0345	Long Term Care Provider	478	\$ -	\$ 723,749	\$ (140,844)	\$ (140,844)
0345	Long Term Care Provider	482	-	316,641	(61,619)	(61,619)
0350	ICCB Federal Trust	684	1,040,389	-	202,463	202,463
0357	Child Labor Enforcement	452	-	316,639	(61,619)	(61,619)
0359	IMSA Special Purposes Trust Fund	692	45,234	-	8,803	8,803
0360	Lead Poisoning Screening	482	2,306,949	-	448,940	448,940
0362	Securities Audit & Enforcement	350	-	3,799,681	(739,430)	(739,430)
0363	Dept of Business Serv Sp Ops	350	-	5,473,350	(1,065,131)	(1,065,131)
0368	Drug Treatment	444	-	90,469	(17,606)	(17,606)
0369	Feed Control	406	45,233	-	8,802	8,802
0370	Tanning Facility Permit	482	-	-	-	-
0372	Plumbing Licensure & Program	482	-	859,451	(167,252)	(167,252)
0384	Tax Compliance & Admin	492	127,877,363	-	24,885,342	24,885,342
0386	Appraisal Administration	440	-	226,173	(44,014)	(44,014)
0387	Small Bus Environmental Assist	420	-	45,235	(8,803)	(8,803)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	45,234	(8,803)	(8,803)
0398	EMS Assistance	482	-	1,673,669	(325,701)	(325,701)
0408	DHS Special Purpose Trust	444	-	1,628,435	(316,899)	(316,899)
0410	SBE Federal Dept of Agriculture	586	-	1,130,858	(220,069)	(220,069)
0421	Public Aid Recoveries Trust	478	-	21,033,950	(4,093,274)	(4,093,274)
0425	IL Power Agency Operations	360/445	90,470	-	17,606	17,606
0428	Supreme Court Historic Preserv	210	-	588,046	(114,436)	(114,436)
0434	Court of Claims Admin & Grant	528	-	180,938	(35,211)	(35,211)
0435	Charitable Trust Stabilization Fund	370	-	-	-	-
0438	IL State Fair	406	180,937	-	35,211	35,211
0440	Agricultural Master	406	-	497,577	(96,830)	(96,830)
0445	Sex Offender Investigation	493	90,469	-	17,606	17,606
0447	GI Education	497	-	361,874	(70,422)	(70,422)
0449	Interpreters for the Deaf	526	-	-	-	-
0453	Monitoring Device Driving Permit	350	-	2,126,012	(413,729)	(413,729)
0455	IL State Toll Highway Revenue	557	44,103,441	-	8,582,670	8,582,670
0473	Teachers Retirement System	593	-	10,856,231	(2,112,657)	(2,112,657)
0476	Wholesale Meat	406	-	1,673,668	(325,701)	(325,701)
0477	Judges Retirement System	275	-	2,261,715	(440,137)	(440,137)



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Change in Proportionate Share FY18 Layer (Continued)

Fund	Fund Name	Agency #	2020	2021	2022	2023
0345	Long Term Care Provider	478	\$ (140,844)	\$ (140,844)	\$ (140,844)	\$ (19,529)
0345	Long Term Care Provider	482	(61,619)	(61,619)	(61,619)	(8,546)
0350	ICCB Federal Trust	684	202,463	202,463	202,463	28,074
0357	Child Labor Enforcement	452	(61,619)	(61,619)	(61,619)	(8,544)
0359	IMSA Special Purposes Trust Fund	692	8,803	8,803	8,803	1,219
0360	Lead Poisoning Screening	482	448,940	448,940	448,940	62,249
0362	Securities Audit & Enforcement	350	(739,430)	(739,430)	(739,430)	(102,531)
0363	Dept of Business Serv Sp Ops	350	(1,065,131)	(1,065,131)	(1,065,131)	(147,695)
0368	Drug Treatment	444	(17,606)	(17,606)	(17,606)	(2,439)
0369	Feed Control	406	8,802	8,802	8,802	1,223
0370	Tanning Facility Permit	482	-	-	-	-
0372	Plumbing Licensure & Program	482	(167,252)	(167,252)	(167,252)	(23,191)
0384	Tax Compliance & Admin	492	24,885,342	24,885,342	24,885,342	3,450,653
0386	Appraisal Administration	440	(44,014)	(44,014)	(44,014)	(6,103)
0387	Small Bus Environmental Assist	420	(8,803)	(8,803)	(8,803)	(1,220)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(8,803)	(8,803)	(8,803)	(1,219)
0398	EMS Assistance	482	(325,701)	(325,701)	(325,701)	(45,164)
0408	DHS Special Purpose Trust	444	(316,899)	(316,899)	(316,899)	(43,940)
0410	SBE Federal Dept of Agriculture	586	(220,069)	(220,069)	(220,069)	(30,513)
0421	Public Aid Recoveries Trust	478	(4,093,274)	(4,093,274)	(4,093,274)	(567,580)
0425	IL Power Agency Operations	360/445	17,606	17,606	17,606	2,440
0428	Supreme Court Historic Preserv	210	(114,436)	(114,436)	(114,436)	(15,866)
0434	Court of Claims Admin & Grant	528	(35,211)	(35,211)	(35,211)	(4,883)
0435	Charitable Trust Stabilization Fund	370	-	-	-	-
0438	IL State Fair	406	35,211	35,211	35,211	4,882
0440	Agricultural Master	406	(96,830)	(96,830)	(96,830)	(13,427)
0445	Sex Offender Investigation	493	17,606	17,606	17,606	2,439
0447	GI Education	497	(70,422)	(70,422)	(70,422)	(9,764)
0449	Interpreters for the Deaf	526	-	-	-	-
0453	Monitoring Device Driving Permit	350	(413,729)	(413,729)	(413,729)	(57,367)
0455	IL State Toll Highway Revenue	557	8,582,670	8,582,670	8,582,670	1,190,091
0473	Teachers Retirement System	593	(2,112,657)	(2,112,657)	(2,112,657)	(292,946)
0476	Wholesale Meat	406	(325,701)	(325,701)	(325,701)	(45,163)
0477	Judges Retirement System	275	(440,137)	(440,137)	(440,137)	(61,030)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0345	Long Term Care Provider	478	\$ 268,386	\$ -	\$ 52,161	\$ 52,161
0345	Long Term Care Provider	482	178,923	-	34,773	34,773
0350	ICCB Federal Trust	684	-	939,352	(182,562)	(182,562)
0357	Child Labor Enforcement	452	-	268,385	(52,160)	(52,160)
0359	IMSA Special Purposes Trust Fund	692	357,848	-	69,547	69,547
0360	Lead Poisoning Screening	482	6,262,337	-	1,217,078	1,217,078
0362	Securities Audit & Enforcement	350	-	2,102,355	(408,590)	(408,590)
0363	Dept of Business Serv Sp Ops	350	939,350	-	182,562	182,562
0368	Drug Treatment	444	-	1,163,006	(226,029)	(226,029)
0369	Feed Control	406	-	313,116	(60,854)	(60,854)
0370	Tanning Facility Permit	482	492,041	-	95,628	95,628
0372	Plumbing Licensure & Program	482	1,744,509	-	339,043	339,043
0384	Tax Compliance & Admin	492	-	15,342,725	(2,981,841)	(2,981,841)
0386	Appraisal Administration	440	-	357,847	(69,547)	(69,547)
0387	Small Bus Environmental Assist	420	178,924	-	34,774	34,774
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	223,655	(43,467)	(43,467)
0398	EMS Assistance	482	44,731	-	8,693	8,693
0408	DHS Special Purpose Trust	444	-	3,354,823	(652,006)	(652,006)
0410	SBE Federal Dept of Agriculture	586	1,341,931	-	260,803	260,803
0421	Public Aid Recoveries Trust	478	-	6,217,606	(1,208,385)	(1,208,385)
0425	IL Power Agency Operations	360/445	492,040	-	95,627	95,627
0428	Supreme Court Historic Preserv	210	357,847	-	69,547	69,547
0434	Court of Claims Admin & Grant	528	-	268,385	(52,160)	(52,160)
0435	Charitable Trust Stabilization Fund	370	-	536,771	(104,321)	(104,321)
0438	IL State Fair	406	134,193	-	26,080	26,080
0440	Agricultural Master	406	-	44,732	(8,694)	(8,694)
0445	Sex Offender Investigation	493	-	89,462	(17,387)	(17,387)
0447	GI Education	497	-	44,731	(8,693)	(8,693)
0449	Interpreters for the Deaf	526	268,385	-	52,160	52,160
0453	Monitoring Device Driving Permit	350	2,773,321	-	538,992	538,992
0455	IL State Toll Highway Revenue	557	-	22,365,490	(4,346,708)	(4,346,708)
0473	Teachers Retirement System	593	-	1,297,199	(252,109)	(252,109)
0476	Wholesale Meat	406	-	2,057,624	(399,897)	(399,897)
0477	Judges Retirement System	275	-	-	-	-

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Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$	\$	\$	\$
0345	Long Term Care Provider	478	52,161	52,161	52,161	7,581
0345	Long Term Care Provider	482	34,773	34,773	34,773	5,058
0350	ICCB Federal Trust	684	(182,562)	(182,562)	(182,562)	(26,542)
0357	Child Labor Enforcement	452	(52,160)	(52,160)	(52,160)	(7,585)
0359	IMSA Special Purposes Trust Fund	692	69,547	69,547	69,547	10,113
0360	Lead Poisoning Screening	482	1,217,078	1,217,078	1,217,078	176,947
0362	Securities Audit & Enforcement	350	(408,590)	(408,590)	(408,590)	(59,405)
0363	Dept of Business Serv Sp Ops	350	182,562	182,562	182,562	26,540
0368	Drug Treatment	444	(226,029)	(226,029)	(226,029)	(32,861)
0369	Feed Control	406	(60,854)	(60,854)	(60,854)	(8,846)
0370	Tanning Facility Permit	482	95,628	95,628	95,628	13,901
0372	Plumbing Licensure & Program	482	339,043	339,043	339,043	49,294
0384	Tax Compliance & Admin	492	(2,981,841)	(2,981,841)	(2,981,841)	(433,520)
0386	Appraisal Administration	440	(69,547)	(69,547)	(69,547)	(10,112)
0387	Small Bus Environmental Assist	420	34,774	34,774	34,774	5,054
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(43,467)	(43,467)	(43,467)	(6,320)
0398	EMS Assistance	482	8,693	8,693	8,693	1,266
0408	DHS Special Purpose Trust	444	(652,006)	(652,006)	(652,006)	(94,793)
0410	SBE Federal Dept of Agriculture	586	260,803	260,803	260,803	37,916
0421	Public Aid Recoveries Trust	478	(1,208,385)	(1,208,385)	(1,208,385)	(175,681)
0425	IL Power Agency Operations	360/445	95,627	95,627	95,627	13,905
0428	Supreme Court Historic Preserv	210	69,547	69,547	69,547	10,112
0434	Court of Claims Admin & Grant	528	(52,160)	(52,160)	(52,160)	(7,585)
0435	Charitable Trust Stabilization Fund	370	(104,321)	(104,321)	(104,321)	(15,166)
0438	IL State Fair	406	26,080	26,080	26,080	3,793
0440	Agricultural Master	406	(8,694)	(8,694)	(8,694)	(1,262)
0445	Sex Offender Investigation	493	(17,387)	(17,387)	(17,387)	(2,527)
0447	GI Education	497	(8,693)	(8,693)	(8,693)	(1,266)
0449	Interpreters for the Deaf	526	52,160	52,160	52,160	7,585
0453	Monitoring Device Driving Permit	350	538,992	538,992	538,992	78,361
0455	IL State Toll Highway Revenue	557	(4,346,708)	(4,346,708)	(4,346,708)	(631,950)
0473	Teachers Retirement System	593	(252,109)	(252,109)	(252,109)	(36,654)
0476	Wholesale Meat	406	(399,897)	(399,897)	(399,897)	(58,139)
0477	Judges Retirement System	275	-	-	-	-

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0480	Secretary of State ID Security	350	\$ (231,454)	\$ (231,454)	\$ 49,544	\$ 279,040	\$ 40,593
0481	General Assembly	131	(138,387)	(138,387)	(125,179)	(15,866)	-
0483	Secretary of State Spec Serv	350	(2,610,849)	(2,610,849)	(2,411,195)	534,970	142,932
0484	Nuclear Civil Protection Planning Fund	588	27,573	27,573	7,496	91	222
0488	Criminal Justice Trust	546	(362,042)	(362,042)	(550,605)	(136,201)	(6,514)
0491	Federal Aid Disaster	588	(209,359)	(209,359)	(152,761)	56,607	12,053
0495	Old Age Survivors Insurance	444	(12,197,826)	(12,197,826)	(10,061,338)	(1,152,554)	280
0497	Federal Civil Prepared Admin	588	(83,180)	(83,180)	(51,875)	(3,334)	56
0502	Early Intervention Service Rev	444	(207,061)	(207,061)	(73,870)	47,357	7,186
0505	Athletics Supervision and Reg	440	(63,870)	(63,870)	(28,645)	-	-
0506	Small Business Credit Initiatv	420	(8,160)	(8,160)	10,381	67,050	10,723
0514	State Asset Forfeiture	493	78,357	78,357	112,010	117,068	16,498
0523	Dept of Corrections Reimburse	425	(100,411)	(100,411)	22,074	115,083	16,579
0523	Dept of Corrections Reimburse	426	(86,654)	(86,654)	(71,222)	(216,342)	(35,145)
0524	Health Facilities Plan Review	482	(109,864)	(109,864)	(11,821)	173,375	27,674
0531	Energy Efficiency Portfolio	420	(1,883,374)	(1,883,374)	(1,786,502)	(236,799)	-
0533	Attorney General Tobacco	340	(1,171,811)	(1,171,811)	(772,201)	408,833	79,474
0534	IL Workers' Comp Comm Operatns	563/446/360	(5,314,901)	(5,314,901)	(4,020,865)	(1,612,826)	(202,751)
0535	Sex Offender Registration	493	2,228	2,228	25,173	17,181	1,872
0536	Leads Maintenance	493	(239,480)	(239,480)	(131,457)	(35,929)	(5,043)
0537	State Offender DNA Identification	493	(289,678)	(289,678)	(154,790)	64,494	11,943
0538	IL Historic Sites	422	(403,805)	(403,805)	(81,481)	(290,363)	(53,238)
0539	Death Penalty Abolition	546	(375,498)	(375,498)	(260,528)	(37,807)	(2,471)
0542	Ag Court Order & Vol Comply	340	(1,337,613)	(1,337,613)	(260,657)	698,953	103,578
0546	Public Pension Regulation	446	(432,554)	(432,554)	(315,402)	(33,272)	(466)
0549	IL Charity Bureau	340	(581,325)	(581,325)	(290,785)	94,077	17,157
0550	Supplemental Low Income Energy	420	346,487	346,487	291,349	22,048	(2,049)
0560	SBE Federal Agency Services	586	(13,494)	(13,494)	(6,706)	79,318	13,415
0561	SBE Federal Dept of Education	586	(3,690,288)	(3,690,288)	(2,609,807)	71,768	52,634
0562	Pawnbroker Regulation	440	(41,780)	(41,780)	(4,131)	(2,173)	(987)
0566	DCFS Federal Projects	418	(352,638)	(352,638)	(259,685)	(77,612)	(8,791)
0568	School Infrastructure	511	(375,237)	(375,237)	(168,285)	-	-
0568	School Infrastructure	586	(31,879)	(31,879)	(48,564)	24,951	5,664
0568	School Infrastructure	507	(46,738)	(46,738)	(40,393)	(3,572)	222
0576	Pesticide Control	406/482	(1,140,469)	(1,140,469)	(743,560)	(214,021)	(26,277)

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

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Actual and Expected Experience					
			2020	2021	2022	2023	2024	
0480	Secretary of State ID Security	350	\$ (13,980)	\$ (13,980)	\$ (14,096)	\$ (1,146)	\$ 139	
0481	General Assembly	131	-	-	-	-	-	
0483	Secretary of State Spec Serv	350	(63,204)	(63,204)	(63,731)	(5,181)	627	
0484	Nuclear Civil Protection Planning Fund	588	(788)	(788)	(794)	(65)	8	
0488	Criminal Justice Trust	546	(30,716)	(30,716)	(30,972)	(2,518)	305	
0491	Federal Aid Disaster	588	(6,891)	(6,891)	(6,949)	(565)	68	
0495	Old Age Survivors Insurance	444	(588,725)	(588,725)	(593,636)	(48,256)	5,842	
0497	Federal Civil Prepared Admin	588	(197)	(197)	(199)	(16)	2	
0502	Early Intervention Service Rev	444	(16,539)	(16,539)	(16,677)	(1,356)	164	
0505	Athletics Supervision and Reg	440	-	-	-	-	-	
0506	Small Business Credit Initiatv	420	(2,166)	(2,166)	(2,184)	(178)	21	
0514	State Asset Forfeiture	493	(4,726)	(4,726)	(4,765)	(387)	47	
0523	Dept of Corrections Reimburse	425	(13,980)	(13,980)	(14,096)	(1,146)	139	
0523	Dept of Corrections Reimburse	426	(9,845)	(9,845)	(9,927)	(807)	98	
0524	Health Facilities Plan Review	482	(12,995)	(12,995)	(13,104)	(1,065)	129	
0531	Energy Efficiency Portfolio	420	-	-	-	-	-	
0533	Attorney General Tobacco	340	(26,384)	(26,384)	(26,604)	(2,163)	262	
0534	IL Workers' Comp Comm Operatns	563/446/360	(217,966)	(217,966)	(219,784)	(17,866)	2,163	
0535	Sex Offender Registration	493	(2,166)	(2,166)	(2,184)	(178)	21	
0536	Leads Maintenance	493	(4,529)	(4,529)	(4,566)	(371)	45	
0537	State Offender DNA Identification	493	(6,498)	(6,498)	(6,552)	(533)	64	
0538	IL Historic Sites	422	(3,938)	(3,938)	(3,971)	(323)	39	
0539	Death Penalty Abolition	546	(197)	(197)	(199)	(16)	2	
0542	Ag Court Order & Vol Comply	340	(102,978)	(102,978)	(103,837)	(8,441)	1,022	
0546	Public Pension Regulation	446	(11,814)	(11,814)	(11,912)	(968)	117	
0549	IL Charity Bureau	340	(25,006)	(25,006)	(25,215)	(2,050)	248	
0550	Supplemental Low Income Energy	420	(15,161)	(15,161)	(15,288)	(1,243)	150	
0560	SBE Federal Agency Services	586	(2,757)	(2,757)	(2,780)	(226)	27	
0561	SBE Federal Dept of Education	586	(141,964)	(141,964)	(143,148)	(11,636)	1,409	
0562	Pawnbroker Regulation	440	(984)	(984)	(993)	(81)	10	
0566	DCFS Federal Projects	418	(197)	(197)	(199)	(16)	2	
0568	School Infrastructure	511	-	-	-	-	-	
0568	School Infrastructure	586	(2,166)	(2,166)	(2,184)	(178)	21	
0568	School Infrastructure	507	(788)	(788)	(794)	(65)	8	
0576	Pesticide Control	406/482	(59,266)	(59,266)	(59,761)	(4,858)	588	

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

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0480	Secretary of State ID Security	350	\$ (48,901)	\$ (48,901)	\$ (14,363)	\$ 24,413	\$ 3,800
0481	General Assembly	131	-	-	-	-	-
0483	Secretary of State Spec Serv	350	(221,089)	(221,089)	(64,937)	110,376	17,178
0484	Nuclear Civil Protection Planning Fund	588	(2,755)	(2,755)	(809)	1,375	214
0488	Criminal Justice Trust	546	(107,445)	(107,445)	(31,558)	53,641	8,348
0491	Federal Aid Disaster	588	(24,106)	(24,106)	(7,080)	12,035	1,873
0495	Old Age Survivors Insurance	444	(2,059,369)	(2,059,369)	(604,867)	1,028,114	160,011
0497	Federal Civil Prepared Admin	588	(689)	(689)	(202)	344	54
0502	Early Intervention Service Rev	444	(57,855)	(57,855)	(16,993)	28,883	4,495
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(7,576)	(7,576)	(2,225)	3,782	589
0514	State Asset Forfeiture	493	(16,530)	(16,530)	(4,855)	8,252	1,284
0523	Dept of Corrections Reimburse	425	(48,901)	(48,901)	(14,363)	24,413	3,800
0523	Dept of Corrections Reimburse	426	(34,438)	(34,438)	(10,115)	17,193	2,676
0524	Health Facilities Plan Review	482	(45,458)	(45,458)	(13,352)	22,694	3,532
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(92,293)	(92,293)	(27,108)	46,076	7,171
0534	IL Workers' Comp Comm Operatns	563/446/360	(762,449)	(762,449)	(223,942)	380,643	59,241
0535	Sex Offender Registration	493	(7,576)	(7,576)	(2,225)	3,782	589
0536	Leads Maintenance	493	(15,841)	(15,841)	(4,653)	7,909	1,231
0537	State Offender DNA Identification	493	(22,729)	(22,729)	(6,676)	11,347	1,766
0538	IL Historic Sites	422	(13,775)	(13,775)	(4,046)	6,877	1,070
0539	Death Penalty Abolition	546	(689)	(689)	(202)	344	54
0542	Ag Court Order & Vol Comply	340	(360,217)	(360,217)	(105,801)	179,834	27,988
0546	Public Pension Regulation	446	(41,325)	(41,325)	(12,138)	20,631	3,211
0549	IL Charity Bureau	340	(87,472)	(87,472)	(25,692)	43,669	6,796
0550	Supplemental Low Income Energy	420	(53,034)	(53,034)	(15,577)	26,477	4,121
0560	SBE Federal Agency Services	586	(9,643)	(9,643)	(2,832)	4,814	749
0561	SBE Federal Dept of Education	586	(496,590)	(496,590)	(145,856)	247,916	38,585
0562	Pawnbroker Regulation	440	(3,444)	(3,444)	(1,011)	1,719	268
0566	DCFS Federal Projects	418	(689)	(689)	(202)	344	54
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(7,576)	(7,576)	(2,225)	3,782	589
0568	School Infrastructure	507	(2,755)	(2,755)	(809)	1,375	214
0576	Pesticide Control	406/482	(207,314)	(207,314)	(60,891)	103,499	16,108

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

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0480	Secretary of State ID Security	350	\$ -	\$ 2,435,964	\$ (447,090)	\$ (447,090)
0481	General Assembly	131	-	130,498	(23,951)	(23,951)
0483	Secretary of State Spec Serv	350	-	434,993	(79,837)	(79,837)
0484	Nuclear Civil Protection Planning Fund	588	217,497	-	39,919	39,919
0488	Criminal Justice Trust	546	2,609,962	-	479,026	479,026
0491	Federal Aid Disaster	588	-	391,494	(71,854)	(71,854)
0495	Old Age Survivors Insurance	444	-	6,785,899	(1,245,466)	(1,245,466)
0497	Federal Civil Prepared Admin	588	-	304,496	(55,886)	(55,886)
0502	Early Intervention Service Rev	444	-	913,487	(167,659)	(167,659)
0505	Athletics Supervision and Reg	440	-	347,995	(63,870)	(63,870)
0506	Small Business Credit Initiatv	420	-	130,498	(23,951)	(23,951)
0514	State Asset Forfeiture	493	-	217,497	(39,919)	(39,919)
0523	Dept of Corrections Reimburse	425	-	869,987	(159,675)	(159,675)
0523	Dept of Corrections Reimburse	426	86,999	-	15,968	15,968
0524	Health Facilities Plan Review	482	-	652,490	(119,756)	(119,756)
0531	Energy Efficiency Portfolio	420	-	956,986	(175,643)	(175,643)
0533	Attorney General Tobacco	340	-	3,305,951	(606,766)	(606,766)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	7,481,889	(1,373,206)	(1,373,206)
0535	Sex Offender Registration	493	-	173,998	(31,935)	(31,935)
0536	Leads Maintenance	493	-	956,986	(175,643)	(175,643)
0537	State Offender DNA Identification	493	-	1,174,483	(215,562)	(215,562)
0538	IL Historic Sites	422	-	3,088,454	(566,847)	(566,847)
0539	Death Penalty Abolition	546	-	1,130,983	(207,578)	(207,578)
0542	Ag Court Order & Vol Comply	340	-	8,134,379	(1,492,963)	(1,492,963)
0546	Public Pension Regulation	446	-	869,987	(159,675)	(159,675)
0549	IL Charity Bureau	340	-	2,261,967	(415,156)	(415,156)
0550	Supplemental Low Income Energy	420	913,486	-	167,659	167,659
0560	SBE Federal Agency Services	586	-	-	-	-
0561	SBE Federal Dept of Education	586	-	7,220,893	(1,325,304)	(1,325,304)
0562	Pawnbroker Regulation	440	-	347,995	(63,870)	(63,870)
0566	DCFS Federal Projects	418	-	913,486	(167,659)	(167,659)
0568	School Infrastructure	511	-	2,044,470	(375,237)	(375,237)
0568	School Infrastructure	586	217,496	-	39,919	39,919
0568	School Infrastructure	507	-	43,499	(7,984)	(7,984)
0576	Pesticide Control	406/482	-	2,479,463	(455,074)	(455,074)

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

For the Year Ended June 30, 2019

		Change in Proportionate Share FY17 Layer (Continued)				
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0480	Secretary of State ID Security	350	(447,090)	(447,090)	(447,090)	(200,514)
0481	General Assembly	131	(23,951)	(23,951)	(23,951)	(10,743)
0483	Secretary of State Spec Serv	350	(79,837)	(79,837)	(79,837)	(35,808)
0484	Nuclear Civil Protection Planning Fund	588	39,919	39,919	39,919	17,902
0488	Criminal Justice Trust	546	479,026	479,026	479,026	214,832
0491	Federal Aid Disaster	588	(71,854)	(71,854)	(71,854)	(32,224)
0495	Old Age Survivors Insurance	444	(1,245,466)	(1,245,466)	(1,245,466)	(558,569)
0497	Federal Civil Prepared Admin	588	(55,886)	(55,886)	(55,886)	(25,066)
0502	Early Intervention Service Rev	444	(167,659)	(167,659)	(167,659)	(75,192)
0505	Athletics Supervision and Reg	440	(63,870)	(63,870)	(63,870)	(28,645)
0506	Small Business Credit Initiatv	420	(23,951)	(23,951)	(23,951)	(10,743)
0514	State Asset Forfeiture	493	(39,919)	(39,919)	(39,919)	(17,902)
0523	Dept of Corrections Reimburse	425	(159,675)	(159,675)	(159,675)	(71,612)
0523	Dept of Corrections Reimburse	426	15,968	15,968	15,968	7,159
0524	Health Facilities Plan Review	482	(119,756)	(119,756)	(119,756)	(53,710)
0531	Energy Efficiency Portfolio	420	(175,643)	(175,643)	(175,643)	(78,771)
0533	Attorney General Tobacco	340	(606,766)	(606,766)	(606,766)	(272,121)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,373,206)	(1,373,206)	(1,373,206)	(615,859)
0535	Sex Offender Registration	493	(31,935)	(31,935)	(31,935)	(14,323)
0536	Leads Maintenance	493	(175,643)	(175,643)	(175,643)	(78,771)
0537	State Offender DNA Identification	493	(215,562)	(215,562)	(215,562)	(96,673)
0538	IL Historic Sites	422	(566,847)	(566,847)	(566,847)	(254,219)
0539	Death Penalty Abolition	546	(207,578)	(207,578)	(207,578)	(93,093)
0542	Ag Court Order & Vol Comply	340	(1,492,963)	(1,492,963)	(1,492,963)	(669,564)
0546	Public Pension Regulation	446	(159,675)	(159,675)	(159,675)	(71,612)
0549	IL Charity Bureau	340	(415,156)	(415,156)	(415,156)	(186,187)
0550	Supplemental Low Income Energy	420	167,659	167,659	167,659	75,191
0560	SBE Federal Agency Services	586	-	-	-	-
0561	SBE Federal Dept of Education	586	(1,325,304)	(1,325,304)	(1,325,304)	(594,373)
0562	Pawnbroker Regulation	440	(63,870)	(63,870)	(63,870)	(28,645)
0566	DCFS Federal Projects	418	(167,659)	(167,659)	(167,659)	(75,191)
0568	School Infrastructure	511	(375,237)	(375,237)	(375,237)	(168,285)
0568	School Infrastructure	586	39,919	39,919	39,919	17,901
0568	School Infrastructure	507	(7,984)	(7,984)	(7,984)	(3,579)
0576	Pesticide Control	406/482	(455,074)	(455,074)	(455,074)	(204,093)



STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0480	Secretary of State ID Security	350	\$ 135,704	\$ -	\$ 26,408	\$ 26,408
0481	General Assembly	131	-	588,046	(114,436)	(114,436)
0483	Secretary of State Spec Serv	350	-	15,967,708	(3,107,367)	(3,107,367)
0484	Nuclear Civil Protection Planning Fund	588	-	45,234	(8,803)	(8,803)
0488	Criminal Justice Trust	546	-	3,075,933	(598,586)	(598,586)
0491	Federal Aid Disaster	588	-	904,685	(176,055)	(176,055)
0495	Old Age Survivors Insurance	444	-	36,820,720	(7,165,429)	(7,165,429)
0497	Federal Civil Prepared Admin	588	-	135,702	(26,408)	(26,408)
0502	Early Intervention Service Rev	444	90,468	-	17,605	17,605
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	-	226,171	(44,014)	(44,014)
0514	State Asset Forfeiture	493	180,937	-	35,211	35,211
0523	Dept of Corrections Reimburse	425	180,937	-	35,211	35,211
0523	Dept of Corrections Reimburse	426	1,040,389	-	202,463	202,463
0524	Health Facilities Plan Review	482	-	497,579	(96,830)	(96,830)
0531	Energy Efficiency Portfolio	420	-	8,775,454	(1,707,731)	(1,707,731)
0533	Attorney General Tobacco	340	-	4,840,070	(941,893)	(941,893)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	5,880,459	(1,144,356)	(1,144,356)
0535	Sex Offender Registration	493	180,938	-	35,211	35,211
0536	Leads Maintenance	493	-	-	-	-
0537	State Offender DNA Identification	493	-	588,047	(114,436)	(114,436)
0538	IL Historic Sites	422	2,849,760	-	554,572	554,572
0539	Death Penalty Abolition	546	-	768,983	(149,647)	(149,647)
0542	Ag Court Order & Vol Comply	340	542,813	-	105,633	105,633
0546	Public Pension Regulation	446	-	995,155	(193,660)	(193,660)
0549	IL Charity Bureau	340	-	633,279	(123,238)	(123,238)
0550	Supplemental Low Income Energy	420	1,492,731	-	290,490	290,490
0560	SBE Federal Agency Services	586	-	452,344	(88,028)	(88,028)
0561	SBE Federal Dept of Education	586	-	9,318,266	(1,813,364)	(1,813,364)
0562	Pawnbroker Regulation	440	180,937	-	35,211	35,211
0566	DCFS Federal Projects	418	-	633,281	(123,239)	(123,239)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	497,577	(96,830)	(96,830)
0568	School Infrastructure	507	-	180,937	(35,211)	(35,211)
0576	Pesticide Control	406/482	-	633,281	(123,239)	(123,239)

STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR  
For the Year Ended June 30, 2019

Change in Proportionate Share FY18 Layer (Continued)						
Fund	Fund Name	Agency #	2020	2021	2022	2023
			\$	\$	\$	\$
0480	Secretary of State ID Security	350	26,408	26,408	26,408	3,664
0481	General Assembly	131	(114,436)	(114,436)	(114,436)	(15,866)
0483	Secretary of State Spec Serv	350	(3,107,367)	(3,107,367)	(3,107,367)	(430,873)
0484	Nuclear Civil Protection Planning Fund	588	(8,803)	(8,803)	(8,803)	(1,219)
0488	Criminal Justice Trust	546	(598,586)	(598,586)	(598,586)	(83,003)
0491	Federal Aid Disaster	588	(176,055)	(176,055)	(176,055)	(24,410)
0495	Old Age Survivors Insurance	444	(7,165,429)	(7,165,429)	(7,165,429)	(993,575)
0497	Federal Civil Prepared Admin	588	(26,408)	(26,408)	(26,408)	(3,662)
0502	Early Intervention Service Rev	444	17,605	17,605	17,605	2,443
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	(44,014)	(44,014)	(44,014)	(6,101)
0514	State Asset Forfeiture	493	35,211	35,211	35,211	4,882
0523	Dept of Corrections Reimburse	425	35,211	35,211	35,211	4,882
0523	Dept of Corrections Reimburse	426	202,463	202,463	202,463	28,074
0524	Health Facilities Plan Review	482	(96,830)	(96,830)	(96,830)	(13,429)
0531	Energy Efficiency Portfolio	420	(1,707,731)	(1,707,731)	(1,707,731)	(236,799)
0533	Attorney General Tobacco	340	(941,893)	(941,893)	(941,893)	(130,605)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,144,356)	(1,144,356)	(1,144,356)	(158,679)
0535	Sex Offender Registration	493	35,211	35,211	35,211	4,883
0536	Leads Maintenance	493	-	-	-	-
0537	State Offender DNA Identification	493	(114,436)	(114,436)	(114,436)	(15,867)
0538	IL Historic Sites	422	554,572	554,572	554,572	76,900
0539	Death Penalty Abolition	546	(149,647)	(149,647)	(149,647)	(20,748)
0542	Ag Court Order & Vol Comply	340	105,633	105,633	105,633	14,648
0546	Public Pension Regulation	446	(193,660)	(193,660)	(193,660)	(26,855)
0549	IL Charity Bureau	340	(123,238)	(123,238)	(123,238)	(17,089)
0550	Supplemental Low Income Energy	420	290,490	290,490	290,490	40,281
0560	SBE Federal Agency Services	586	(88,028)	(88,028)	(88,028)	(12,204)
0561	SBE Federal Dept of Education	586	(1,813,364)	(1,813,364)	(1,813,364)	(251,446)
0562	Pawnbroker Regulation	440	35,211	35,211	35,211	4,882
0566	DCFS Federal Projects	418	(123,239)	(123,239)	(123,239)	(17,086)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(96,830)	(96,830)	(96,830)	(13,427)
0568	School Infrastructure	507	(35,211)	(35,211)	(35,211)	(4,882)
0576	Pesticide Control	406/482	(123,239)	(123,239)	(123,239)	(17,086)

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

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0480	Secretary of State ID Security	350	\$ 1,297,199	\$ -	\$ 252,109	\$ 252,109
0481	General Assembly	131	-	-	-	-
0483	Secretary of State Spec Serv	350	4,428,367	-	860,648	860,648
0484	Nuclear Civil Protection Planning Fund	588	-	-	-	-
0488	Criminal Justice Trust	546	-	536,772	(104,321)	(104,321)
0491	Federal Aid Disaster	588	357,847	-	69,547	69,547
0495	Old Age Survivors Insurance	444	-	5,859,758	(1,138,837)	(1,138,837)
0497	Federal Civil Prepared Admin	588	-	-	-	-
0502	Early Intervention Service Rev	444	89,462	-	17,387	17,387
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	357,848	-	69,547	69,547
0514	State Asset Forfeiture	493	536,772	-	104,321	104,321
0523	Dept of Corrections Reimburse	425	447,310	-	86,934	86,934
0523	Dept of Corrections Reimburse	426	-	1,341,929	(260,802)	(260,802)
0524	Health Facilities Plan Review	482	849,888	-	165,175	165,175
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	2,549,666	-	495,525	495,525
0534	IL Workers' Comp Comm Operatns	563/446/360	-	9,348,775	(1,816,924)	(1,816,924)
0535	Sex Offender Registration	493	44,732	-	8,694	8,694
0536	Leads Maintenance	493	-	223,654	(43,467)	(43,467)
0537	State Offender DNA Identification	493	357,848	-	69,547	69,547
0538	IL Historic Sites	422	-	1,923,432	(373,817)	(373,817)
0539	Death Penalty Abolition	546	-	89,462	(17,387)	(17,387)
0542	Ag Court Order & Vol Comply	340	2,639,128	-	512,912	512,912
0546	Public Pension Regulation	446	-	134,194	(26,080)	(26,080)
0549	IL Charity Bureau	340	357,848	-	69,547	69,547
0550	Supplemental Low Income Energy	420	-	223,655	(43,467)	(43,467)
0560	SBE Federal Agency Services	586	447,309	-	86,934	86,934
0561	SBE Federal Dept of Education	586	447,310	-	86,934	86,934
0562	Pawnbroker Regulation	440	-	44,730	(8,693)	(8,693)
0566	DCFS Federal Projects	418	-	313,117	(60,854)	(60,854)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	178,924	-	34,774	34,774
0568	School Infrastructure	507	-	-	-	-
0576	Pesticide Control	406/482	-	1,520,853	(295,576)	(295,576)

STATE OF ILLINOIS  
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

		Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024	2024	
			\$	\$	\$	\$	\$	
0480	Secretary of State ID Security	350	252,109	252,109	252,109	252,109	36,654	
0481	General Assembly	131	-	-	-	-	-	
0483	Secretary of State Spec Serv	350	860,648	860,648	860,648	860,648	125,127	
0484	Nuclear Civil Protection Planning Fund	588	-	-	-	-	-	
0488	Criminal Justice Trust	546	(104,321)	(104,321)	(104,321)	(104,321)	(15,167)	
0491	Federal Aid Disaster	588	69,547	69,547	69,547	69,547	10,112	
0495	Old Age Survivors Insurance	444	(1,138,837)	(1,138,837)	(1,138,837)	(1,138,837)	(165,573)	
0497	Federal Civil Prepared Admin	588	-	-	-	-	-	
0502	Early Intervention Service Rev	444	17,387	17,387	17,387	17,387	2,527	
0505	Athletics Supervision and Reg	440	-	-	-	-	-	
0506	Small Business Credit Initiatv	420	69,547	69,547	69,547	69,547	10,113	
0514	State Asset Forfeiture	493	104,321	104,321	104,321	104,321	15,167	
0523	Dept of Corrections Reimburse	425	86,934	86,934	86,934	86,934	12,640	
0523	Dept of Corrections Reimburse	426	(260,802)	(260,802)	(260,802)	(260,802)	(37,919)	
0524	Health Facilities Plan Review	482	165,175	165,175	165,175	165,175	24,013	
0531	Energy Efficiency Portfolio	420	-	-	-	-	-	
0533	Attorney General Tobacco	340	495,525	495,525	495,525	495,525	72,041	
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,816,924)	(1,816,924)	(1,816,924)	(1,816,924)	(264,155)	
0535	Sex Offender Registration	493	8,694	8,694	8,694	8,694	1,262	
0536	Leads Maintenance	493	(43,467)	(43,467)	(43,467)	(43,467)	(6,319)	
0537	State Offender DNA Identification	493	69,547	69,547	69,547	69,547	10,113	
0538	IL Historic Sites	422	(373,817)	(373,817)	(373,817)	(373,817)	(54,347)	
0539	Death Penalty Abolition	546	(17,387)	(17,387)	(17,387)	(17,387)	(2,527)	
0542	Ag Court Order & Vol Comply	340	512,912	512,912	512,912	512,912	74,568	
0546	Public Pension Regulation	446	(26,080)	(26,080)	(26,080)	(26,080)	(3,794)	
0549	IL Charity Bureau	340	69,547	69,547	69,547	69,547	10,113	
0550	Supplemental Low Income Energy	420	(43,467)	(43,467)	(43,467)	(43,467)	(6,320)	
0560	SBE Federal Agency Services	586	86,934	86,934	86,934	86,934	12,639	
0561	SBE Federal Dept of Education	586	86,934	86,934	86,934	86,934	12,640	
0562	Pawnbroker Regulation	440	(8,693)	(8,693)	(8,693)	(8,693)	(1,265)	
0566	DCFS Federal Projects	418	(60,854)	(60,854)	(60,854)	(60,854)	(8,847)	
0568	School Infrastructure	511	-	-	-	-	-	
0568	School Infrastructure	586	34,774	34,774	34,774	34,774	5,054	
0568	School Infrastructure	507	-	-	-	-	-	
0576	Pesticide Control	406/482	(295,576)	(295,576)	(295,576)	(295,576)	(42,973)	

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

		Total Recognition of Deferred Inflows and Outflows					
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
			\$	\$	\$	\$	\$
0577	Community College Health Insur	416	(83,677)	(83,677)	(62,227)	44,303	8,528
0579	Savings Institutions Regulatory Fund	440	(107,871)	(107,871)	(63,435)	54,876	9,901
0580	Fire Prevention Division	592	148,348	148,348	157,559	171,401	25,068
0581	Juvenile Act Incentive Block	444	437	437	437	(29,892)	(5,054)
0582	DCFS Special Purpose Fund	418	214,908	214,908	154,112	76,459	10,456
0592	DHS Federal Projects	444	(87,315)	(87,315)	(24,823)	28,110	4,135
0600	Attorney General Whistleblower	340	(1,815,188)	(1,815,188)	(1,282,545)	(453,637)	(56,691)
0606	Health Information Exchange	534	(439,094)	(439,094)	(245,355)	(27,152)	(2,526)
0607	Special Projects Division	442	(175,310)	(175,310)	(161,646)	25,719	7,864
0608	Partners for Conservation	422/406	(571,211)	(571,211)	(186,464)	382,372	61,583
0612	Statewide 9-1-1 Fund	493	235,859	235,859	158,786	55,179	7,065
0618	Services for Older Americans	402	(213,435)	(213,435)	(255,849)	(60,211)	(3,369)
0622	Motor Vehicle License Plate	350	(46,517)	(46,517)	(62,510)	329,000	57,298
0627	Public Transportation	509	84,931	84,931	51,930	87,302	14,149
0632	Horse Racing	579	(1,644,594)	(1,644,594)	(1,178,531)	(232,812)	(20,581)
0635	Death Certificate Surcharge	482	(62,247)	(62,247)	(13,489)	15,788	2,052
0636	Commerce & Comm Affairs Asst	420	(199,146)	(199,146)	(75,165)	47,381	7,399
0644	Commitment to Human Services Fund	546	(26,208)	(26,208)	(167,109)	-	-
0646	Alcoholism & Substance Abuse	444	(103,789)	(103,789)	(46,547)	-	-
0649	Motor Carrier Safety Inspection	493	(479,391)	(479,391)	(369,747)	(126,181)	(14,730)
0654	Healthy Smiles	482	(21,992)	(21,992)	(14,679)	(6,728)	(929)
0659	Historic Property Administration Fund	420	20,809	20,809	28,607	22,124	2,916
0660	Academic Quality Assurance Fund	601	(7,376)	(7,376)	35,081	62,469	8,913
0664	Student Loan Operations	691	(6,985,657)	(6,985,657)	(7,235,003)	(4,133,699)	(523,653)
0668	College Savings Pool Administr	370	51,389	51,389	28,450	(78,757)	(13,526)
0673	Dept of Insurance Fed Trust	446	(248,316)	(248,316)	(116,219)	(1,220)	-
0674	State Charter School Comm	586	125,835	125,835	162,923	63,956	6,274
0675	Electronics Recycling	532	(247,729)	(247,729)	(269,746)	(234,574)	(32,860)
0689	Agriculture Pesticide Control	406	131,563	131,563	115,730	199,631	31,287
0692	ICCB Adult Education Fund	684	(228,544)	(228,544)	(166,210)	50,270	11,186
0698	Long Term Care Ombudsman Fund	402	(299,700)	(299,700)	(207,233)	(18,309)	-
0700	USDA Women, Infants & Children	444	(1,287,596)	(1,287,596)	(719,335)	78,130	19,206
0701	Federal Student Incentive Tr	691	334,320	334,320	319,942	26,920	(2,669)
0702	Assist Living & Shared Hou Reg	482	189,925	189,925	219,984	166,589	22,398
0705	State Police Whistleblower Rew	493	(9,512)	(9,512)	(13,916)	(9,912)	(1,266)

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Actual and Expected Experience						
			2020	2021	2022	2023	2024		
0577	Community College Health Insur	416	\$ (3,347)	\$ (3,347)	\$ (3,375)	\$ (274)	\$ 33		
0579	Savings Institutions Regulatory Fund	440	(3,741)	(3,741)	(3,772)	(307)	37		
0580	Fire Prevention Division	592	(3,741)	(3,741)	(3,772)	(307)	37		
0581	Juvenile Act Incentive Block	444	-	-	-	-	-	-	
0582	DCFS Special Purpose Fund	418	(5,710)	(5,710)	(5,758)	(468)	57		
0592	DHS Federal Projects	444	(5,710)	(5,710)	(5,758)	(468)	57		
0600	Attorney General Whistleblower	340	(50,012)	(50,012)	(50,429)	(4,099)	496		
0606	Health Information Exchange	534	-	-	-	-	-	-	
0607	Special Projects Division	442	(23,431)	(23,431)	(23,626)	(1,921)	233		
0608	Partners for Conservation	422/406	(34,654)	(34,654)	(34,943)	(2,840)	344		
0612	Statewide 9-1-1 Fund	493	(11,617)	(11,617)	(11,714)	(952)	115		
0618	Services for Older Americans	402	(14,964)	(14,964)	(15,089)	(1,227)	149		
0622	Motor Vehicle License Plate	350	(14,964)	(14,964)	(15,089)	(1,227)	149		
0627	Public Transportation	509	(9,845)	(9,845)	(9,927)	(807)	98		
0632	Horse Racing	579	(30,125)	(30,125)	(30,377)	(2,469)	299		
0635	Death Certificate Surcharge	482	(7,285)	(7,285)	(7,346)	(597)	72		
0636	Commerce & Comm Affairs Asst	420	(12,798)	(12,798)	(12,905)	(1,049)	127		
0644	Commitment to Human Services Fund	546	-	-	-	-	-	-	
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-	-	
0649	Motor Carrier Safety Inspection	493	(19,493)	(19,493)	(19,655)	(1,598)	193		
0654	Healthy Smiles	482	(1,181)	(1,181)	(1,191)	(97)	12		
0659	Historic Property Administration Fund	420	(1,378)	(1,378)	(1,390)	(113)	14		
0660	Academic Quality Assurance Fund	601	(4,726)	(4,726)	(4,765)	(387)	47		
0664	Student Loan Operations	691	(79,350)	(79,350)	(80,012)	(6,504)	787		
0668	College Savings Pool Administr	370	(19,296)	(19,296)	(19,457)	(1,582)	191		
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-	-	
0674	State Charter School Comm	586	(4,332)	(4,332)	(4,368)	(355)	43		
0675	Electronics Recycling	532	-	-	-	-	-	-	
0689	Agriculture Pesticide Control	406	(7,876)	(7,876)	(7,942)	(646)	78		
0692	ICCB Adult Education Fund	684	(12,798)	(12,798)	(12,905)	(1,049)	127		
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-	-	
0700	USDA Women, Infants & Children	444	(32,291)	(32,291)	(32,561)	(2,647)	320		
0701	Federal Student Incentive Tr	691	(8,467)	(8,467)	(8,537)	(694)	84		
0702	Assist Living & Shared Hou Reg	482	(12,208)	(12,208)	(12,310)	(1,001)	121		
0705	State Police Whistleblower Rew	493	-	-	-	-	-	-	

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Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0577	Community College Health Insur	416	\$ (11,709)	\$ (11,709)	\$ (3,439)	\$ 5,845	\$ 910
0579	Savings Institutions Regulatory Fund	440	(13,086)	(13,086)	(3,844)	6,533	1,017
0580	Fire Prevention Division	592	(13,086)	(13,086)	(3,844)	6,533	1,017
0581	Juvenile Act Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(19,974)	(19,974)	(5,867)	9,972	1,552
0592	DHS Federal Projects	444	(19,974)	(19,974)	(5,867)	9,972	1,552
0600	Attorney General Whistleblower	340	(174,943)	(174,943)	(51,383)	87,338	13,593
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(81,961)	(81,961)	(24,073)	40,918	6,368
0608	Partners for Conservation	422/406	(121,220)	(121,220)	(35,604)	60,518	9,419
0612	Statewide 9-1-1 Fund	493	(40,636)	(40,636)	(11,936)	20,287	3,157
0618	Services for Older Americans	402	(52,345)	(52,345)	(15,375)	26,133	4,067
0622	Motor Vehicle License Plate	350	(52,345)	(52,345)	(15,375)	26,133	4,067
0627	Public Transportation	509	(34,438)	(34,438)	(10,115)	17,193	2,676
0632	Horse Racing	579	(105,379)	(105,379)	(30,951)	52,609	8,188
0635	Death Certificate Surcharge	482	(25,484)	(25,484)	(7,485)	12,722	1,980
0636	Commerce & Comm Affairs Asst	420	(44,769)	(44,769)	(13,149)	22,350	3,478
0644	Commitment to Human Services Fund	546	-	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(68,186)	(68,186)	(20,027)	34,041	5,298
0654	Healthy Smiles	482	(4,133)	(4,133)	(1,214)	2,063	321
0659	Historic Property Administration Fund	420	(4,821)	(4,821)	(1,416)	2,407	375
0660	Academic Quality Assurance Fund	601	(16,530)	(16,530)	(4,855)	8,252	1,284
0664	Student Loan Operations	691	(277,567)	(277,567)	(81,526)	138,572	21,567
0668	College Savings Pool Administr	370	(67,498)	(67,498)	(19,825)	33,697	5,244
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	(15,153)	(15,153)	(4,451)	7,565	1,177
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(27,550)	(27,550)	(8,092)	13,754	2,141
0692	ICCB Adult Education Fund	684	(44,769)	(44,769)	(13,149)	22,350	3,478
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(112,955)	(112,955)	(33,177)	56,392	8,777
0701	Federal Student Incentive Tr	691	(29,616)	(29,616)	(8,699)	14,786	2,301
0702	Assist Living & Shared Hou Reg	482	(42,703)	(42,703)	(12,542)	21,319	3,318
0705	State Police Whistleblower Rew	493	-	-	-	-	-

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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0577	Community College Health Insur	416	\$ -	\$ 130,498	\$ (23,951)	\$ (23,951)
0579	Savings Institutions Regulatory Fund	440	-	347,995	(63,870)	(63,870)
0580	Fire Prevention Division	592	-	-	-	-
0581	Juvenile Act Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	739,489	-	135,724	135,724
0592	DHS Federal Projects	444	-	478,493	(87,821)	(87,821)
0600	Attorney General Whistleblower	340	-	4,045,440	(742,490)	(742,490)
0606	Health Information Exchange	534	-	1,913,971	(351,285)	(351,285)
0607	Special Projects Division	442	434,993	-	79,837	79,837
0608	Partners for Conservation	422/406	-	2,957,956	(542,896)	(542,896)
0612	Statewide 9-1-1 Fund	493	1,043,984	-	191,610	191,610
0618	Services for Older Americans	402	782,989	-	143,708	143,708
0622	Motor Vehicle License Plate	350	521,992	-	95,805	95,805
0627	Public Transportation	509	565,492	-	103,789	103,789
0632	Horse Racing	579	-	3,871,443	(710,555)	(710,555)
0635	Death Certificate Surcharge	482	-	304,496	(55,886)	(55,886)
0636	Commerce & Comm Affairs Asst	420	-	913,486	(167,659)	(167,659)
0644	Commitment to Human Services Fund	546	1,391,979	-	255,480	255,480
0646	Alcoholism & Substance Abuse	444	-	565,492	(103,789)	(103,789)
0649	Motor Carrier Safety Inspection	493	-	608,991	(111,773)	(111,773)
0654	Healthy Smiles	482	-	43,500	(7,984)	(7,984)
0659	Historic Property Administration Fund	420	-	43,499	(7,984)	(7,984)
0660	Academic Quality Assurance Fund	601	-	304,495	(55,886)	(55,886)
0664	Student Loan Operations	691	4,393,435	-	806,360	806,360
0668	College Savings Pool Administr	370	695,989	-	127,740	127,740
0673	Dept of Insurance Fed Trust	446	-	1,304,981	(239,513)	(239,513)
0674	State Charter School Comm	586	-	260,996	(47,903)	(47,903)
0675	Electronics Recycling	532	217,497	-	39,919	39,919
0689	Agriculture Pesticide Control	406	347,995	-	63,870	63,870
0692	ICCB Adult Education Fund	684	-	304,495	(55,886)	(55,886)
0698	Long Term Care Ombudsman Fund	402	-	913,487	(167,659)	(167,659)
0700	USDA Women, Infants & Children	444	-	4,828,429	(886,197)	(886,197)
0701	Federal Student Incentive Tr	691	347,995	-	63,870	63,870
0702	Assist Living & Shared Hou Reg	482	-	-	-	-
0705	State Police Whistleblower Rew	493	43,500	-	7,984	7,984



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Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0577	Community College Health Insur	416	(23,951)	(23,951)	(23,951)	(10,743)
0579	Savings Institutions Regulatory Fund	440	(63,870)	(63,870)	(63,870)	(28,645)
0580	Fire Prevention Division	592	-	-	-	-
0581	Juvenile Act Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	135,724	135,724	135,724	60,869
0592	DHS Federal Projects	444	(87,821)	(87,821)	(87,821)	(39,388)
0600	Attorney General Whistleblower	340	(742,490)	(742,490)	(742,490)	(332,990)
0606	Health Information Exchange	534	(351,285)	(351,285)	(351,285)	(157,546)
0607	Special Projects Division	442	79,837	79,837	79,837	35,808
0608	Partners for Conservation	422/406	(542,896)	(542,896)	(542,896)	(243,476)
0612	Statewide 9-1-1 Fund	493	191,610	191,610	191,610	85,934
0618	Services for Older Americans	402	143,708	143,708	143,708	64,449
0622	Motor Vehicle License Plate	350	95,805	95,805	95,805	42,967
0627	Public Transportation	509	103,789	103,789	103,789	46,547
0632	Horse Racing	579	(710,555)	(710,555)	(710,555)	(318,668)
0635	Death Certificate Surcharge	482	(55,886)	(55,886)	(55,886)	(25,066)
0636	Commerce & Comm Affairs Asst	420	(167,659)	(167,659)	(167,659)	(75,191)
0644	Commitment to Human Services Fund	546	255,480	255,480	255,480	114,579
0646	Alcoholism & Substance Abuse	444	(103,789)	(103,789)	(103,789)	(46,547)
0649	Motor Carrier Safety Inspection	493	(111,773)	(111,773)	(111,773)	(50,126)
0654	Healthy Smiles	482	(7,984)	(7,984)	(7,984)	(3,580)
0659	Historic Property Administration Fund	420	(7,984)	(7,984)	(7,984)	(3,579)
0660	Academic Quality Assurance Fund	601	(55,886)	(55,886)	(55,886)	(25,065)
0664	Student Loan Operations	691	806,360	806,360	806,360	361,635
0668	College Savings Pool Administr	370	127,740	127,740	127,740	57,289
0673	Dept of Insurance Fed Trust	446	(239,513)	(239,513)	(239,513)	(107,416)
0674	State Charter School Comm	586	(47,903)	(47,903)	(47,903)	(21,481)
0675	Electronics Recycling	532	39,919	39,919	39,919	17,902
0689	Agriculture Pesticide Control	406	63,870	63,870	63,870	28,645
0692	ICCB Adult Education Fund	684	(55,886)	(55,886)	(55,886)	(25,065)
0698	Long Term Care Ombudsman Fund	402	(167,659)	(167,659)	(167,659)	(75,192)
0700	USDA Women, Infants & Children	444	(886,197)	(886,197)	(886,197)	(397,444)
0701	Federal Student Incentive Tr	691	63,870	63,870	63,870	28,645
0702	Assist Living & Shared Hou Reg	482	-	-	-	-
0705	State Police Whistleblower Rew	493	7,984	7,984	7,984	3,580

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0577	Community College Health Insur	416	\$ -	\$ 497,578	\$ (96,830)	\$ (96,830)
0579	Savings Institutions Regulatory Fund	440	-	452,344	(88,028)	(88,028)
0580	Fire Prevention Division	592	-	-	-	-
0581	Juvenile Act Incentive Block	444	180,937	-	35,211	35,211
0582	DCFS Special Purpose Fund	418	226,171	-	44,014	44,014
0592	DHS Federal Projects	444	45,234	-	8,803	8,803
0600	Attorney General Whistleblower	340	-	1,854,605	(360,912)	(360,912)
0606	Health Information Exchange	534	-	361,875	(70,422)	(70,422)
0607	Special Projects Division	442	-	814,217	(158,449)	(158,449)
0608	Partners for Conservation	422/406	-	1,176,091	(228,871)	(228,871)
0612	Statewide 9-1-1 Fund	493	361,874	-	70,422	70,422
0618	Services for Older Americans	402	-	1,221,327	(237,674)	(237,674)
0622	Motor Vehicle License Plate	350	-	2,261,715	(440,137)	(440,137)
0627	Public Transportation	509	-	271,405	(52,816)	(52,816)
0632	Horse Racing	579	-	3,075,933	(598,586)	(598,586)
0635	Death Certificate Surcharge	482	135,703	-	26,408	26,408
0636	Commerce & Comm Affairs Asst	420	-	-	-	-
0644	Commitment to Human Services Fund	546	-	1,447,497	(281,688)	(281,688)
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	723,749	(140,844)	(140,844)
0654	Healthy Smiles	482	-	-	-	-
0659	Historic Property Administration Fund	420	90,468	-	17,605	17,605
0660	Academic Quality Assurance Fund	601	90,468	-	17,605	17,605
0664	Student Loan Operations	691	-	18,907,937	(3,679,545)	(3,679,545)
0668	College Savings Pool Administr	370	723,749	-	140,844	140,844
0673	Dept of Insurance Fed Trust	446	-	45,235	(8,803)	(8,803)
0674	State Charter School Comm	586	814,217	-	158,449	158,449
0675	Electronics Recycling	532	-	316,640	(61,619)	(61,619)
0689	Agriculture Pesticide Control	406	-	497,576	(96,830)	(96,830)
0692	ICCB Adult Education Fund	684	-	859,452	(167,252)	(167,252)
0698	Long Term Care Ombudsman Fund	402	-	678,514	(132,041)	(132,041)
0700	USDA Women, Infants & Children	444	-	1,673,668	(325,701)	(325,701)
0701	Federal Student Incentive Tr	691	1,764,137	-	343,307	343,307
0702	Assist Living & Shared Hou Reg	482	588,045	-	114,435	114,435
0705	State Police Whistleblower Rew	493	-	45,234	(8,803)	(8,803)

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Change in Proportionate Share FY18 Layer (Continued)						
Fund	Fund Name	Agency #	2020	2021	2022	2023
			\$	\$	\$	\$
0577	Community College Health Insur	416	(96,830)	(96,830)	(96,830)	(13,428)
0579	Savings Institutions Regulatory Fund	440	(88,028)	(88,028)	(88,028)	(12,204)
0580	Fire Prevention Division	592	-	-	-	-
0581	Juvenile Act Incentive Block	444	35,211	35,211	35,211	4,882
0582	DCFS Special Purpose Fund	418	44,014	44,014	44,014	6,101
0592	DHS Federal Projects	444	8,803	8,803	8,803	1,219
0600	Attorney General Whistleblower	340	(360,912)	(360,912)	(360,912)	(50,045)
0606	Health Information Exchange	534	(70,422)	(70,422)	(70,422)	(9,765)
0607	Special Projects Division	442	(158,449)	(158,449)	(158,449)	(21,972)
0608	Partners for Conservation	422/406	(228,871)	(228,871)	(228,871)	(31,736)
0612	Statewide 9-1-1 Fund	493	70,422	70,422	70,422	9,764
0618	Services for Older Americans	402	(237,674)	(237,674)	(237,674)	(32,957)
0622	Motor Vehicle License Plate	350	(440,137)	(440,137)	(440,137)	(61,030)
0627	Public Transportation	509	(52,816)	(52,816)	(52,816)	(7,325)
0632	Horse Racing	579	(598,586)	(598,586)	(598,586)	(83,003)
0635	Death Certificate Surcharge	482	26,408	26,408	26,408	3,663
0636	Commerce & Comm Affairs Asst	420	-	-	-	-
0644	Commitment to Human Services Fund	546	(281,688)	(281,688)	(281,688)	(39,057)
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(140,844)	(140,844)	(140,844)	(19,529)
0654	Healthy Smiles	482	-	-	-	-
0659	Historic Property Administration Fund	420	17,605	17,605	17,605	2,443
0660	Academic Quality Assurance Fund	601	17,605	17,605	17,605	2,443
0664	Student Loan Operations	691	(3,679,545)	(3,679,545)	(3,679,545)	(510,212)
0668	College Savings Pool Administr	370	140,844	140,844	140,844	19,529
0673	Dept of Insurance Fed Trust	446	(8,803)	(8,803)	(8,803)	(1,220)
0674	State Charter School Comm	586	158,449	158,449	158,449	21,972
0675	Electronics Recycling	532	(61,619)	(61,619)	(61,619)	(8,545)
0689	Agriculture Pesticide Control	406	(96,830)	(96,830)	(96,830)	(13,426)
0692	ICCB Adult Education Fund	684	(167,252)	(167,252)	(167,252)	(23,192)
0698	Long Term Care Ombudsman Fund	402	(132,041)	(132,041)	(132,041)	(18,309)
0700	USDA Women, Infants & Children	444	(325,701)	(325,701)	(325,701)	(45,163)
0701	Federal Student Incentive Tr	691	343,307	343,307	343,307	47,602
0702	Assist Living & Shared Hou Reg	482	114,435	114,435	114,435	15,870
0705	State Police Whistleblower Rew	493	(8,803)	(8,803)	(8,803)	(1,219)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0577	Community College Health Insur	416	\$ 268,385	\$ -	\$ 52,160	\$ 52,160
0579	Savings Institutions Regulatory Fund	440	313,117	-	60,854	60,854
0580	Fire Prevention Division	592	849,889	-	165,175	165,175
0581	Juvenile Act Incentive Block	444	-	178,924	(34,774)	(34,774)
0582	DCFS Special Purpose Fund	418	313,117	-	60,854	60,854
0592	DHS Federal Projects	444	89,461	-	17,387	17,387
0600	Attorney General Whistleblower	340	-	2,504,935	(486,831)	(486,831)
0606	Health Information Exchange	534	-	89,461	(17,387)	(17,387)
0607	Special Projects Division	442	44,733	-	8,694	8,694
0608	Partners for Conservation	422/406	1,833,970	-	356,430	356,430
0612	Statewide 9-1-1 Fund	493	134,193	-	26,080	26,080
0618	Services for Older Americans	402	-	268,385	(52,160)	(52,160)
0622	Motor Vehicle License Plate	350	1,878,702	-	365,124	365,124
0627	Public Transportation	509	402,580	-	78,241	78,241
0632	Horse Racing	579	-	1,028,813	(199,949)	(199,949)
0635	Death Certificate Surcharge	482	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	134,194	-	26,080	26,080
0644	Commitment to Human Services Fund	546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	715,696	(139,095)	(139,095)
0654	Healthy Smiles	482	-	44,732	(8,694)	(8,694)
0659	Historic Property Administration Fund	420	89,462	-	17,387	17,387
0660	Academic Quality Assurance Fund	601	268,387	-	52,161	52,161
0664	Student Loan Operations	691	-	19,323,782	(3,755,555)	(3,755,555)
0668	College Savings Pool Administr	370	-	670,966	(130,401)	(130,401)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	178,924	-	34,774	34,774
0675	Electronics Recycling	532	-	1,163,005	(226,029)	(226,029)
0689	Agriculture Pesticide Control	406	1,028,813	-	199,949	199,949
0692	ICCB Adult Education Fund	684	268,386	-	52,161	52,161
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	357,849	-	69,548	69,548
0701	Federal Student Incentive Tr	691	-	178,924	(34,774)	(34,774)
0702	Assist Living & Shared Hou Reg	482	670,964	-	130,401	130,401
0705	State Police Whistleblower Rew	493	-	44,731	(8,693)	(8,693)

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Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$	\$	\$	\$
0577	Community College Health Insur	416	52,160	52,160	52,160	7,585
0579	Savings Institutions Regulatory Fund	440	60,854	60,854	60,854	8,847
0580	Fire Prevention Division	592	165,175	165,175	165,175	24,014
0581	Juvenile Act Incentive Block	444	(34,774)	(34,774)	(34,774)	(5,054)
0582	DCFS Special Purpose Fund	418	60,854	60,854	60,854	8,847
0592	DHS Federal Projects	444	17,387	17,387	17,387	2,526
0600	Attorney General Whistleblower	340	(486,831)	(486,831)	(486,831)	(70,780)
0606	Health Information Exchange	534	(17,387)	(17,387)	(17,387)	(2,526)
0607	Special Projects Division	442	8,694	8,694	8,694	1,263
0608	Partners for Conservation	422/406	356,430	356,430	356,430	51,820
0612	Statewide 9-1-1 Fund	493	26,080	26,080	26,080	3,793
0618	Services for Older Americans	402	(52,160)	(52,160)	(52,160)	(7,585)
0622	Motor Vehicle License Plate	350	365,124	365,124	365,124	53,082
0627	Public Transportation	509	78,241	78,241	78,241	11,375
0632	Horse Racing	579	(199,949)	(199,949)	(199,949)	(29,068)
0635	Death Certificate Surcharge	482	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	26,080	26,080	26,080	3,794
0644	Commitment to Human Services Fund	546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(139,095)	(139,095)	(139,095)	(20,221)
0654	Healthy Smiles	482	(8,694)	(8,694)	(8,694)	(1,262)
0659	Historic Property Administration Fund	420	17,387	17,387	17,387	2,527
0660	Academic Quality Assurance Fund	601	52,161	52,161	52,161	7,582
0664	Student Loan Operations	691	(3,755,555)	(3,755,555)	(3,755,555)	(546,007)
0668	College Savings Pool Administr	370	(130,401)	(130,401)	(130,401)	(18,961)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	34,774	34,774	34,774	5,054
0675	Electronics Recycling	532	(226,029)	(226,029)	(226,029)	(32,860)
0689	Agriculture Pesticide Control	406	199,949	199,949	199,949	29,068
0692	ICCB Adult Education Fund	684	52,161	52,161	52,161	7,581
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	69,548	69,548	69,548	10,109
0701	Federal Student Incentive Tr	691	(34,774)	(34,774)	(34,774)	(5,054)
0702	Assist Living & Shared Hou Reg	482	130,401	130,401	130,401	18,959
0705	State Police Whistleblower Rew	493	(8,693)	(8,693)	(8,693)	(1,266)

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**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
0710	Homeland Security Emerg Prepar	588	\$ (1,482,208)	\$ (1,482,208)	\$ (912,920)	\$ (36,506)	\$ 4,368
0711	State Lottery	458	(3,852,165)	(3,852,165)	(2,867,677)	65,679	59,466
0711	State Lottery	360	(68,153)	(68,153)	(49,571)	(56,535)	(8,737)
0718	Community Mental Health Medical	444	66,372	66,372	231,881	263,644	35,925
0722	Comptroller Debt Recovery Trust Fund	360	(16,813)	(16,813)	(122,488)	(223,590)	(32,860)
0724	Dept of Labor Federal Projects	452	(225,205)	(225,205)	(247,382)	49,910	14,637
0726	Federal Industrial Services	452	(506,990)	(506,990)	(306,174)	112,227	22,287
0731	IL Clean Water	532	(3,388,789)	(3,388,789)	(2,577,316)	(445,401)	(30,300)
0732	Secretary of State DUI Adminis	350	(238,443)	(238,443)	(167,300)	238,312	42,786
0733	Tobacco Settlement Recovery	482	7,917	7,917	8,402	1,548	56
0733	Tobacco Settlement Recovery	444	46,846	46,846	49,755	54,126	7,918
0737	Energy Administration	420	(281,080)	(281,080)	(164,738)	(32,447)	(3,834)
0740	Medicaid Buy In Program Revolv	478	(277,215)	(277,215)	(313,452)	(75,202)	(4,665)
0745	State's Attorney Appel Prosec Co	295	(327,892)	(327,892)	(128,370)	93,965	15,066
0746	Home Inspection Administration	440	(73,928)	(73,928)	(51,911)	(87,083)	(13,901)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(165,849)	(165,849)	(74,469)	8,193	1,387
0755	State Employees Def Comp Plan	416	(386,108)	(386,108)	(264,474)	(143,936)	(20,422)
0757	Child Support Administrative	478	(27,205,992)	(27,205,992)	(19,565,259)	(2,700,602)	(143,334)
0762	Local Initiative	444	(172,407)	(172,407)	(34,616)	128,386	19,858
0763	Tourism Promotions	420/422	1,007,508	1,007,508	1,968,088	719,414	57,084
0765	Federal Surface Mining Control	422	(679,445)	(679,445)	(500,036)	72,766	20,572
0772	Career and Technical Education	684	(31,880)	(31,880)	29,725	(30,902)	(7,081)
0773	ISAC Loan Purch Prog Payroll	691	(166,655)	(166,655)	(31,323)	40,024	4,913
0776	Pres Libr & Museum Operating	541	(2,730,445)	(2,730,445)	(1,224,554)	-	-
0790	Private Sewage Disposal Program	482	(35,440)	(35,440)	(25,702)	8,636	1,872
0792	Cemetery Oversight Lens&Dsephn	440	(304,034)	(304,034)	(213,664)	(68,825)	(8,338)
0795	Bank & Trust Company	440/360	(3,369,689)	(3,369,689)	(2,124,676)	(25,475)	21,730
0796	Nuclear Safety Emerg Preparedness	588/360	(3,391,855)	(3,391,855)	(2,150,720)	162,533	54,151
0798	Rehab Servs EL & Second ED Act	444	8,446	8,446	3,516	32,514	5,498
0801	AG State Proj & Crt Order Dist	340	2,170,819	2,170,819	2,122,698	1,016,392	122,794
0802	Personal Property Tax Replace	360	10,687,551	10,687,551	14,404,113	2,063,807	(59,510)
0802	Personal Property Tax Replace	492	(5,095,124)	(5,095,124)	(3,823,129)	(667,155)	(47,339)
0802	Personal Property Tax Replace	580	(872,451)	(872,451)	(538,034)	67,466	17,616
0802	Personal Property Tax Replace	548	(233,049)	(233,049)	(114,076)	(32,400)	(5,064)
0802	Personal Property Tax Replace	295	163,963	163,963	126,196	102,837	15,125

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Fund	Fund Name	Agency #	Actual and Expected Experience					
			2020	2021	2022	2023	2024	
0710	Homeland Security Emerg Prepar	588	\$ (73,837)	\$ (73,837)	\$ (74,453)	\$ (6,052)	\$ 733	
0711	State Lottery	458	(233,521)	(233,521)	(235,469)	(19,141)	2,317	
0711	State Lottery	360	(394)	(394)	(397)	(32)	4	
0718	Community Mental Health Medical	444	(15,358)	(15,358)	(15,486)	(1,259)	152	
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-	
0724	Dept of Labor Federal Projects	452	(7,088)	(7,088)	(7,147)	(581)	70	
0726	Federal Industrial Services	452	(11,814)	(11,814)	(11,912)	(968)	117	
0731	IL Clean Water	532	(116,761)	(116,761)	(117,734)	(9,570)	1,159	
0732	Secretary of State DUI Adminis	350	(12,798)	(12,798)	(12,905)	(1,049)	127	
0733	Tobacco Settlement Recovery	482	(197)	(197)	(199)	(16)	2	
0733	Tobacco Settlement Recovery	444	(1,181)	(1,181)	(1,191)	(97)	12	
0737	Energy Administration	420	(4,332)	(4,332)	(4,368)	(355)	43	
0740	Medicaid Buy In Program Revolv	478	(1,378)	(1,378)	(1,390)	(113)	14	
0745	State's Attorney Appel Prosec Co	295	(4,135)	(4,135)	(4,169)	(339)	41	
0746	Home Inspection Administration	440	-	-	-	-	-	
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(4,922)	(4,922)	(4,964)	(403)	49	
0755	State Employees Def Comp Plan	416	(8,270)	(8,270)	(8,339)	(678)	82	
0757	Child Support Administrative	478	(1,164,652)	(1,164,652)	(1,174,366)	(95,462)	11,558	
0762	Local Initiative	444	(7,679)	(7,679)	(7,743)	(629)	76	
0763	Tourism Promotions	420/422	(121,880)	(121,880)	(122,896)	(9,990)	1,209	
0765	Federal Surface Mining Control	422	(28,156)	(28,156)	(28,391)	(2,308)	279	
0772	Career and Technical Education	684	(1,772)	(1,772)	(1,787)	(145)	18	
0773	ISAC Loan Purch Prog Payroll	691	(8,467)	(8,467)	(8,537)	(694)	84	
0776	Pres Libr & Museum Operating	541	-	-	-	-	-	
0790	Private Sewage Disposal Program	482	(2,166)	(2,166)	(2,184)	(178)	21	
0792	Cemetery Oversight Lcns&Dsepln	440	(6,301)	(6,301)	(6,353)	(516)	63	
0795	Bank & Trust Company	440/360	(135,466)	(135,466)	(136,596)	(11,104)	1,344	
0796	Nuclear Safety Emerg Preparedness	588/360	(133,891)	(133,891)	(135,007)	(10,975)	1,329	
0798	Rehab Servs EL & Second ED Act	444	(1,575)	(1,575)	(1,588)	(129)	16	
0801	AG State Proj & Crt Order Dist	340	(94,905)	(94,905)	(95,696)	(7,779)	942	
0802	Personal Property Tax Replace	360	(901,399)	(901,399)	(908,918)	(73,884)	8,945	
0802	Personal Property Tax Replace	492	(262,662)	(262,662)	(264,853)	(21,529)	2,607	
0802	Personal Property Tax Replace	580	(53,556)	(53,556)	(54,003)	(4,390)	531	
0802	Personal Property Tax Replace	548	(17,918)	(17,918)	(18,067)	(1,469)	178	
0802	Personal Property Tax Replace	295	(4,332)	(4,332)	(4,368)	(355)	43	

STATE OF ILLINOIS  
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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0710	Homeland Security Emerg Prepar	588	\$ (258,282)	\$ (258,282)	\$ (75,861)	\$ 128,944	\$ 20,068
0711	State Lottery	458	(816,860)	(816,860)	(239,924)	407,807	63,469
0711	State Lottery	360	(1,378)	(1,378)	(405)	688	107
0718	Community Mental Health Medical	444	(53,723)	(53,723)	(15,779)	26,820	4,174
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-
0724	Dept of Labor Federal Projects	452	(24,795)	(24,795)	(7,283)	12,379	1,927
0726	Federal Industrial Services	452	(41,325)	(41,325)	(12,138)	20,631	3,211
0731	IL Clean Water	532	(408,430)	(408,430)	(119,962)	203,904	31,735
0732	Secretary of State DUI Adminis	350	(44,769)	(44,769)	(13,149)	22,350	3,478
0733	Tobacco Settlement Recovery	482	(689)	(689)	(202)	344	54
0733	Tobacco Settlement Recovery	444	(4,133)	(4,133)	(1,214)	2,063	321
0737	Energy Administration	420	(15,153)	(15,153)	(4,451)	7,565	1,177
0740	Medicaid Buy In Program Revolv	478	(4,821)	(4,821)	(1,416)	2,407	375
0745	State's Attorney Appel Prosec Co	295	(14,464)	(14,464)	(4,248)	7,221	1,124
0746	Home Inspection Administration	440	-	-	-	-	-
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(17,219)	(17,219)	(5,057)	8,596	1,338
0755	State Employees Def Comp Plan	416	(28,928)	(28,928)	(8,496)	14,442	2,248
0757	Child Support Administrative	478	(4,073,969)	(4,073,969)	(1,196,585)	2,033,877	316,543
0762	Local Initiative	444	(26,861)	(26,861)	(7,890)	13,410	2,087
0763	Tourism Promotions	420/422	(426,338)	(426,338)	(125,222)	212,844	33,126
0765	Federal Surface Mining Control	422	(98,492)	(98,492)	(28,928)	49,171	7,653
0772	Career and Technical Education	684	(6,199)	(6,199)	(1,821)	3,095	482
0773	ISAC Loan Purch Prog Payroll	691	(29,616)	(29,616)	(8,699)	14,786	2,301
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(7,576)	(7,576)	(2,225)	3,782	589
0792	Cemetery Oversight Lcns&Dsepln	440	(22,040)	(22,040)	(6,473)	11,003	1,712
0795	Bank & Trust Company	440/360	(473,861)	(473,861)	(139,180)	236,569	36,819
0796	Nuclear Safety Emerg Preparedness	588/360	(468,351)	(468,351)	(137,562)	233,819	36,390
0798	Rehab Servs EL & Second ED Act	444	(5,510)	(5,510)	(1,618)	2,751	428
0801	AG State Proj & Crt Order Dist	340	(331,979)	(331,979)	(97,507)	165,736	25,794
0802	Personal Property Tax Replace	360	(3,153,107)	(3,153,107)	(926,114)	1,574,149	244,993
0802	Personal Property Tax Replace	492	(918,795)	(918,795)	(269,864)	458,697	71,389
0802	Personal Property Tax Replace	580	(187,341)	(187,341)	(55,025)	93,527	14,556
0802	Personal Property Tax Replace	548	(62,676)	(62,676)	(18,409)	31,290	4,870
0802	Personal Property Tax Replace	295	(15,153)	(15,153)	(4,451)	7,565	1,177



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Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer			
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018
0710	Homeland Security Emerg Prepar	588	\$ -	\$ 3,827,943	\$ (702,571)	\$ (702,571)
0711	State Lottery	458	-	4,045,440	(742,490)	(742,490)
0711	State Lottery	360	-	173,998	(31,935)	(31,935)
0718	Community Mental Health Medical	444	-	1,261,481	(231,529)	(231,529)
0722	Comptroller Debt Recovery Trust Fund	360	1,043,985	-	191,610	191,610
0724	Dept of Labor Federal Projects	452	391,494	-	71,854	71,854
0726	Federal Industrial Services	452	-	1,696,475	(311,367)	(311,367)
0731	IL Clean Water	532	-	5,176,424	(950,067)	(950,067)
0732	Secretary of State DUI Adminis	350	-	391,494	(71,854)	(71,854)
0733	Tobacco Settlement Recovery	482	-	-	-	-
0733	Tobacco Settlement Recovery	444	-	-	-	-
0737	Energy Administration	420	-	1,043,984	(191,610)	(191,610)
0740	Medicaid Buy In Program Revolv	478	391,494	-	71,854	71,854
0745	State's Attorney Appel Prosec Co	295	-	1,870,472	(343,302)	(343,302)
0746	Home Inspection Administration	440	-	217,497	(39,919)	(39,919)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	782,988	(143,708)	(143,708)
0755	State Employees Def Comp Plan	416	-	1,000,485	(183,626)	(183,626)
0757	Child Support Administrative	478	-	47,153,301	(8,654,394)	(8,654,394)
0762	Local Initiative	444	-	1,174,482	(215,561)	(215,561)
0763	Tourism Promotions	420/422	-	6,524,904	(1,197,564)	(1,197,564)
0765	Federal Surface Mining Control	422	-	1,087,484	(199,594)	(199,594)
0772	Career and Technical Education	684	-	565,492	(103,789)	(103,789)
0773	ISAC Loan Purch Prog Payroll	691	-	1,130,983	(207,578)	(207,578)
0776	Pres Libr & Museum Operating	541	-	14,876,779	(2,730,445)	(2,730,445)
0790	Private Sewage Disposal Program	482	-	43,499	(7,984)	(7,984)
0792	Cemetery Oversight Lcns&Dsepln	440	-	739,489	(135,724)	(135,724)
0795	Bank & Trust Company	440/360	-	9,004,366	(1,652,638)	(1,652,638)
0796	Nuclear Safety Emerg Preparedness	588/360	-	9,004,366	(1,652,638)	(1,652,638)
0798	Rehab Servs EL & Second ED Act	444	86,999	-	15,968	15,968
0801	AG State Proj & Crt Order Dist	340	2,783,958	-	510,960	510,960
0802	Personal Property Tax Replace	360	-	14,789,780	(2,714,478)	(2,714,478)
0802	Personal Property Tax Replace	492	-	6,176,909	(1,133,694)	(1,133,694)
0802	Personal Property Tax Replace	580	-	2,000,970	(367,253)	(367,253)
0802	Personal Property Tax Replace	548	-	739,489	(135,724)	(135,724)
0802	Personal Property Tax Replace	295	478,493	-	87,821	87,821

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Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0710	Homeland Security Emerg Prepar	588	(702,571)	(702,571)	(702,571)	(315,088)
0711	State Lottery	458	(742,490)	(742,490)	(742,490)	(332,990)
0711	State Lottery	360	(31,935)	(31,935)	(31,935)	(14,323)
0718	Community Mental Health Medical	444	(231,529)	(231,529)	(231,529)	(103,836)
0722	Comptroller Debt Recovery Trust Fund	360	191,610	191,610	191,610	85,935
0724	Dept of Labor Federal Projects	452	71,854	71,854	71,854	32,224
0726	Federal Industrial Services	452	(311,367)	(311,367)	(311,367)	(139,640)
0731	IL Clean Water	532	(950,067)	(950,067)	(950,067)	(426,089)
0732	Secretary of State DUI Adminis	350	(71,854)	(71,854)	(71,854)	(32,224)
0733	Tobacco Settlement Recovery	482	-	-	-	-
0733	Tobacco Settlement Recovery	444	-	-	-	-
0737	Energy Administration	420	(191,610)	(191,610)	(191,610)	(85,934)
0740	Medicaid Buy In Program Revolv	478	71,854	71,854	71,854	32,224
0745	State's Attorney Appel Prosec Co	295	(343,302)	(343,302)	(343,302)	(153,962)
0746	Home Inspection Administration	440	(39,919)	(39,919)	(39,919)	(17,902)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(143,708)	(143,708)	(143,708)	(64,448)
0755	State Employees Def Comp Plan	416	(183,626)	(183,626)	(183,626)	(82,355)
0757	Child Support Administrative	478	(8,654,394)	(8,654,394)	(8,654,394)	(3,881,331)
0762	Local Initiative	444	(215,561)	(215,561)	(215,561)	(96,677)
0763	Tourism Promotions	420/422	(1,197,564)	(1,197,564)	(1,197,564)	(537,084)
0765	Federal Surface Mining Control	422	(199,594)	(199,594)	(199,594)	(89,514)
0772	Career and Technical Education	684	(103,789)	(103,789)	(103,789)	(46,547)
0773	ISAC Loan Purch Prog Payroll	691	(207,578)	(207,578)	(207,578)	(93,093)
0776	Pres Libr & Museum Operating	541	(2,730,445)	(2,730,445)	(2,730,445)	(1,224,554)
0790	Private Sewage Disposal Program	482	(7,984)	(7,984)	(7,984)	(3,579)
0792	Cemetery Oversight Lcns&Dsepln	440	(135,724)	(135,724)	(135,724)	(60,869)
0795	Bank & Trust Company	440/360	(1,652,638)	(1,652,638)	(1,652,638)	(741,176)
0796	Nuclear Safety Emerg Preparedness	588/360	(1,652,638)	(1,652,638)	(1,652,638)	(741,176)
0798	Rehab Servs EL & Second ED Act	444	15,968	15,968	15,968	7,159
0801	AG State Proj & Crt Order Dist	340	510,960	510,960	510,960	229,158
0802	Personal Property Tax Replace	360	(2,714,478)	(2,714,478)	(2,714,478)	(1,217,390)
0802	Personal Property Tax Replace	492	(1,133,694)	(1,133,694)	(1,133,694)	(508,439)
0802	Personal Property Tax Replace	580	(367,253)	(367,253)	(367,253)	(164,705)
0802	Personal Property Tax Replace	548	(135,724)	(135,724)	(135,724)	(60,869)
0802	Personal Property Tax Replace	295	87,821	87,821	87,821	39,388

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0710	Homeland Security Emerg Prepar	588	\$ -	\$ 1,718,904	\$ (334,504)	\$ (334,504)
0711	State Lottery	458	-	10,358,655	(2,015,827)	(2,015,827)
0711	State Lottery	360	135,703	-	26,408	26,408
0718	Community Mental Health Medical	444	768,983	-	149,647	149,647
0722	Comptroller Debt Recovery Trust Fund	360	90,469	-	17,606	17,606
0724	Dept of Labor Federal Projects	452	-	1,809,372	(352,110)	(352,110)
0726	Federal Industrial Services	452	-	1,402,262	(272,885)	(272,885)
0731	IL Clean Water	532	-	7,599,364	(1,478,860)	(1,478,860)
0732	Secretary of State DUI Adminis	350	-	1,945,075	(378,518)	(378,518)
0733	Tobacco Settlement Recovery	482	45,235	-	8,803	8,803
0733	Tobacco Settlement Recovery	444	-	-	-	-
0737	Energy Administration	420	-	180,938	(35,211)	(35,211)
0740	Medicaid Buy In Program Revolv	478	-	1,583,202	(308,096)	(308,096)
0745	State's Attorney Appel Prosec Co	295	-	316,640	(61,619)	(61,619)
0746	Home Inspection Administration	440	316,640	-	61,619	61,619
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	-	-	-
0755	State Employees Def Comp Plan	416	-	45,234	(8,803)	(8,803)
0757	Child Support Administrative	478	-	51,748,038	(10,070,333)	(10,070,333)
0762	Local Initiative	444	-	226,173	(44,014)	(44,014)
0763	Tourism Promotions	420/422	13,344,118	-	2,596,808	2,596,808
0765	Federal Surface Mining Control	422	-	2,261,716	(440,137)	(440,137)
0772	Career and Technical Education	684	678,514	-	132,041	132,041
0773	ISAC Loan Purch Prog Payroll	691	316,640	-	61,619	61,619
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	-	135,702	(26,408)	(26,408)
0792	Cemetery Oversight Lcns&Dsepln	440	-	361,875	(70,422)	(70,422)
0795	Bank & Trust Company	440/360	-	5,111,476	(994,710)	(994,710)
0796	Nuclear Safety Emerg Preparedness	588/360	-	6,423,270	(1,249,989)	(1,249,989)
0798	Rehab Servs EL & Second ED Act	444	-	180,937	(35,211)	(35,211)
0801	AG State Proj & Crt Order Dist	340	7,327,956	-	1,426,044	1,426,044
0802	Personal Property Tax Replace	360	100,782,019	-	19,612,502	19,612,502
0802	Personal Property Tax Replace	492	-	9,996,780	(1,945,405)	(1,945,405)
0802	Personal Property Tax Replace	580	-	1,447,498	(281,688)	(281,688)
0802	Personal Property Tax Replace	548	271,406	-	52,816	52,816
0802	Personal Property Tax Replace	295	-	-	-	-

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Change in Proportionate Share FY18 Layer (Continued)						
Fund	Fund Name	Agency #	2020	2021	2022	2023
			\$	\$	\$	\$
0710	Homeland Security Emerg Prepar	588	(334,504)	(334,504)	(334,504)	(46,384)
0711	State Lottery	458	(2,015,827)	(2,015,827)	(2,015,827)	(279,520)
0711	State Lottery	360	26,408	26,408	26,408	3,663
0718	Community Mental Health Medical	444	149,647	149,647	149,647	20,748
0722	Comptroller Debt Recovery Trust Fund	360	17,606	17,606	17,606	2,439
0724	Dept of Labor Federal Projects	452	(352,110)	(352,110)	(352,110)	(48,822)
0726	Federal Industrial Services	452	(272,885)	(272,885)	(272,885)	(37,837)
0731	IL Clean Water	532	(1,478,860)	(1,478,860)	(1,478,860)	(205,064)
0732	Secretary of State DUI Adminis	350	(378,518)	(378,518)	(378,518)	(52,485)
0733	Tobacco Settlement Recovery	482	8,803	8,803	8,803	1,220
0733	Tobacco Settlement Recovery	444	-	-	-	-
0737	Energy Administration	420	(35,211)	(35,211)	(35,211)	(4,883)
0740	Medicaid Buy In Program Revolv	478	(308,096)	(308,096)	(308,096)	(42,722)
0745	State's Attorney Appel Prosec Co	295	(61,619)	(61,619)	(61,619)	(8,545)
0746	Home Inspection Administration	440	61,619	61,619	61,619	8,545
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	-	-	-
0755	State Employees Def Comp Plan	416	(8,803)	(8,803)	(8,803)	(1,219)
0757	Child Support Administrative	478	(10,070,333)	(10,070,333)	(10,070,333)	(1,396,373)
0762	Local Initiative	444	(44,014)	(44,014)	(44,014)	(6,103)
0763	Tourism Promotions	420/422	2,596,808	2,596,808	2,596,808	360,078
0765	Federal Surface Mining Control	422	(440,137)	(440,137)	(440,137)	(61,031)
0772	Career and Technical Education	684	132,041	132,041	132,041	18,309
0773	ISAC Loan Purch Prog Payroll	691	61,619	61,619	61,619	8,545
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	(26,408)	(26,408)	(26,408)	(3,662)
0792	Cemetery Oversight Lcns&Dsepln	440	(70,422)	(70,422)	(70,422)	(9,765)
0795	Bank & Trust Company	440/360	(994,710)	(994,710)	(994,710)	(137,926)
0796	Nuclear Safety Emerg Preparedness	588/360	(1,249,989)	(1,249,989)	(1,249,989)	(173,325)
0798	Rehab Servs EL & Second ED Act	444	(35,211)	(35,211)	(35,211)	(4,882)
0801	AG State Proj & Crt Order Dist	340	1,426,044	1,426,044	1,426,044	197,736
0802	Personal Property Tax Replace	360	19,612,502	19,612,502	19,612,502	2,719,509
0802	Personal Property Tax Replace	492	(1,945,405)	(1,945,405)	(1,945,405)	(269,755)
0802	Personal Property Tax Replace	580	(281,688)	(281,688)	(281,688)	(39,058)
0802	Personal Property Tax Replace	548	52,816	52,816	52,816	7,326
0802	Personal Property Tax Replace	295	-	-	-	-

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0710	Homeland Security Emerg Prepar	588	\$ -	\$ 581,503	\$(113,014)	\$(113,014)
0711	State Lottery	458	-	223,655	(43,467)	(43,467)
0711	State Lottery	360	-	313,118	(60,854)	(60,854)
0718	Community Mental Health Medical	444	1,118,274	-	217,335	217,335
0722	Comptroller Debt Recovery Trust Fund	360	-	1,163,005	(226,029)	(226,029)
0724	Dept of Labor Federal Projects	452	447,310	-	86,934	86,934
0726	Federal Industrial Services	452	670,964	-	130,401	130,401
0731	IL Clean Water	532	-	2,236,549	(434,671)	(434,671)
0732	Secretary of State DUI Adminis	350	1,386,661	-	269,496	269,496
0733	Tobacco Settlement Recovery	482	-	-	-	-
0733	Tobacco Settlement Recovery	444	268,385	-	52,160	52,160
0737	Energy Administration	420	-	178,924	(34,774)	(34,774)
0740	Medicaid Buy In Program Revolv	478	-	178,924	(34,774)	(34,774)
0745	State's Attorney Appel Prosec Co	295	492,041	-	95,628	95,628
0746	Home Inspection Administration	440	-	492,041	(95,628)	(95,628)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	-	-	-
0755	State Employees Def Comp Plan	416	-	805,157	(156,481)	(156,481)
0757	Child Support Administrative	478	-	16,684,655	(3,242,644)	(3,242,644)
0762	Local Initiative	444	626,235	-	121,708	121,708
0763	Tourism Promotions	420/422	805,159	-	156,482	156,482
0765	Federal Surface Mining Control	422	447,310	-	86,934	86,934
0772	Career and Technical Education	684	-	268,386	(52,161)	(52,161)
0773	ISAC Loan Purch Prog Payroll	691	89,463	-	17,387	17,387
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	44,732	-	8,694	8,694
0792	Cemetery Oversight Lcns&Dsepln	440	-	357,848	(69,547)	(69,547)
0795	Bank & Trust Company	440/360	-	581,503	(113,014)	(113,014)
0796	Nuclear Safety Emerg Preparedness	588/360	581,502	-	113,014	113,014
0798	Rehab Servs EL & Second ED Act	444	178,924	-	34,774	34,774
0801	AG State Proj & Crt Order Dist	340	3,399,553	-	660,699	660,699
0802	Personal Property Tax Replace	360	-	11,093,283	(2,155,967)	(2,155,967)
0802	Personal Property Tax Replace	492	-	4,294,175	(834,568)	(834,568)
0802	Personal Property Tax Replace	580	89,464	-	17,387	17,387
0802	Personal Property Tax Replace	548	-	357,847	(69,547)	(69,547)
0802	Personal Property Tax Replace	295	492,040	-	95,627	95,627

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

For the Year Ended June 30, 2019

Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$	\$	\$	\$
0710	Homeland Security Emerg Prepar	588	(113,014)	(113,014)	(113,014)	(16,433)
0711	State Lottery	458	(43,467)	(43,467)	(43,467)	(6,320)
0711	State Lottery	360	(60,854)	(60,854)	(60,854)	(8,848)
0718	Community Mental Health Medical	444	217,335	217,335	217,335	31,599
0722	Comptroller Debt Recovery Trust Fund	360	(226,029)	(226,029)	(226,029)	(32,860)
0724	Dept of Labor Federal Projects	452	86,934	86,934	86,934	12,640
0726	Federal Industrial Services	452	130,401	130,401	130,401	18,959
0731	IL Clean Water	532	(434,671)	(434,671)	(434,671)	(63,194)
0732	Secretary of State DUI Adminis	350	269,496	269,496	269,496	39,181
0733	Tobacco Settlement Recovery	482	-	-	-	-
0733	Tobacco Settlement Recovery	444	52,160	52,160	52,160	7,585
0737	Energy Administration	420	(34,774)	(34,774)	(34,774)	(5,054)
0740	Medicaid Buy In Program Revolv	478	(34,774)	(34,774)	(34,774)	(5,054)
0745	State's Attorney Appel Prosec Co	295	95,628	95,628	95,628	13,901
0746	Home Inspection Administration	440	(95,628)	(95,628)	(95,628)	(13,901)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	-	-	-	-
0755	State Employees Def Comp Plan	416	(156,481)	(156,481)	(156,481)	(22,752)
0757	Child Support Administrative	478	(3,242,644)	(3,242,644)	(3,242,644)	(471,435)
0762	Local Initiative	444	121,708	121,708	121,708	17,695
0763	Tourism Promotions	420/422	156,482	156,482	156,482	22,749
0765	Federal Surface Mining Control	422	86,934	86,934	86,934	12,640
0772	Career and Technical Education	684	(52,161)	(52,161)	(52,161)	(7,581)
0773	ISAC Loan Purch Prog Payroll	691	17,387	17,387	17,387	2,528
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	8,694	8,694	8,694	1,262
0792	Cemetery Oversight Lcns&Dsepln	440	(69,547)	(69,547)	(69,547)	(10,113)
0795	Bank & Trust Company	440/360	(113,014)	(113,014)	(113,014)	(16,433)
0796	Nuclear Safety Emerg Preparedness	588/360	113,014	113,014	113,014	16,432
0798	Rehab Servs EL & Second ED Act	444	34,774	34,774	34,774	5,054
0801	AG State Proj & Crt Order Dist	340	660,699	660,699	660,699	96,058
0802	Personal Property Tax Replace	360	(2,155,967)	(2,155,967)	(2,155,967)	(313,448)
0802	Personal Property Tax Replace	492	(834,568)	(834,568)	(834,568)	(121,335)
0802	Personal Property Tax Replace	580	17,387	17,387	17,387	2,529
0802	Personal Property Tax Replace	548	(69,547)	(69,547)	(69,547)	(10,112)
0802	Personal Property Tax Replace	295	95,627	95,627	95,627	13,905

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

**Total Recognition of Deferred Inflows and Outflows**

<b>Fund</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
0817	State Police Operations Assist	493	\$ (1,333,288)	\$ (1,333,288)	\$ (597,952)	\$ -	\$ -
0821	Dram Shop	444/492	(841,885)	(841,885)	(436,008)	(24,952)	(1,732)
0823	IL State Dental Disciplinary	440	(250,593)	(250,593)	(165,597)	(40,961)	(4,656)
0826	Agriculture Federal Projects	406	(55,886)	(55,886)	(25,065)	-	-
0828	Hazardous Waste	532	(763,139)	(763,139)	(378,232)	207,569	36,560
0829	Comm Assoc Manager Lens & Disc	440	(270,222)	(270,222)	(208,575)	(21,972)	-
0838	Public Health Federal Projects	482	(41,763)	(41,763)	(28,591)	15,455	3,027
0850	Real Estate License Admin	360/440	(1,192,182)	(1,192,182)	(927,571)	(170,657)	(12,134)
0855	National Flood Insurance Program	422	22,520	22,520	67,885	69,318	9,249
0859	Federal Energy	420/532	(103,133)	(103,133)	(75,783)	41,117	8,191
0863	Cycle Rider Safety Training	494	92,608	92,608	161,970	143,328	19,080
0870	Low Income Energy Block Grant	420	(750,988)	(750,988)	(564,674)	(111,913)	(9,218)
0871	Community Services Block Grant	420	132,034	132,034	161,164	19,925	(962)
0872	Maternal & Child Health Serv Blk	482	(290,632)	(290,632)	(168,750)	(75,123)	(11,051)
0872	Maternal & Child Health Serv Blk	444	(215,562)	(215,562)	(96,673)	-	-
0873	Preventative Health&Hlth Serv BI	482	(245,974)	(245,974)	(148,935)	(45,625)	(6,059)
0875	Com Dev/Small City Blk Grant	420	(98,197)	(98,197)	(58,767)	11,085	2,496
0876	Community MH Servs Block Grant	444	(78,718)	(78,718)	13,631	(38,728)	(8,614)
0879	Traffic & Crim Conviction Sur	569/493	(984,253)	(984,253)	(654,207)	(175,115)	(20,530)
0882	Sheffield 2/1982 Agreed Order	588	(96,155)	(96,155)	(81,493)	(68,563)	(9,946)
0883	Intra-Agency Services	420	(638,201)	(638,201)	(851,720)	(488,409)	(58,440)
0884	DNR Special Projects	422	(87,821)	(87,821)	(39,388)	-	-
0885	Wage Theft Prevention Fund	452	(183,014)	(183,014)	(125,772)	(10,984)	-
0888	Design Professional Admin & In	440	(196,319)	(196,319)	(151,030)	(37,501)	(3,657)
0894	DNR Federal Projects	422	(541,300)	(541,300)	(383,826)	(16,853)	3,139
0896	Public Health Spec State Projects	482	264,953	264,953	296,950	223,720	30,201
0897	Veterans' Affairs Fed Projects	497	(73,492)	(73,492)	(42,671)	(2,439)	-
0903	State Surplus Property Rev	416	(1,105,292)	(1,105,292)	(755,819)	274,071	57,298
0904	IL State Police Federal Projs	493	(757,759)	(757,759)	(566,958)	(216,601)	(26,920)
0905	IL Forestry Development	422	(2,464,815)	(2,464,815)	(1,536,626)	(228,922)	(20,343)
0906	State Police Services	493	(2,778,174)	(2,778,174)	(1,793,368)	(341,351)	(34,385)
0911	Juvenile Justice Trust	444	(58,343)	(58,343)	(40,730)	(3,663)	-
0913	Federal Workforce Training	420	(2,019,039)	(2,019,039)	(1,525,984)	(316,722)	(27,130)
0920	Metabolic Screening and Treatment	482	(761,561)	(761,561)	(494,684)	255,032	49,547
0921	DHS Recoveries Trust	444	(1,897,690)	(1,897,690)	(1,529,363)	188,680	60,634

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STATE EMPLOYEES GROUP INSURANCE PROGRAM  
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Actual and Expected Experience						
			2020	2021	2022	2023	2024		
0817	State Police Operations Assist	493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0821	Dram Shop	444/492	(52,178)	(52,178)	(52,613)	(4,277)	518		
0823	IL State Dental Disciplinary	440	(5,907)	(5,907)	(5,956)	(484)	59		
0826	Agriculture Federal Projects	406	-	-	-	-	-	-	
0828	Hazardous Waste	532	(49,028)	(49,028)	(49,437)	(4,019)	487		
0829	Comm Assoc Manager Lens & Disc	440	-	-	-	-	-	-	
0838	Public Health Federal Projects	482	(1,772)	(1,772)	(1,787)	(145)	18		
0850	Real Estate License Admin	360/440	(46,665)	(46,665)	(47,054)	(3,825)	463		
0855	National Flood Insurance Program	422	(5,907)	(5,907)	(5,956)	(484)	59		
0859	Federal Energy	420/532	(2,166)	(2,166)	(2,184)	(178)	21		
0863	Cycle Rider Safety Training	494	(4,922)	(4,922)	(4,964)	(403)	49		
0870	Low Income Energy Block Grant	420	(25,597)	(25,597)	(25,810)	(2,098)	254		
0871	Community Services Block Grant	420	(10,042)	(10,042)	(10,126)	(823)	100		
0872	Maternal & Child Health Serv Blk	482	(19,099)	(19,099)	(19,258)	(1,565)	190		
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-	-	
0873	Preventative Health&Hlth Serv Bl	482	(14,374)	(14,374)	(14,493)	(1,178)	143		
0875	Com Dev/Small City Blk Grant	420	(8,860)	(8,860)	(8,934)	(726)	88		
0876	Community MH Servs Block Grant	444	(5,316)	(5,316)	(5,361)	(436)	53		
0879	Traffic & Crim Conviction Sur	569/493	(30,322)	(30,322)	(30,575)	(2,485)	301		
0882	Sheffield 2/1982 Agreed Order	588	(591)	(591)	(596)	(48)	6		
0883	Intra-Agency Services	420	(52,769)	(52,769)	(53,209)	(4,325)	524		
0884	DNR Special Projects	422	-	-	-	-	-	-	
0885	Wage Theft Prevention Fund	452	-	-	-	-	-	-	
0888	Design Professional Admin & In	440	(9,451)	(9,451)	(9,530)	(775)	94		
0894	DNR Federal Projects	422	(24,612)	(24,612)	(24,818)	(2,017)	244		
0896	Public Health Spec State Projects	482	(12,995)	(12,995)	(13,104)	(1,065)	129		
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-	-	
0903	State Surplus Property Rev	416	(14,964)	(14,964)	(15,089)	(1,227)	149		
0904	IL State Police Federal Projs	493	(43,514)	(43,514)	(43,877)	(3,567)	432		
0905	IL Forestry Development	422	(17,524)	(17,524)	(17,670)	(1,436)	174		
0906	State Police Services	493	(88,801)	(88,801)	(89,542)	(7,279)	881		
0911	Juvenile Justice Trust	444	-	-	-	-	-	-	
0913	Federal Workforce Training	420	(69,702)	(69,702)	(70,283)	(5,713)	692		
0920	Metabolic Screening and Treatment	482	(54,738)	(54,738)	(55,194)	(4,487)	543		
0921	DHS Recoveries Trust	444	(112,035)	(112,035)	(112,969)	(9,183)	1,112		



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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Assumption Changes					
			2020	2021	2022	2023	2024	
0817	State Police Operations Assist	493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0821	Dram Shop	444/492	(182,519)	(182,519)	(53,609)	91,120	14,182	
0823	IL State Dental Disciplinary	440	(20,663)	(20,663)	(6,069)	10,316	1,605	
0826	Agriculture Federal Projects	406	-	-	-	-	-	
0828	Hazardous Waste	532	(171,499)	(171,499)	(50,372)	85,619	13,325	
0829	Comm Assoc Manager Lens & Disc	440	-	-	-	-	-	
0838	Public Health Federal Projects	482	(6,199)	(6,199)	(1,821)	3,095	482	
0850	Real Estate License Admin	360/440	(163,234)	(163,234)	(47,944)	81,493	12,683	
0855	National Flood Insurance Program	422	(20,663)	(20,663)	(6,069)	10,316	1,605	
0859	Federal Energy	420/532	(7,576)	(7,576)	(2,225)	3,782	589	
0863	Cycle Rider Safety Training	494	(17,219)	(17,219)	(5,057)	8,596	1,338	
0870	Low Income Energy Block Grant	420	(89,538)	(89,538)	(26,299)	44,701	6,957	
0871	Community Services Block Grant	420	(35,126)	(35,126)	(10,317)	17,536	2,729	
0872	Maternal & Child Health Serv Blk	482	(66,809)	(66,809)	(19,623)	33,354	5,191	
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-	
0873	Preventative Health&Hlth Serv BI	482	(50,279)	(50,279)	(14,768)	25,101	3,907	
0875	Com Dev/Small City Blk Grant	420	(30,994)	(30,994)	(9,103)	15,473	2,408	
0876	Community MH Servs Block Grant	444	(18,596)	(18,596)	(5,462)	9,284	1,445	
0879	Traffic & Crim Conviction Sur	569/493	(106,068)	(106,068)	(31,154)	52,953	8,241	
0882	Sheffield 2/1982 Agreed Order	588	(2,066)	(2,066)	(607)	1,032	161	
0883	Intra-Agency Services	420	(184,586)	(184,586)	(54,216)	92,152	14,342	
0884	DNR Special Projects	422	-	-	-	-	-	
0885	Wage Theft Prevention Fund	452	-	-	-	-	-	
0888	Design Professional Admin & In	440	(33,060)	(33,060)	(9,710)	16,505	2,569	
0894	DNR Federal Projects	422	(86,094)	(86,094)	(25,287)	42,981	6,689	
0896	Public Health Spec State Projects	482	(45,458)	(45,458)	(13,352)	22,694	3,532	
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-	
0903	State Surplus Property Rev	416	(52,345)	(52,345)	(15,375)	26,133	4,067	
0904	IL State Police Federal Projs	493	(152,214)	(152,214)	(44,708)	75,991	11,827	
0905	IL Forestry Development	422	(61,299)	(61,299)	(18,004)	30,603	4,763	
0906	State Police Services	493	(310,627)	(310,627)	(91,236)	155,077	24,135	
0911	Juvenile Justice Trust	444	-	-	-	-	-	
0913	Federal Workforce Training	420	(243,818)	(243,818)	(71,613)	121,723	18,944	
0920	Metabolic Screening and Treatment	482	(191,473)	(191,473)	(56,238)	95,591	14,877	
0921	DHS Recoveries Trust	444	(391,900)	(391,900)	(115,107)	195,651	30,450	

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For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Change in Proportionate Share FY17 Layer				2018
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	
0817	State Police Operations Assist	493	\$ -	\$ 7,264,392	\$ (1,333,288)	\$ (1,333,288)	
0821	Dram Shop	444/492	-	2,740,460	(502,977)	(502,977)	
0823	IL State Dental Disciplinary	440	-	695,989	(127,740)	(127,740)	
0826	Agriculture Federal Projects	406	-	304,495	(55,886)	(55,886)	
0828	Hazardous Waste	532	-	2,609,961	(479,025)	(479,025)	
0829	Comm Assoc Manager Lens & Disc	440	-	608,991	(111,773)	(111,773)	
0838	Public Health Federal Projects	482	-	86,999	(15,968)	(15,968)	
0850	Real Estate License Admin	360/440	-	1,478,978	(271,448)	(271,448)	
0855	National Flood Insurance Program	422	-	304,496	(55,886)	(55,886)	
0859	Federal Energy	420/532	-	217,497	(39,919)	(39,919)	
0863	Cycle Rider Safety Training	494	-	565,492	(103,789)	(103,789)	
0870	Low Income Energy Block Grant	420	-	1,217,982	(223,545)	(223,545)	
0871	Community Services Block Grant	420	-	43,499	(7,984)	(7,984)	
0872	Maternal & Child Health Serv Blk	482	-	739,489	(135,724)	(135,724)	
0872	Maternal & Child Health Serv Blk	444	-	1,174,483	(215,562)	(215,562)	
0873	Preventative Health&Hlth Serv BI	482	-	608,991	(111,773)	(111,773)	
0875	Com Dev/Small City Blk Grant	420	-	173,997	(31,935)	(31,935)	
0876	Community MH Servs Block Grant	444	-	782,988	(143,708)	(143,708)	
0879	Traffic & Crim Conviction Sur	569/493	-	2,522,963	(463,058)	(463,058)	
0882	Sheffield 2/1982 Agreed Order	588	-	130,498	(23,951)	(23,951)	
0883	Intra-Agency Services		3,392,949	-	622,733	622,733	
0884	DNR Special Projects	422	-	478,493	(87,821)	(87,821)	
0885	Wage Theft Prevention Fund	452	-	565,492	(103,789)	(103,789)	
0888	Design Professional Admin & In	440	-	217,496	(39,919)	(39,919)	
0894	DNR Federal Projects	422	-	956,985	(175,643)	(175,643)	
0896	Public Health Spec State Projects	482	-	-	-	-	
0897	Veterans' Affairs Fed Projects	497	-	304,495	(55,886)	(55,886)	
0903	State Surplus Property Rev	416	-	3,088,454	(566,847)	(566,847)	
0904	IL State Police Federal Projs	493	-	826,488	(151,691)	(151,691)	
0905	IL Forestry Development	422	-	8,743,370	(1,604,735)	(1,604,735)	
0906	State Police Services	493	-	7,568,888	(1,389,174)	(1,389,174)	
0911	Juvenile Justice Trust	444	-	173,997	(31,935)	(31,935)	
0913	Federal Workforce Training	420	-	3,175,453	(582,814)	(582,814)	
0920	Metabolic Screening and Treatment	482	-	1,304,980	(239,513)	(239,513)	
0921	DHS Recoveries Trust	444	-	913,486	(167,659)	(167,659)	

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For the Year Ended June 30, 2019

		Change in Proportionate Share FY17 Layer (Continued)				
Fund	Fund Name	Agency #	2019	2020	2021	2022
			\$	\$	\$	\$
0817	State Police Operations Assist	493	(1,333,288)	(1,333,288)	(1,333,288)	(597,952)
0821	Dram Shop	444/492	(502,977)	(502,977)	(502,977)	(225,575)
0823	IL State Dental Disciplinary	440	(127,740)	(127,740)	(127,740)	(57,289)
0826	Agriculture Federal Projects	406	(55,886)	(55,886)	(55,886)	(25,065)
0828	Hazardous Waste	532	(479,025)	(479,025)	(479,025)	(214,836)
0829	Comm Assoc Manager Lens & Disc	440	(111,773)	(111,773)	(111,773)	(50,126)
0838	Public Health Federal Projects	482	(15,968)	(15,968)	(15,968)	(7,159)
0850	Real Estate License Admin	360/440	(271,448)	(271,448)	(271,448)	(121,738)
0855	National Flood Insurance Program	422	(55,886)	(55,886)	(55,886)	(25,066)
0859	Federal Energy	420/532	(39,919)	(39,919)	(39,919)	(17,902)
0863	Cycle Rider Safety Training	494	(103,789)	(103,789)	(103,789)	(46,547)
0870	Low Income Energy Block Grant	420	(223,545)	(223,545)	(223,545)	(100,257)
0871	Community Services Block Grant	420	(7,984)	(7,984)	(7,984)	(3,579)
0872	Maternal & Child Health Serv Blk	482	(135,724)	(135,724)	(135,724)	(60,869)
0872	Maternal & Child Health Serv Blk	444	(215,562)	(215,562)	(215,562)	(96,673)
0873	Preventative Health&Hlth Serv Bl	482	(111,773)	(111,773)	(111,773)	(50,126)
0875	Com Dev/Small City Blk Grant	420	(31,935)	(31,935)	(31,935)	(14,322)
0876	Community MH Servs Block Grant	444	(143,708)	(143,708)	(143,708)	(64,448)
0879	Traffic & Crim Conviction Sur	569/493	(463,058)	(463,058)	(463,058)	(207,673)
0882	Sheffield 2/1982 Agreed Order	588	(23,951)	(23,951)	(23,951)	(10,743)
0883	Intra-Agency Services	420	622,733	622,733	622,733	279,284
0884	DNR Special Projects	422	(87,821)	(87,821)	(87,821)	(39,388)
0885	Wage Theft Prevention Fund	452	(103,789)	(103,789)	(103,789)	(46,547)
0888	Design Professional Admin & In	440	(39,919)	(39,919)	(39,919)	(17,901)
0894	DNR Federal Projects	422	(175,643)	(175,643)	(175,643)	(78,770)
0896	Public Health Spec State Projects	482	-	-	-	-
0897	Veterans' Affairs Fed Projects	497	(55,886)	(55,886)	(55,886)	(25,065)
0903	State Surplus Property Rev	416	(566,847)	(566,847)	(566,847)	(254,219)
0904	IL State Police Federal Projs	493	(151,691)	(151,691)	(151,691)	(68,033)
0905	IL Forestry Development	422	(1,604,735)	(1,604,735)	(1,604,735)	(719,695)
0906	State Police Services	493	(1,389,174)	(1,389,174)	(1,389,174)	(623,018)
0911	Juvenile Justice Trust	444	(31,935)	(31,935)	(31,935)	(14,322)
0913	Federal Workforce Training	420	(582,814)	(582,814)	(582,814)	(261,383)
0920	Metabolic Screening and Treatment	482	(239,513)	(239,513)	(239,513)	(107,415)
0921	DHS Recoveries Trust	444	(167,659)	(167,659)	(167,659)	(75,191)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY18 Layer			
			FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019
0817	State Police Operations Assist	493	\$ -	\$ -	\$ -	\$ -
0821	Dram Shop	444/492	45,234	-	8,803	8,803
0823	IL State Dental Disciplinary	440	-	271,406	(52,816)	(52,816)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	-	1,130,858	(220,069)	(220,069)
0829	Comm Assoc Manager Lens & Disc	440	-	814,217	(158,449)	(158,449)
0838	Public Health Federal Projects	482	-	180,937	(35,211)	(35,211)
0850	Real Estate License Admin	360/440	-	2,759,292	(536,967)	(536,967)
0855	National Flood Insurance Program	422	271,406	-	52,816	52,816
0859	Federal Energy	420/532	-	542,813	(105,633)	(105,633)
0863	Cycle Rider Safety Training	494	497,577	-	96,830	96,830
0870	Low Income Energy Block Grant	420	-	1,537,966	(299,293)	(299,293)
0871	Community Services Block Grant	420	1,085,622	-	211,266	211,266
0872	Maternal & Child Health Serv Blk	482	226,172	-	44,014	44,014
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	-	-	-
0875	Com Dev/Small City Blk Grant	420	-	135,702	(26,408)	(26,408)
0876	Community MH Servs Block Grant	444	814,216	-	158,449	158,449
0879	Traffic & Crim Conviction Sur	569/493	-	949,920	(184,857)	(184,857)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	-	2,668,823	(519,361)	(519,361)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	407,109	(79,225)	(79,225)
0888	Design Professional Admin & In	440	-	361,874	(70,422)	(70,422)
0894	DNR Federal Projects	422	-	1,176,092	(228,871)	(228,871)
0896	Public Health Spec State Projects	482	723,749	-	140,844	140,844
0897	Veterans' Affairs Fed Projects	497	-	90,469	(17,606)	(17,606)
0903	State Surplus Property Rev	416	-	4,297,259	(836,260)	(836,260)
0904	IL State Police Federal Projs	493	-	723,749	(140,844)	(140,844)
0905	IL Forestry Development	422	-	3,121,166	(607,389)	(607,389)
0906	State Police Services	493	-	2,985,463	(580,981)	(580,981)
0911	Juvenile Justice Trust	444	-	135,703	(26,408)	(26,408)
0913	Federal Workforce Training	420	-	4,116,321	(801,049)	(801,049)
0920	Metabolic Screening and Treatment	482	-	2,623,589	(510,559)	(510,559)
0921	DHS Recoveries Trust	444	-	7,327,956	(1,426,044)	(1,426,044)

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		Change in Proportionate Share FY18 Layer (Continued)				
Fund	Fund Name	Agency #	2020	2021	2022	2023
			\$	\$	\$	\$
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	444/492	8,803	8,803	8,803	1,219
0823	IL State Dental Disciplinary	440	(52,816)	(52,816)	(52,816)	(7,326)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	(220,069)	(220,069)	(220,069)	(30,513)
0829	Comm Assoc Manager Lens & Disc	440	(158,449)	(158,449)	(158,449)	(21,972)
0838	Public Health Federal Projects	482	(35,211)	(35,211)	(35,211)	(4,882)
0850	Real Estate License Admin	360/440	(536,967)	(536,967)	(536,967)	(74,457)
0855	National Flood Insurance Program	422	52,816	52,816	52,816	7,326
0859	Federal Energy	420/532	(105,633)	(105,633)	(105,633)	(14,648)
0863	Cycle Rider Safety Training	494	96,830	96,830	96,830	13,427
0870	Low Income Energy Block Grant	420	(299,293)	(299,293)	(299,293)	(41,501)
0871	Community Services Block Grant	420	211,266	211,266	211,266	29,292
0872	Maternal & Child Health Serv Blk	482	44,014	44,014	44,014	6,102
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv BI	482	-	-	-	-
0875	Com Dev/Small City Blk Grant	420	(26,408)	(26,408)	(26,408)	(3,662)
0876	Community MH Servs Block Grant	444	158,449	158,449	158,449	21,971
0879	Traffic & Crim Conviction Sur	569/493	(184,857)	(184,857)	(184,857)	(25,635)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	(519,361)	(519,361)	(519,361)	(72,018)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	(79,225)	(79,225)	(79,225)	(10,984)
0888	Design Professional Admin & In	440	(70,422)	(70,422)	(70,422)	(9,764)
0894	DNR Federal Projects	422	(228,871)	(228,871)	(228,871)	(31,737)
0896	Public Health Spec State Projects	482	140,844	140,844	140,844	19,529
0897	Veterans' Affairs Fed Projects	497	(17,606)	(17,606)	(17,606)	(2,439)
0903	State Surplus Property Rev	416	(836,260)	(836,260)	(836,260)	(115,959)
0904	IL State Police Federal Projs	493	(140,844)	(140,844)	(140,844)	(19,529)
0905	IL Forestry Development	422	(607,389)	(607,389)	(607,389)	(84,221)
0906	State Police Services	493	(580,981)	(580,981)	(580,981)	(80,558)
0911	Juvenile Justice Trust	444	(26,408)	(26,408)	(26,408)	(3,663)
0913	Federal Workforce Training	420	(801,049)	(801,049)	(801,049)	(111,076)
0920	Metabolic Screening and Treatment	482	(510,559)	(510,559)	(510,559)	(70,794)
0921	DHS Recoveries Trust	444	(1,426,044)	(1,426,044)	(1,426,044)	(197,736)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
			\$	\$	\$	\$
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	444/492	-	581,502	(113,014)	(113,014)
0823	IL State Dental Disciplinary	440	-	223,655	(43,467)	(43,467)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	805,158	-	156,482	156,482
0829	Comm Assoc Manager Lens & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	89,462	-	17,387	17,387
0850	Real Estate License Admin	360/440	-	894,620	(173,868)	(173,868)
0855	National Flood Insurance Program	422	268,385	-	52,160	52,160
0859	Federal Energy	420/532	268,386	-	52,161	52,161
0863	Cycle Rider Safety Training	494	626,233	-	121,708	121,708
0870	Low Income Energy Block Grant	420	-	581,504	(113,015)	(113,015)
0871	Community Services Block Grant	420	-	134,191	(26,080)	(26,080)
0872	Maternal & Child Health Serv Blk	482	-	581,502	(113,014)	(113,014)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	357,849	(69,548)	(69,548)
0875	Com Dev/Small City Blk Grant	420	-	-	-	-
0876	Community MH Servs Block Grant	444	-	357,847	(69,547)	(69,547)
0879	Traffic & Crim Conviction Sur	569/493	-	1,028,812	(199,948)	(199,948)
0882	Sheffield 2/1982 Agreed Order	588	-	357,848	(69,547)	(69,547)
0883	Intra-Agency Services	420	-	2,594,396	(504,218)	(504,218)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	-	223,655	(43,467)	(43,467)
0894	DNR Federal Projects	422	-	134,194	(26,080)	(26,080)
0896	Public Health Spec State Projects	482	939,350	-	182,562	182,562
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	1,878,702	-	365,124	365,124
0904	IL State Police Federal Projs	493	-	1,386,659	(269,496)	(269,496)
0905	IL Forestry Development	422	-	894,620	(173,868)	(173,868)
0906	State Police Services	493	-	2,102,356	(408,591)	(408,591)
0911	Juvenile Justice Trust	444	-	-	-	-
0913	Federal Workforce Training	420	-	1,655,046	(321,656)	(321,656)
0920	Metabolic Screening and Treatment	482	1,207,737	-	234,722	234,722
0921	DHS Recoveries Trust	444	1,028,812	-	199,948	199,948

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Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$	\$	\$	\$
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	444/492	(113,014)	(113,014)	(113,014)	(16,432)
0823	IL State Dental Disciplinary	440	(43,467)	(43,467)	(43,467)	(6,320)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	156,482	156,482	156,482	22,748
0829	Comm Assoc Manager Lens & Disc	440	-	-	-	-
0838	Public Health Federal Projects	482	17,387	17,387	17,387	2,527
0850	Real Estate License Admin	360/440	(173,868)	(173,868)	(173,868)	(25,280)
0855	National Flood Insurance Program	422	52,160	52,160	52,160	7,585
0859	Federal Energy	420/532	52,161	52,161	52,161	7,581
0863	Cycle Rider Safety Training	494	121,708	121,708	121,708	17,693
0870	Low Income Energy Block Grant	420	(113,015)	(113,015)	(113,015)	(16,429)
0871	Community Services Block Grant	420	(26,080)	(26,080)	(26,080)	(3,791)
0872	Maternal & Child Health Serv Blk	482	(113,014)	(113,014)	(113,014)	(16,432)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(69,548)	(69,548)	(69,548)	(10,109)
0875	Com Dev/Small City Blk Grant	420	-	-	-	-
0876	Community MH Servs Block Grant	444	(69,547)	(69,547)	(69,547)	(10,112)
0879	Traffic & Crim Conviction Sur	569/493	(199,948)	(199,948)	(199,948)	(29,072)
0882	Sheffield 2/1982 Agreed Order	588	(69,547)	(69,547)	(69,547)	(10,113)
0883	Intra-Agency Services	420	(504,218)	(504,218)	(504,218)	(73,306)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0888	Design Professional Admin & In	440	(43,467)	(43,467)	(43,467)	(6,320)
0894	DNR Federal Projects	422	(26,080)	(26,080)	(26,080)	(3,794)
0896	Public Health Spec State Projects	482	182,562	182,562	182,562	26,540
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0903	State Surplus Property Rev	416	365,124	365,124	365,124	53,082
0904	IL State Police Federal Projs	493	(269,496)	(269,496)	(269,496)	(39,179)
0905	IL Forestry Development	422	(173,868)	(173,868)	(173,868)	(25,280)
0906	State Police Services	493	(408,591)	(408,591)	(408,591)	(59,401)
0911	Juvenile Justice Trust	444	-	-	-	-
0913	Federal Workforce Training	420	(321,656)	(321,656)	(321,656)	(46,766)
0920	Metabolic Screening and Treatment	482	234,722	234,722	234,722	34,127
0921	DHS Recoveries Trust	444	199,948	199,948	199,948	29,072

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Total Recognition of Deferred Inflows and Outflows							
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0922	Insurance Producer Admin	446/360	\$ (3,676,536)	\$ (3,676,536)	\$ (2,584,980)	\$ (450,818)	\$ (36,367)
0925	Coal Technology Assist	422/420	1,569,684	1,569,684	1,200,719	1,109,149	166,135
0929	Violent Crime Victims Assist	340	66,978	66,978	(169,811)	22,050	12,203
0938	Hearing Instrument Dispen Exam	482	(36,412)	(36,412)	(45,221)	(37,213)	(5,054)
0940	Self-Insurers Security	563	(28,191)	(28,191)	(17,483)	(4,433)	(544)
0942	Low-Level Rad Waste Fac Dev&Op	588	(104,723)	(104,723)	(57,338)	77,532	13,528
0944	Enviro Protection Permit & Insp	532	(1,760,536)	(1,760,536)	(1,071,632)	(64,059)	1,155
0951	Narcotics Profit Forfeiture	295	50,529	50,529	66,121	37,994	4,568
0962	Park & Conservation	422/360	(10,168,814)	(10,168,814)	(5,195,342)	(1,089,779)	(157,002)
0963	Vehicle Inspection	532	(2,442,607)	(2,442,607)	(2,139,371)	(895,250)	(106,807)
0963	Vehicle Inspection	350	(754,526)	(754,526)	(503,615)	(37,248)	724
0969	Local Tourism Fund	420	2	2	(8,807)	(114,531)	(18,960)
0971	Build Illinois Bond	420/507	(877,179)	(877,179)	(650,473)	(102,191)	(6,341)
0973	IL Capital Revolving Loan	420	(603,947)	(603,947)	(503,196)	(145,643)	(14,723)
0982	Adeline Jay Geo-Karis IL Beach	422	(257,119)	(257,119)	(125,021)	(2,439)	-
0988	Attorney General Federal Grant	340	(70,244)	(70,244)	(26,292)	(45,193)	(7,849)
0991	Abandoned Minded Lands Reclam	422	(1,914,485)	(1,914,485)	(1,328,686)	(245,576)	(21,502)
0997	Insurance Financial Regulation	446	(4,032,314)	(4,032,314)	(2,664,123)	(161,505)	9,053
UNIV	Chicago State Univ	608	(2,244,511)	(2,244,511)	(1,225,504)	(19,468)	6,000
UNIV	Eastern IL Univ	612	(979,785)	(979,785)	(990,160)	(491,622)	(59,608)
UNIV	Governor's State Univ	616	(6,365,176)	(6,365,176)	(5,666,956)	(1,171,340)	(78,363)
UNIV	Northeastern State Univ	620	(1,023,099)	(1,023,099)	(607,005)	159,339	33,182
UNIV	Western IL Univ	628	(1,030,395)	(1,030,395)	(465,146)	326,360	55,214
UNIV	Illinois State Univ	636	(1,446,495)	(1,446,495)	(903,006)	682,377	125,970
UNIV	Northern IL Univ	644	(1,329,915)	(1,329,915)	(1,529,616)	(230,862)	631
UNIV	Southern IL Univ	664	(17,690,917)	(17,690,917)	(11,432,400)	850,170	291,961
UNIV	University of IL	676	(96,393,631)	(96,393,631)	(57,207,285)	6,100,082	1,622,766
UNIV	University of IL - Foundation	676A	7,674,639	7,674,639	8,145,878	2,924,797	294,057
UNIV	University of IL - Alumni Association	676B	710,507	710,507	754,625	820,922	120,063
<b>Grand Total*</b>			<b>\$ (885,650,149)</b>	<b>\$ (885,650,149)</b>	<b>\$ (400,837,038)</b>	<b>\$ 327,711,768</b>	<b>\$ 55,469,219</b>

\* The sum of the values by employer may differ from the plan totals and the Schedule of Other Post Employment Benefits Amounts by Fund due to rounding.



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		Actual and Expected Experience					
Fund	Fund Name	Agency #	2020	2021	2022	2023	2024
0922	Insurance Producer Admin	446/360	\$ (171,498)	\$ (171,498)	\$ (172,929)	\$ (14,057)	\$ 1,702
0925	Coal Technology Assist	422/420	(46,862)	(46,862)	(47,253)	(3,841)	465
0929	Violent Crime Victims Assist	340	(43,318)	(43,318)	(43,679)	(3,551)	430
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(2,560)	(2,560)	(2,581)	(210)	25
0942	Low-Level Rad Waste Fac Dev&Op	588	(3,150)	(3,150)	(3,177)	(258)	31
0944	Enviro Protection Permit & Insp	532	(84,863)	(84,863)	(85,571)	(6,956)	842
0951	Narcotics Profit Forfeiture	295	(2,757)	(2,757)	(2,780)	(226)	27
0962	Park & Conservation	422/360	(290,622)	(290,622)	(293,046)	(23,821)	2,884
0963	Vehicle Inspection	532	(69,505)	(69,505)	(70,085)	(5,697)	690
0963	Vehicle Inspection	350	(25,006)	(25,006)	(25,215)	(2,050)	248
0969	Local Tourism Fund	420	-	-	-	-	-
0971	Build Illinois Bond	420/507	(13,389)	(13,389)	(13,501)	(1,097)	133
0973	IL Capital Revolving Loan	420	(1,575)	(1,575)	(1,588)	(129)	16
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0988	Attorney General Federal Grant	340	(3,544)	(3,544)	(3,574)	(291)	35
0991	Abandoned Minded Lands Reclam	422	(35,835)	(35,835)	(36,134)	(2,937)	356
0997	Insurance Financial Regulation	446	(162,244)	(162,244)	(163,597)	(13,299)	1,610
UNIV	Chicago State Univ	608	(25,794)	(25,794)	(26,009)	(2,114)	256
UNIV	Eastern IL Univ	612	(26,187)	(26,187)	(26,406)	(2,146)	260
UNIV	Governor's State Univ	616	(40,364)	(40,364)	(40,701)	(3,308)	401
UNIV	Northeastern State Univ	620	(185,084)	(185,084)	(186,628)	(15,171)	1,837
UNIV	Western IL Univ	628	(79,350)	(79,350)	(80,012)	(6,504)	787
UNIV	Illinois State Univ	636	(133,103)	(133,103)	(134,213)	(10,910)	1,321
UNIV	Northern IL Univ	644	(199,655)	(199,655)	(201,320)	(16,365)	1,981
UNIV	Southern IL Univ	664	(690,915)	(690,915)	(696,678)	(56,632)	6,856
UNIV	University of IL	676	(5,701,971)	(5,701,971)	(5,749,531)	(467,370)	56,585
UNIV	University of IL - Foundation	676A	(191,385)	(191,385)	(192,981)	(15,687)	1,899
UNIV	University of IL - Alumni Association	676B	(17,918)	(17,918)	(18,067)	(1,469)	178
<b>Grand Total*</b>			<b>\$ (196,898,073)</b>	<b>\$ (196,898,073)</b>	<b>\$ (198,540,373)</b>	<b>\$ (16,139,007)</b>	<b>\$ 1,953,954</b>

\* The sum of the values by employer may differ from the plan totals and the Schedule of Other Post Employment Benefits Amounts by Fund due to rounding.

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

For the Year Ended June 30, 2019

Fund	Fund Name	Agency #	Assumption Changes				
			2020	2021	2022	2023	2024
0922	Insurance Producer Admin	446/360	\$ (599,903)	\$ (599,903)	\$ (176,200)	\$ 299,494	\$ 46,612
0925	Coal Technology Assist	422/420	(163,923)	(163,923)	(48,147)	81,836	12,737
0929	Violent Crime Victims Assist	340	(151,525)	(151,525)	(44,505)	75,647	11,773
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(8,954)	(8,954)	(2,630)	4,470	696
0942	Low-Level Rad Waste Fac Dev&Op	588	(11,020)	(11,020)	(3,237)	5,502	856
0944	Enviro Protection Permit & Insp	532	(296,852)	(296,852)	(87,190)	148,200	23,065
0951	Narcotics Profit Forfeiture	295	(9,643)	(9,643)	(2,832)	4,814	749
0962	Park & Conservation	422/360	(1,016,598)	(1,016,598)	(298,590)	507,524	78,989
0963	Vehicle Inspection	532	(243,129)	(243,129)	(71,411)	121,379	18,891
0963	Vehicle Inspection	350	(87,472)	(87,472)	(25,692)	43,669	6,796
0969	Local Tourism Fund	420	-	-	-	-	-
0971	Build Illinois Bond	420/507	(46,835)	(46,835)	(13,756)	23,382	3,639
0973	IL Capital Revolving Loan	420	(5,510)	(5,510)	(1,618)	2,751	428
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0988	Attorney General Federal Grant	340	(12,398)	(12,398)	(3,641)	6,189	963
0991	Abandoned Minded Lands Reclam	422	(125,353)	(125,353)	(36,818)	62,581	9,740
0997	Insurance Financial Regulation	446	(567,532)	(567,532)	(166,692)	283,333	44,097
UNIV	Chicago State Univ	608	(90,227)	(90,227)	(26,501)	45,044	7,010
UNIV	Eastern IL Univ	612	(91,604)	(91,604)	(26,905)	45,732	7,118
UNIV	Governor's State Univ	616	(141,194)	(141,194)	(41,471)	70,489	10,971
UNIV	Northeastern State Univ	620	(647,427)	(647,427)	(190,159)	323,220	50,304
UNIV	Western IL Univ	628	(277,567)	(277,567)	(81,526)	138,572	21,567
UNIV	Illinois State Univ	636	(465,596)	(465,596)	(136,753)	232,443	36,176
UNIV	Northern IL Univ	644	(698,395)	(698,395)	(205,129)	348,665	54,264
UNIV	Southern IL Univ	664	(2,416,831)	(2,416,831)	(709,859)	1,206,572	187,785
UNIV	University of IL	676	(19,945,571)	(19,945,571)	(5,858,309)	9,957,575	1,549,749
UNIV	University of IL - Foundation	676A	(669,467)	(669,467)	(196,632)	334,223	52,017
UNIV	University of IL - Alumni Association	676B	(62,676)	(62,676)	(18,409)	31,290	4,870
<b>Grand Total*</b>			<b>\$ (688,752,076)</b>	<b>\$ (688,752,076)</b>	<b>\$ (202,296,665)</b>	<b>\$ 343,850,775</b>	<b>\$ 53,515,265</b>

\* The sum of the values by employer may differ from the plan totals and the Schedule of Other Post Employment Benefits Amounts by Fund due to rounding.

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

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STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR

For the Year Ended June 30, 2019

Change in Proportionate Share FY17 Layer (Continued)						
Fund	Fund Name	Agency #	2019	2020	2021	2022
0922	Insurance Producer Admin	446/360	\$ (1,213,531)	\$ (1,213,531)	\$ (1,213,531)	\$ (544,247)
0925	Coal Technology Assist	422/420	878,213	878,213	878,213	393,863
0929	Violent Crime Victims Assist	340	622,733	622,733	622,733	279,285
0938	Hearing Instrument Dispen Exam	482	15,968	15,968	15,968	7,159
0940	Self-Insurers Security	563	(7,984)	(7,984)	(7,984)	(3,579)
0942	Low-Level Rad Waste Fac Dev&Op	588	(71,854)	(71,854)	(71,854)	(32,225)
0944	Enviro Protection Permit & Insp	532	(870,230)	(870,230)	(870,230)	(390,280)
0951	Narcotics Profit Forfeiture	295	(15,967)	(15,967)	(15,967)	(7,163)
0962	Park & Conservation	422/360	(7,720,294)	(7,720,294)	(7,720,294)	(3,462,406)
0963	Vehicle Inspection	532	(239,513)	(239,513)	(239,513)	(107,415)
0963	Vehicle Inspection	350	(343,302)	(343,302)	(343,302)	(153,962)
0969	Local Tourism Fund	420	15,968	15,968	15,968	7,159
0971	Build Illinois Bond	420/507	(351,285)	(351,285)	(351,285)	(157,546)
0973	IL Capital Revolving Loan	420	(175,643)	(175,643)	(175,643)	(78,771)
0982	Adeline Jay Geo-Karis IL Beach	422	(239,513)	(239,513)	(239,513)	(107,415)
0988	Attorney General Federal Grant	340	(63,870)	(63,870)	(63,870)	(28,645)
0991	Abandoned Minded Lands Reclam	422	(902,165)	(902,165)	(902,165)	(404,602)
0997	Insurance Financial Regulation	446	(1,756,427)	(1,756,427)	(1,756,427)	(787,723)
UNIV	Chicago State Univ	608	(1,732,476)	(1,732,476)	(1,732,476)	(776,980)
UNIV	Eastern IL Univ	612	135,724	135,724	135,724	60,869
UNIV	Governor's State Univ	616	(1,085,791)	(1,085,791)	(1,085,791)	(486,957)
UNIV	Northeastern State Univ	620	71,854	71,854	71,854	32,224
UNIV	Western IL Univ	628	(670,636)	(670,636)	(670,636)	(300,766)
UNIV	Illinois State Univ	636	(391,204)	(391,204)	(391,204)	(175,448)
UNIV	Northern IL Univ	644	1,253,450	1,253,450	1,253,450	562,148
UNIV	Southern IL Univ	664	(8,263,190)	(8,263,190)	(8,263,190)	(3,705,882)
UNIV	University of IL	676	(45,595,243)	(45,595,243)	(45,595,243)	(20,448,599)
UNIV	University of IL - Foundation	676A	-	-	-	-
UNIV	University of IL - Alumni Association	676B	-	-	-	-
<b>Grand Total*</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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STATE OF ILLINOIS  
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For the Year Ended June 30, 2019

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

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For the Year Ended June 30, 2019

Change in Proportionate Share FY18 Layer (Continued)						
Fund	Fund Name	Agency #	2020	2021	2022	2023
0922	Insurance Producer Admin	446/360	\$ (1,109,145)	\$ (1,109,145)	\$ (1,109,145)	\$ (153,796)
0925	Coal Technology Assist	422/420	(149,647)	(149,647)	(149,647)	(20,749)
0929	Violent Crime Victims Assist	340	(360,912)	(360,912)	(360,912)	(50,046)
0938	Hearing Instrument Dispen Exam	482	(17,606)	(17,606)	(17,606)	(2,439)
0940	Self-Insurers Security	563	-	-	-	-
0942	Low-Level Rad Waste Fac Dev&Op	588	(105,633)	(105,633)	(105,633)	(14,646)
0944	Enviro Protection Permit & Insp	532	(352,110)	(352,110)	(352,110)	(48,822)
0951	Narcotics Profit Forfeiture	295	52,816	52,816	52,816	7,326
0962	Park & Conservation	422/360	501,756	501,756	501,756	69,574
0963	Vehicle Inspection	532	(1,021,118)	(1,021,118)	(1,021,118)	(141,590)
0963	Vehicle Inspection	350	(255,279)	(255,279)	(255,279)	(35,400)
0969	Local Tourism Fund	420	114,435	114,435	114,435	15,870
0971	Build Illinois Bond	420/507	(396,123)	(396,123)	(396,123)	(54,929)
0973	IL Capital Revolving Loan	420	(316,898)	(316,898)	(316,898)	(43,944)
0982	Adeline Jay Geo-Karis IL Beach	422	(17,606)	(17,606)	(17,606)	(2,439)
0988	Attorney General Federal Grant	340	70,422	70,422	70,422	9,763
0991	Abandoned Minded Lands Reclam	422	(633,797)	(633,797)	(633,797)	(87,885)
0997	Insurance Financial Regulation	446	(1,294,002)	(1,294,002)	(1,294,002)	(179,430)
UNIV	Chicago State Univ	608	(387,321)	(387,321)	(387,321)	(53,705)
UNIV	Eastern IL Univ	612	(536,967)	(536,967)	(536,967)	(74,457)
UNIV	Governor's State Univ	616	(4,480,594)	(4,480,594)	(4,480,594)	(621,288)
UNIV	Northeastern State Univ	620	(132,041)	(132,041)	(132,041)	(18,309)
UNIV	Western IL Univ	628	(228,871)	(228,871)	(228,871)	(31,737)
UNIV	Illinois State Univ	636	(1,065,131)	(1,065,131)	(1,065,131)	(147,695)
UNIV	Northern IL Univ	644	(1,302,805)	(1,302,805)	(1,302,805)	(180,652)
UNIV	Southern IL Univ	664	(6,989,374)	(6,989,374)	(6,989,374)	(969,163)
UNIV	University of IL	676	(25,263,860)	(25,263,860)	(25,263,860)	(3,503,137)
UNIV	University of IL - Foundation	676A	6,883,742	6,883,742	6,883,742	954,512
UNIV	University of IL - Alumni Association	676B	-	-	-	-
<b>Grand Total*</b>			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0922	Insurance Producer Admin	446/360	\$ -	\$ 2,996,976	\$ (582,459)	\$ (582,459)
0925	Coal Technology Assist	422/420	5,412,448	-	1,051,903	1,051,903
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	178,924	(34,774)	(34,774)
0940	Self-Insurers Security	563	-	44,730	(8,693)	(8,693)
0942	Low-Level Rad Waste Fac Dev&Op	588	447,311	-	86,934	86,934
0944	Enviro Protection Permit & Insp	532	-	805,157	(156,481)	(156,481)
0951	Narcotics Profit Forfeiture	295	134,192	-	26,080	26,080
0962	Park & Conservation	422/360	-	8,454,155	(1,643,056)	(1,643,056)
0963	Vehicle Inspection	532	-	4,473,098	(869,342)	(869,342)
0963	Vehicle Inspection	350	-	223,655	(43,467)	(43,467)
0969	Local Tourism Fund	420	-	670,965	(130,401)	(130,401)
0971	Build Illinois Bond	420/507	-	357,848	(69,547)	(69,547)
0973	IL Capital Revolving Loan	420	-	536,772	(104,321)	(104,321)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	-	313,117	(60,854)	(60,854)
0991	Abandoned Minded Lands Reclam	422	-	1,118,273	(217,335)	(217,335)
0997	Insurance Financial Regulation	446	-	1,297,199	(252,109)	(252,109)
UNIV	Chicago State Univ	608	-	44,731	(8,693)	(8,693)
UNIV	Eastern IL Univ	612	-	2,370,741	(460,751)	(460,751)
UNIV	Governor's State Univ	616	-	3,175,900	(617,233)	(617,233)
UNIV	Northeastern State Univ	620	-	670,964	(130,401)	(130,401)
UNIV	Western IL Univ	628	1,163,005	-	226,029	226,029
UNIV	Illinois State Univ	636	3,131,168	-	608,539	608,539
UNIV	Northern IL Univ	644	-	1,968,164	(382,510)	(382,510)
UNIV	Southern IL Univ	664	3,444,285	-	669,393	669,393
UNIV	University of IL	676	581,502	-	113,014	113,014
UNIV	University of IL - Foundation	676A	8,498,886	-	1,651,749	1,651,749
UNIV	University of IL - Alumni Association	676B	4,070,520	-	791,101	791,101
	<b>Grand Total*</b>		<b>1,140,933,180</b>	<b>1,140,933,180</b>	<b>\$ -</b>	<b>\$ -</b>

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Change in Proportionate Share FY19 Layer (Continued)						
Fund	Fund Name	Agency #	2021	2022	2023	2024
0922	Insurance Producer Admin	446/360	\$ (582,459)	\$ (582,459)	\$ (582,459)	\$ (84,681)
0925	Coal Technology Assist	422/420	1,051,903	1,051,903	1,051,903	152,933
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	(34,774)	(34,774)	(34,774)	(5,054)
0940	Self-Insurers Security	563	(8,693)	(8,693)	(8,693)	(1,265)
0942	Low-Level Rad Waste Fac Dev&Op	588	86,934	86,934	86,934	12,641
0944	Enviro Protection Permit & Insp	532	(156,481)	(156,481)	(156,481)	(22,752)
0951	Narcotics Profit Forfeiture	295	26,080	26,080	26,080	3,792
0962	Park & Conservation	422/360	(1,643,056)	(1,643,056)	(1,643,056)	(238,875)
0963	Vehicle Inspection	532	(869,342)	(869,342)	(869,342)	(126,388)
0963	Vehicle Inspection	350	(43,467)	(43,467)	(43,467)	(6,320)
0969	Local Tourism Fund	420	(130,401)	(130,401)	(130,401)	(18,960)
0971	Build Illinois Bond	420/507	(69,547)	(69,547)	(69,547)	(10,113)
0973	IL Capital Revolving Loan	420	(104,321)	(104,321)	(104,321)	(15,167)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0988	Attorney General Federal Grant	340	(60,854)	(60,854)	(60,854)	(8,847)
0991	Abandoned Minded Lands Reclam	422	(217,335)	(217,335)	(217,335)	(31,598)
0997	Insurance Financial Regulation	446	(252,109)	(252,109)	(252,109)	(36,654)
UNIV	Chicago State Univ	608	(8,693)	(8,693)	(8,693)	(1,266)
UNIV	Eastern IL Univ	612	(460,751)	(460,751)	(460,751)	(66,986)
UNIV	Governor's State Univ	616	(617,233)	(617,233)	(617,233)	(89,735)
UNIV	Northeastern State Univ	620	(130,401)	(130,401)	(130,401)	(18,959)
UNIV	Western IL Univ	628	226,029	226,029	226,029	32,860
UNIV	Illinois State Univ	636	608,539	608,539	608,539	88,473
UNIV	Northern IL Univ	644	(382,510)	(382,510)	(382,510)	(55,614)
UNIV	Southern IL Univ	664	669,393	669,393	669,393	97,320
UNIV	University of IL	676	113,014	113,014	113,014	16,432
UNIV	University of IL - Foundation	676A	1,651,749	1,651,749	1,651,749	240,141
UNIV	University of IL - Alumni Association	676B	791,101	791,101	791,101	115,015
<b>Grand Total*</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* The sum of the values by employer may differ from the plan totals and the Schedule of Other Post Employment Benefits Amounts by Fund due to rounding.



STATE OF ILLINOIS  
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
STATE EMPLOYEES GROUP INSURANCE PROGRAM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS,  
UNIVERSITY ON BEHALF ALLOCATIONS AND  
OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND  
Year Ended June 30, 2019

**A. Plan and Fund Background**

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

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

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

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

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

**B. Defined Benefit Plan**

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

Governmental Accounting Standards Board (GASB) Statement No. 10, Accounting and Financial Reporting for Risk Financial and Related Insurance Issues, applies to health, dental, and other medical benefits provided to employees. GASB Statement 10 requires risk financing activities to be reported in a general fund or internal service fund. CMS reports the HIRF and GIPF 1457 as internal services funds. The retiree benefits provided through HIRF are funded on a pay-as-you-go basis. As such, no funds are being held in a fiduciary capacity thus resulting in the fund being reported as an internal service fund. Voluntary life insurance reported in GIPF 0457 is reported as an agency fund as the fund holds assets in a fiduciary capacity.

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

### **C. Benefit Provisions**

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

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **D. Nature of Schedules**

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

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

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

The Schedule of Employer Allocations by Fund presents the actual fiscal year 2019 contributions by fund (and applicable agency) used within the proportionate share calculation for each fund and the respective allocation percentage. The proportionate share calculation related to the General Revenue Fund (GRF) is further broken down by agency based on the GRF covered payroll for fiscal year 2019.

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

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

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

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

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

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

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

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

#### **G. Basis of Allocation**

In determining the proportionate share of the total OPEB liability and corresponding employer OPEB liability amounts by agency and fund for SEGIP, the basis should be consistent with the manner in which contributions to the Plan are determined. The Plan has determined that the actual contributions made to the Plan during fiscal year 2019 are appropriate as the basis because they are representative of future contributions. Contributions will be determined by detailed object code "1180" for employer contributions to group insurance expenditures by fund and agency, downloaded from SAMS Data Warehouse. The non-exempt contribution amounts calculated with the University Benefit Analysis were used in the allocation calculation for component unit universities.

For the secondary allocation of the General Revenue Fund (GRF) by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2019 by each agency is appropriate as the basis because it is representative of future contributions. The actual GRF covered payroll for each fiscal year was determined through downloads from SAMS expenditure tables, specifically detail object code "1120" for covered payroll transactions, excluding State Universities. Prior to calculating the secondary allocation of GRF, the estimated contributions relating to State Universities were deducted from the total budget appropriation requested amount.

The Total OPEB liability (TOL) was determined by an actuarial valuation performed as of June 30, 2018 and measured as of June 30, 2019. SEGIP allocates the TOL to funds and agencies of the State of Illinois based on the allocation percentages calculated within the Schedule of Employer Allocations by Fund.

The fiscal year 2019 employer contributions total was used as the denominator for the allocation calculation in the Schedule of Employer Allocations by Fund. It can be reconciled to the Comptroller's Data Warehouse for the fiscal year ended June 30, 2019 as follows:

<b>Description</b>	<b>Amount</b>
Employer Contributions (DOC "1180" SAMS Expenditures)	\$ 2,482,157,910
Adjustments:	
University Contributions (University Benefit Analysis)	<u>93,156,692</u>
Employer Contributions – before exclusions	2,575,314,602
Excluded IL State Toll Highway Revenue	(27,302,464)
Excluded Funds	(32,540,074)
Excluded Misc. amounts	(46,617)
Rounding	<u>(4)</u>
Employer Contributions to be Allocated	<u><u>\$ 2,515,425,443</u></u>

Adjustments:

University Contributions – Allocations were based on non-exempt contribution amounts calculated in the University Benefit Analysis.

Excluded Illinois State Toll Highway Amounts – Total excluded from the allocation relating to reimbursements for amounts not paid to SEGIP.

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

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

The detail for the FY 2019 funds excluded from the allocation are as follows:

<b>Fund Number</b>	<b>Fund Name</b>	<b>Agency Number</b>	<b>Employer Paid Contributions</b>
0301	Working Capital Revolving	426	\$ 1,963,055
0303	State Garage Revolving	416	3,228,716
0304	Technology Management Revolving	448	14,619,078
0314	Facilities Management Revolving	416	6,149,577
0317	Professional Services	416	4,124,450
0332	Workers' Compensation Revolving	416	98,900
0407	Grant Accountability and Transparency Fund	507	203,208
0477	Judges Retirement System	275	123,791
0479	State Employees' Retirement Sys	589	1,819,519
0481	General Assembly Retirement	131	31,389
0529	IL State Board of Investments	555	178,391
			\$ 32,540,074

The FY 2019 GRF covered payroll was used in the secondary allocation of GRF by agency. It can be reconciled to the Comptroller's Data Warehouse for the fiscal year ended June 30, 2019 as follows:

<b>Description</b>	<b>Amount</b>
GRF Covered Payroll (DOC "1120 SAMS Expenditures)	\$ 3,171,851,889
Exclude State University GRF Covered Payroll	(16,684,579)
Total GRF Covered Payroll	\$ 3,155,167,310

#### **H. OPEB Expenses and Amortization of OPEB Expenses**

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

Deferred outflows of resources are the consumption of the net positions by SEGIP that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net positions. Deferred inflows and outflows of resources are recognized in OPEB expense at the beginning of the current period, using a systematic and rational method over a closed period, equal to the average expected remaining service lives of all employees that are provided with OPEB through the OPEB Plan (active or inactive), determined as of the beginning of the measurement period.

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

The components of OPEB expense are as follows:

<b>Description</b>	<b>Amount</b>
Service Cost	\$ 1,359,786,577
Interest on the Total OPEB Liability	1,441,517,280
OPEB Plan Operating Expenses	8,879,463
Recognition of Outflow/(Inflow) due to Liability Experience	(196,898,074)
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(688,752,076)</u>
 Total OPEB Expense	 <u><u>\$ 1,924,533,170</u></u>

The average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period of all members is 5.145386 years.

#### **I. NET OPEB Liability**

The net OPEB liability for SEGIP for fiscal year 2019 is as follows:

<b>Description</b>	<b>Amount</b>
Net OPEB Liability at June 30, 2018	\$ 40,093,248,494
Total OPEB Expense	1,924,533,170
Employer Contributions	(977,385,430)
Change in Liability Experience Outflows/(Inflows) Recognized in Current Liabilities	266,050,848
Change in Assumption Updates Outflows/(Inflows) Recognized in Current Liabilities	<u>2,582,721,935</u>
 Total OPEB Liability at June 30, 2019	 <u><u>\$ 43,889,169,017</u></u>

#### **J. Sensitivity of Total OPEB Liability to Changes in the Single Discount Rate**

The following table shows the State Employees Group Insurance Plan's (Plan's) Total OPEB liability as of June 30, 2019, using the current single discount rate of 3.13%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease 2.13%	Current Single Discount Rate Assumption 3.13%	1% Increase 4.13%
<u>\$ 51,691,041,425</u>	<u>\$ 43,889,169,017</u>	<u>\$ 37,648,427,205</u>

#### **K. Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following table shows the Plan's Total OPEB liability as of June 30, 2019, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key current trend rates are 8.00% in 2020 decreasing to an ultimate trend rate of 4.89% in 2027, for non-Medicare coverage, and 9.00% in 2020 decreasing to an ultimate trend rate of 4.5% in 2029 for Medicare coverage.

Healthcare Cost Trend Rates Assumption		
1% Decrease(a)		1% Increase(b)
\$ 36,801,233,850	\$ 43,889,169,017	\$ 53,069,155,963

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2020 decreasing to an ultimate trend rate of 3.89% in 2027, for non-Medicare coverage, and 8.00% in 2020 decreasing to an ultimate trend rate of 3.50% in 2029 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2020 decreasing to an ultimate trend rate of 5.89% in 2027, for non-Medicare coverage, and 10.00% in 2020 decreasing to an ultimate trend rate of 5.50% in 2029 for Medicare coverage.

#### L. Amortization of Plan Experience

The following schedules represent outflows and inflows of resources arising from current and prior reporting periods measured as of June 30, 2019:

<b>Difference between Actual and Expected Experience</b>				
<b>Measurement Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>TOTAL</b>
<b>Amount Established</b>	16,224,332	(1,096,156,816)	69,152,774	
<b>Recognition Period</b>	5.4485	5.1387	5.1454	
<b>Annual Recognition</b>	2,977,772	(213,315,609)	13,439,764	
<b>Amount Recognized</b>				
2017	2,977,772	-	-	2,977,772
2018	2,977,772	(213,315,609)	-	(210,337,837)
2019	2,977,772	(213,315,609)	13,439,764	(196,898,073)
2020	2,977,772	(213,315,609)	13,439,764	(196,898,073)
2021	2,977,772	(213,315,609)	13,439,764	(196,898,073)
2022	1,335,472	(213,315,609)	13,439,764	(198,540,373)
2023	-	(29,578,771)	13,439,764	(16,139,007)
2024	-	-	1,953,954	1,953,954
<b>Deferred Balance</b>				
2017	13,246,560	-	-	13,246,560
2018	10,268,788	(882,841,207)	-	(872,572,419)
2019	7,291,016	(669,525,598)	55,713,010	(606,521,572)
2020	4,313,244	(456,209,989)	42,273,246	(409,623,499)
2021	1,335,472	(242,894,380)	28,833,482	(212,725,426)
2022	-	(29,578,771)	15,393,718	(14,185,053)
2023	-	-	1,953,954	1,953,954
2024	-	-	-	-

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

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

## M. Change of Assumption

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

<b>Changes in Assumptions</b>				
<b>Measurement Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>TOTAL</b>
<b>Amount Established</b>	(4,805,714,863)	(898,313,224)	1,893,969,860	
<b>Recognition Period</b>	5.4485	5.1387	5.1454	
<b>Annual Recognition</b>	(882,028,379)	(174,814,616)	368,090,919	
<b>Amount Recognized</b>				
2017	(882,028,379)	-	-	(882,028,379)
2018	(882,028,379)	(174,814,616)	-	(1,056,842,995)
2019	(882,028,379)	(174,814,616)	368,090,919	(688,752,076)
2020	(882,028,379)	(174,814,616)	368,090,919	(688,752,076)
2021	(882,028,379)	(174,814,616)	368,090,919	(688,752,076)
2022	(395,572,968)	(174,814,616)	368,090,919	(202,296,665)
2023	-	(24,240,144)	368,090,919	343,850,775
2024	-	-	53,515,265	53,515,265
<b>Deferred Balance</b>				
2017	(3,923,686,484)	-	-	(3,923,686,484)
2018	(3,041,658,105)	(723,498,608)	-	(3,765,156,713)
2019	(2,159,629,726)	(548,683,992)	1,525,878,941	(1,182,434,777)
2020	(1,277,601,347)	(373,869,376)	1,157,788,022	(493,682,701)
2021	(395,572,968)	(199,054,760)	789,697,103	195,069,375
2022	-	(24,240,144)	421,606,184	397,366,040
2023	-	-	53,515,265	53,515,265
2024	-	-	-	-

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

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

### Requests for Information

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