



**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, 2024

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

An abstract background featuring a complex pattern of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a sense of depth and movement.

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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
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For the Year Ended June 30, 2024

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Director (3/7/2024 – Present)	Ms. Raven DeVaughn
Director (Acting) (7/1/2023 – 3/6/2024)	Ms. Raven DeVaughn
Assistant Director (5/24/2024 – Present)	Mr. Aundra Williams
Assistant Director (Acting) (7/1/2023 – 5/23/2024)	Mr. Aundra Williams
Chief of Staff (6/16/2025-Present)	Ms. Erin O’Boyle
Chief of Staff (6/14/2025-6/15/2025)	Vacant
Chief of Staff (7/1/2023-6/13/2025)	Mr. Patrick Nolan
Chief Administrative Officer	Ms. Sarah Kerley
Chief Operating Officer (2/1/2025 – Present)	Vacant
Chief Operating Officer (7/10/2023 – 1/31/2025)	Mr. William McCarty
Chief Operating Officer (Acting) (7/1/2023 – 7/9/2023)	Mr. Sean Neuert
Chief Financial Officer	Ms. Karen Pape
General Counsel (7/1/2025-Present)	Ms. Dina Ninfo
General Counsel (12/1/2023 –6/30/2025)	Ms. Corey-Anne Gulkewicz
General Counsel (Acting) (7/1/2023 – 11/30/2023)	Ms. Corey-Anne Gulkewicz
Chief Internal Auditor (10/16/2023 – Present)	Mr. Butch Stilwell
Chief Internal Auditor (Acting) (7/1/2023 – 10/15/2023)	Ms. Dawn Meier
Agency main offices are located at:	
State of Illinois Building 555 W. Monroe Street Chicago, Illinois 60661	William G. Stratton Building 401 S. Spring Street Springfield, Illinois 62706



MANAGEMENT ASSERTION LETTER

July 11, 2025

Sikich CPA LLC
3051 Hollis Drive, 3rd Floor
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for determining and reporting the allocation of the other postemployment benefits (OPEB) plan liability for the State Employees Group Insurance Program (SEGIP). We are responsible for ensuring that allocations made to the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Illinois State Toll Highway Authority (Authority) are determined in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We are responsible for and we have established and maintained an effective system of internal controls over these specified requirements. We have performed an evaluation of compliance by the State of Illinois, Department of Central Management Services (Department) with the following specified requirements during the one-year period ended June 30, 2024. Based on this evaluation, we assert that during the year ended June 30, 2024, the Department has materially complied with the specified requirements listed below.

- A. SEGIP is comprised of the Health Insurance Reserve Fund and the Group Insurance Premium Fund. SEGIP does not qualify as a trust fund in accordance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*.
- B. The Department had an independent actuarial valuation performed using the last day of the previous fiscal year, June 30, 2023, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2024.
- C. The Department has developed a methodology reflective of the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, where the basis for allocating OPEB liabilities is consistent with the manner in which contributions to an OPEB plan are determined, to allocate SEGIP's OPEB liability among the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Authority.

- D. The Department has determined and accurately calculated the allocation of SEGIP's OPEB liability among the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Authority based on the retiree portion of employer group insurance contributions. The retiree portion of employer group insurance contributions was determined utilizing complete and accurate information.

State of Illinois, Department of Central Management Services

SIGNED ORIGINAL ON FILE

Director

SIGNED ORIGINAL ON FILE

Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

General Counsel

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, 2024

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

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

Prior Findings Not Repeated

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
A	39	2023/2023	Failure to charge and collect accurate Group Insurance Reimbursements
B	39	2023/2023	Inaccurate and incomplete census data

EXIT CONFERENCE

The Department waived an exit conference in a correspondence from Amy Lange, Audit Liaison, on July 7, 2025.

3051 Hollis Drive, 3rd Floor
Springfield, IL 62704
217.793.3363

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INDEPENDENT ACCOUNTANT'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have examined the accompanying Schedule of Employer Allocations by Fund, Schedule of University Special Funding Situations, Schedule of Other Post Employment Benefit Amounts by Fund and Schedule of Deferred Amounts by Measurement Year (Schedules) as of and for the year ended June 30, 2024, 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 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Department's compliance with the specified requirements.

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, 2024, and the ending total Other Post Employment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating State Agencies, Universities and Illinois State Toll Highway Authority in the State Employee Group Insurance Program as of and for the year ended June 30, 2024, in accordance with the specified requirements set forth in Notes D through M in the Notes to the Schedules, in all material respects.

We previously examined, in accordance with attestation standards established by the American Institute of Certified Public Accountants, the Schedule of Employer Allocations by Fund, the Schedule of University Special Funding Situations, the Schedule of Other Post Employment Benefits by Fund and the Schedule of Deferred Amounts by Measurement Year as of and for the year ended June 30, 2023 and our report thereon, dated July 22, 2024, expressed an unmodified opinion on those Schedules.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Comptroller, the 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
July 11, 2025

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, 2024

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Retiree Cost %	Contributions Related to	
					Retirees @28.73%	Primary Allocation
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 892,938,634	28.73%	\$ 256,541,269	34.2592%
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	1,135,159,666	28.73%	326,131,372	43.5524%
0001	General Revenue	812	-	28.73%	-	0.0000%
0007	Education Assistance Fund	812	45,000,000	28.73%	12,928,500	1.7265%
0193	Loc Govt Health Insurance Res	416	143,966	28.73%	41,361	0.0055%
0195	IPTIP Administrative Trust	370	554,943	28.73%	159,435	0.0213%
0203	Tchr Health Insurance Security	416	186,432	28.73%	53,562	0.0072%
0270	Water Revolving	532	2,744,512	28.73%	788,498	0.1053%
0274	Self-Insurers Administration	563	-	28.73%	-	0.0000%
0455	IL State Toll Highway ISP Active Related Employees	557	-	28.73%	-	0.0000%
0455	IL State Toll Highway Active Related Employees	557	-	28.73%	8,858,457	1.1830%
0473	Teachers Retirement System	593	5,858,999	28.73%	1,683,290	0.2248%
0557	Illinois Prepaid Tuition Trust	691	5,853	28.73%	1,681	0.0002%
0577	Community College Health Insur	416	51,915	28.73%	14,915	0.0020%
0664	Student Loan Operations	691	118,290	28.73%	33,985	0.0045%
0668	College Savings Pool Administr	370	259,996	28.73%	74,697	0.0100%
0711	State Lottery	458	3,618,660	28.73%	1,039,641	0.1388%
0711	State Lottery	360	20,096	28.73%	5,774	0.0008%
0773	ISAC Loan Purch Prog Payroll	691	63,532	28.73%	18,253	0.0024%
0795	Bank & Trust Company	440/360	2,199,829	28.73%	632,011	0.0844%
0940	Self-Insurers Security	563	157,793	28.73%	45,334	0.0061%
UNIV	Illinois Board of Examiners	647	103,266	28.73%	29,668	0.0040%
UNIV	Chicago State Univ	608	464,362	28.73%	133,411	0.0178%
UNIV	Eastern IL Univ	612	727,562	28.73%	209,029	0.0279%
UNIV	Governor's State Univ	616	615,776	28.73%	176,912	0.0236%
UNIV	Northeastern State Univ	620	730,166	28.73%	209,777	0.0280%
UNIV	Western IL Univ	628	1,312,255	28.73%	377,011	0.0503%
UNIV	Illinois State Univ	636	1,717,848	28.73%	493,538	0.0659%
UNIV	Northern IL Univ	644	3,529,269	28.73%	1,013,959	0.1354%
UNIV	Southern IL Univ	664	10,908,926	28.73%	3,134,134	0.4185%
UNIV	University of IL	676	72,119,545	28.73%	20,719,945	2.7670%
UNIV	University of IL - Foundation	676A	4,015,439	28.73%	1,153,636	0.1541%
UNIV	University of IL - Alumni Association	676B	378,526	28.73%	108,751	0.0145%
ALL	All Others	All Others	389,882,240	28.73%	112,013,168	14.9586%
TOTAL CONTRIBUTIONS*			<u>\$ 2,575,588,296</u>		<u>\$ 748,824,974</u>	<u>100.0000%</u>

*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, 2024

Notes:

(a) Method of Allocation: Actual Contributions for funds of the primary government. THA allocations were based on an estimated amount for THA active employees (retiree coverage). 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 2024 Expenditures coded with detail object code "1180" Group Insurance Contributions (GI Contributions).

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

0301	Working Capital Revolving	\$ -
0303	State Garage Revolving	3,727,675
0304	Technology Mgmt Revolving	28,496,273
0314	Facilities Management Revolving	6,805,286
0317	Professional Services	5,740,816
0332	Workers' Compensation Revolving	131,205
0342	Audit Expense Fund	-
0407	Grant Accountability and Transparency Fund	347,788
0477	Judges Retirement System	131,871
0479	State Employees' Retirement Sys	2,570,197
0481	General Assembly Retirement	27,161
0529	IL State Board of Investments	248,107
		<hr/> 48,226,379

(d) Excluded Toll Highway Reimbursements:

0455	Illinois State Toll Highway 1180 payments	46,421,649
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(e) Payments made incorrectly under 1180 detail object code:

0710	Homeland Security Emergency Preparedness	218,439
0796	Nuclear Safety Emergency Preparedness	163,250
		<hr/> 381,690

(f) Excluded reimbursement payments made from GRF. These payments should not have been made as GRF employees are exempt from reimbursement payments or payments were made incorrectly under 1180 detail object code:

0001	General Revenue Fund	493	1,119,141
0001	General Revenue Fund	586	9,472
			<hr/> 1,128,612

Reconciliation of Total Contributions to SAMS Warehouse

	Total Contributions from Schedule of Employer Allocation by Fund	2,575,588,296
Add:		
	Contributions Related to Active Employee costs	-
	GRF Exclusions (f) above	1,128,612
	Incorrect payments made under 1180 (e) above	381,690
	Toll Highway exclusions (d) above	46,421,649
	Revolving Fund Exclusions (c) above	48,226,379
	Rounding	1
Less:		
	Actual amounts billed to THA for ISP Employees included in ALL OTHERS	(3,022,816)
	University contributions from UBA	(96,622,940)
	Estimated amount for THA Active Employees (Retiree Coverage)	<hr/> -

TOTAL SAMS WAREHOUSE GI CONTRIBUTIONS	<hr/> <hr/> \$ 2,572,100,871
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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF UNIVERSITY SPECIAL FUNDING SITUATIONS
For the Year Ended June 30, 2024

Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less: University State Appropriation Repayment	Allocation of GRF Estimated Funding	Allocation of GRF Estimated Funding (Rounded)	Allocation (Funding/GRF Estimated Contribution)	Allocation of GRF Expense to Universities/ State Agencies	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Expense Calculation	Allocation of GRF Liability to Universities	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Liability Calculation*
0001	UNIV	Chicago State UNIV	608	\$ 11,926,393	\$ 1,024,000	\$ 10,902,393	\$ 10,902,393	1.2210%	\$ (8,935,719)	\$ (609,848)	\$ (9,545,567)	\$ 84,522,388	\$ 7,938,659	\$ 92,461,047
0001	UNIV	Eastern Illinois UNIV	612	23,697,012	1,713,300	21,983,712	21,983,712	2.4620%	(18,018,030)	(1,020,364)	(19,038,393)	170,431,377	13,282,523	183,713,900
0001	UNIV	Governors State UNIV	616	14,579,470	656,200	13,923,270	13,923,270	1.5593%	(11,411,602)	(390,803)	(11,802,405)	107,941,603	5,087,254	113,028,856
0001	UNIV	Northeastern Illinois UNIV	620	17,422,545	1,072,600	16,349,945	16,349,945	1.8310%	(13,400,578)	(638,792)	(14,039,370)	126,755,200	8,315,435	135,070,635
0001	UNIV	Western Illinois UNIV	628	26,350,232	1,944,800	24,405,432	24,405,432	2.7332%	(20,002,908)	(1,158,234)	(21,161,142)	189,206,207	15,077,249	204,283,457
0001	UNIV	Illinois State UNIV	636	69,924,170	3,078,300	66,845,870	66,845,870	7.4861%	(54,787,414)	(1,833,296)	(56,620,709)	518,230,593	23,864,817	542,095,411
0001	UNIV	Northern Illinois UNIV	644	56,282,892	3,541,300	52,741,592	52,741,592	5.9065%	(43,227,464)	(2,109,037)	(45,336,501)	408,885,776	27,454,270	436,340,046
0001	UNIV	Southern Illinois UNIV	664	139,921,742	7,076,300	132,845,442	132,845,442	14.8773%	(108,881,243)	(4,214,323)	(113,095,566)	1,029,900,622	54,859,698	1,084,760,320
0001	UNIV	University of Illinois	676	577,834,178	24,893,200	552,940,978	552,940,978	61.9237%	(453,195,150)	(14,825,258)	(468,020,408)	4,286,743,544	192,986,933	4,479,730,476
				<u>\$ 937,938,634</u>	<u>\$ 45,000,000</u>	<u>\$ 892,938,634</u>	<u>\$ 892,938,634</u>	<u>100.0000%</u>	<u>\$ (731,860,107)</u>	<u>\$ (26,799,954)</u>	<u>\$ (758,660,061)</u>	<u>\$ 6,922,617,309</u>	<u>\$ 348,866,838</u>	<u>\$ 7,271,484,147</u>

Specific Allocation of University Cash Payments related to State Appropriation

Fund #	Type	Fund Name	Agency #	GI Contributions Paid	GI Contributions Paid	Primary Allocation (Based on Contributions)	Primary Allocation (Based on University Contributions)	OPEB expense (Specific Allocation of Actual Cash Pmts)	Add Specific Allocation of Actual Cash Pmts
		Chicago State UNIV	608	\$ 1,024,000	\$ 1,024,000	0.0393%	2.2756%	\$ (609,848)	\$ 7,938,659
		Eastern Illinois UNIV	612	1,713,300	1,713,300	0.0657%	3.8073%	(1,020,364)	13,282,523
		Governors State UNIV	616	656,200	656,200	0.0252%	1.4582%	(390,803)	5,087,254
		Northeastern Illinois UNIV	620	1,072,600	1,072,600	0.0412%	2.3836%	(638,792)	8,315,435
		Western Illinois UNIV	628	1,944,800	1,944,800	0.0746%	4.3218%	(1,158,234)	15,077,249
		Illinois State UNIV	636	3,078,300	3,078,300	0.1181%	6.8407%	(1,833,296)	23,864,817
		Northern Illinois UNIV	644	3,541,300	3,541,300	0.1359%	7.8696%	(2,109,037)	27,454,270
		Southern Illinois UNIV	664	7,076,300	7,076,300	0.2715%	15.7251%	(4,214,323)	54,859,698
		University of Illinois	676	24,893,200	24,893,200	0.9551%	55.3182%	(14,825,258)	192,986,933
0007		Education Assistance Fund		<u>\$ 45,000,000</u>	<u>\$ 45,000,000</u>	<u>1.7265%</u>	<u>100.0000%</u>	<u>\$ (26,799,954)</u>	<u>\$ 348,866,838</u>

In FY 2024, Universities paid 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	\$ 937,938,634
Less University State Appropriation Repayment	<u>(45,000,000)</u>
Net University General Revenue Requested Appropriation	892,938,634
State Agency General Revenue Requested Appropriation	<u>1,135,159,666</u>
Total General Revenue Appropriation Reconciliation	<u>\$ 2,028,098,300</u>
 <i>Note:</i> 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 \$937.939 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, 2024

FUND	Fund Name	Agency #	FY 24 Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0001	General Revenue Fund - relating to Universities	GRF Universities	34.2592%	\$ 6,086,379,377	\$ 6,922,617,309
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	43.5524%	7,276,619,154	8,800,456,465
0001	General Revenue	812	0.0000%	-	-
0007	Education Assistance Fund	812	1.7265%	326,059,114	348,866,838
0193	Loc Govt Health Insurance Res	416	0.0055%	1,050,581	1,111,363
0195	IPTIP Administrative Trust	370	0.0213%	2,686,733	4,304,004
0203	Tchr Health Insurance Security	416	0.0072%	1,463,925	1,454,875
0270	Water Revolving	532	0.1053%	21,235,521	21,277,543
0274	Self-Insurers Administration	563	0.0000%	-	-
0455	IL State Toll Highway ISP Active Related Employees	557	0.0000%	31,104,097	-
0455	IL State Toll Highway Active Related Employees	557	1.1830%	206,568,403	239,044,002
0473	Teachers Retirement System	593	0.2248%	40,300,989	45,424,422
0557	Illinois Prepaid Tuition Trust	691	0.0002%	-	40,413
0577	Community College Health Insur	416	0.0020%	206,672	404,132
0664	Student Loan Operations	691	0.0045%	1,050,581	909,297
0668	College Savings Pool Administr	370	0.0100%	1,877,268	2,020,659
0711	State Lottery	458	0.1388%	24,593,937	28,046,752
0711	State Lottery	360	0.0008%	137,781	161,653
0773	ISAC Loan Purch Prog Payroll	691	0.0024%	533,902	484,958
0795	Bank & Trust Company	440/360	0.0844%	12,848,093	17,054,365
0940	Self-Insurers Security	563	0.0061%	912,800	1,232,602
UNIV	Illinois Board of Examiners	647	0.0040%	792,242	808,264
UNIV	Chicago State Univ	608	0.0178%	2,686,733	3,596,774
UNIV	Eastern IL Univ	612	0.0279%	4,081,767	5,637,640
UNIV	Governor's State Univ	616	0.0236%	3,875,095	4,768,756
UNIV	Northeastern State Univ	620	0.0280%	7,870,749	5,657,846
UNIV	Western IL Univ	628	0.0503%	8,456,319	10,163,917
UNIV	Illinois State Univ	636	0.0659%	11,246,387	13,316,145
UNIV	Northern IL Univ	644	0.1354%	24,766,163	27,359,728
UNIV	Southern IL Univ	664	0.4185%	77,312,453	84,564,594
UNIV	University of IL	676	2.7670%	609,853,857	559,116,444
UNIV	University of IL - Foundation	676A	0.1541%	25,041,726	31,138,361
UNIV	University of IL - Alumni Association	676B	0.0145%	2,514,506	2,929,956
ALL	All Others	All Others	14.9586%	2,408,518,012	3,022,623,508
	Total		100.0000%	\$ 17,222,644,937	\$ 20,206,593,585
0455	IL State Toll Highway	557	0.0000%	-	-
GRAND TOTAL*			100.0000%	\$ 17,222,644,937	\$ 20,206,593,585

*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, 2024

Deferred Outflows						
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 369,801,345	\$ 322,965,554	\$ 1,416,206,056	\$ 2,108,972,955
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	470,114,191	410,573,656	358,648,395	1,239,336,242
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	18,636,221	16,275,921	43,915,045	78,827,187
0193	Loc Govt Health Insurance Res	416	59,368	51,849	529,308	640,525
0195	IPTIP Administrative Trust	370	229,917	200,798	2,534,392	2,965,107
0203	Tchr Health Insurance Security	416	77,718	67,875	416,186	561,779
0270	Water Revolving	532	1,136,631	992,676	8,515,061	10,644,368
0274	Self-Insurers Administration	563	-	-	156,769	156,769
0455	IL State Toll Highway ISP Active Related Employees	557	-	-	8,447,886	8,447,886
0455	IL State Toll Highway Active Related Employees	557	12,769,562	11,152,282	227,565,436	251,487,280
0473	Teachers Retirement System	593	2,426,541	2,119,216	14,012,090	18,557,847
0557	Illinois Prepaid Tuition Trust	691	2,159	1,885	53,504	57,548
0577	Community College Health Insur	416	21,588	18,854	472,510	512,952
0664	Student Loan Operations	691	48,574	42,422	120,962	211,958
0668	College Savings Pool Administr	370	107,942	94,271	1,422,763	1,624,976
0711	State Lottery	458	1,498,238	1,308,484	6,298,132	9,104,854
0711	State Lottery	360	8,635	7,542	28,630	44,807
0773	ISAC Loan Purch Prog Payroll	691	25,906	22,625	101,645	150,176
0795	Bank & Trust Company	440/360	911,032	795,649	5,644,995	7,351,676
0940	Self-Insurers Security	563	65,845	57,505	920,569	1,043,919
UNIV	Illinois Board of Examiners	647	43,177	37,708	872,180	953,065
UNIV	Chicago State Univ	608	192,137	167,803	1,166,028	1,525,968
UNIV	Eastern IL Univ	612	301,159	263,017	5,237,121	5,801,297
UNIV	Governor's State Univ	616	254,744	222,480	2,036,274	2,513,498
UNIV	Northeastern State Univ	620	302,238	263,959	-	566,197
UNIV	Western IL Univ	628	542,949	474,184	2,568,848	3,585,981
UNIV	Illinois State Univ	636	711,339	621,247	3,484,010	4,816,596
UNIV	Northern IL Univ	644	1,461,537	1,276,432	7,876,604	10,614,573
UNIV	Southern IL Univ	664	4,517,381	3,945,249	23,107,658	31,570,288
UNIV	University of IL	676	29,867,607	26,084,838	142,179,932	198,132,377
UNIV	University of IL - Foundation	676A	1,663,389	1,452,719	9,960,100	13,076,208
UNIV	University of IL - Alumni Association	676B	156,516	136,693	1,206,544	1,499,753
ALL	All Others	All Others	161,466,422	141,016,503	427,810,872	730,293,797
	Total		\$ 1,079,422,008	\$ 942,711,896	\$ 2,723,516,505	\$ 4,745,650,409
0455	IL State Toll Highway	557	-	-	1,140,128	1,140,128
GRAND TOTAL*			\$ 1,079,422,008	\$ 942,711,896	\$ 2,724,656,633	\$ 4,746,790,537

*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, 2024

Deferred Inflows						
FUND	Fund Name	Agency #	Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 846,299,083	\$ 2,667,441,137	\$ 310,109,790	\$ 3,823,850,010
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	1,075,867,393	3,391,015,067	1,620,700,237	6,087,582,697
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	42,649,430	134,426,289	44,596,587	221,672,306
0193	Loc Govt Health Insurance Res	416	135,866	428,233	182,178	746,277
0195	IPTIP Administrative Trust	370	526,170	1,658,430	23,932	2,208,532
0203	Tchr Health Insurance Security	416	177,860	560,596	371,138	1,109,594
0270	Water Revolving	532	2,601,208	8,198,719	4,886,050	15,685,977
0274	Self-Insurers Administration	563	-	-	612,560	612,560
0455	IL State Toll Highway ISP Active Related Employees	557	-	-	48,399,378	48,399,378
0455	IL State Toll Highway Active Related Employees	557	29,223,444	92,109,065	4,387,427	125,719,936
0473	Teachers Retirement System	593	5,553,195	17,503,058	2,528,265	25,584,518
0557	Illinois Prepaid Tuition Trust	691	4,941	15,572	-	20,513
0577	Community College Health Insur	416	49,406	155,721	254,479	459,606
0664	Student Loan Operations	691	111,163	350,373	7,697,622	8,159,158
0668	College Savings Pool Administr	370	247,028	778,606	719,336	1,744,970
0711	State Lottery	458	3,428,752	10,807,048	1,209,051	15,444,851
0711	State Lottery	360	19,762	62,288	53,972	136,022
0773	ISAC Loan Purch Prog Payroll	691	59,287	186,865	346,045	592,197
0795	Bank & Trust Company	440/360	2,084,919	6,571,433	127,624	8,783,976
0940	Self-Insurers Security	563	150,687	474,950	62,005	687,642
UNIV	Illinois Board of Examiners	647	98,811	311,442	160,516	570,769
UNIV	Chicago State Univ	608	439,710	1,385,918	366,150	2,191,778
UNIV	Eastern IL Univ	612	689,209	2,172,310	3,947,824	6,809,343
UNIV	Governor's State Univ	616	582,987	1,837,510	737,319	3,157,816
UNIV	Northeastern State Univ	620	691,679	2,180,096	12,114,506	14,986,281
UNIV	Western IL Univ	628	1,242,552	3,916,387	797,068	5,956,007
UNIV	Illinois State Univ	636	1,627,916	5,131,012	1,803,070	8,561,998
UNIV	Northern IL Univ	644	3,344,763	10,542,322	2,263,017	16,150,102
UNIV	Southern IL Univ	664	10,338,133	32,584,652	8,652,286	51,575,071
UNIV	University of IL	676	68,352,722	215,440,221	210,150,009	493,942,952
UNIV	University of IL - Foundation	676A	3,806,706	11,998,315	-	15,805,021
UNIV	University of IL - Alumni Association	676B	358,191	1,128,978	35,863	1,523,032
ALL	All Others	All Others	369,519,704	1,164,685,255	199,188,201	1,733,393,160
	Total		\$ 2,470,282,677	\$ 7,786,057,868	\$ 2,487,483,505	\$ 12,743,824,050
0455	IL State Toll Highway	557	-	-	237,173,128	237,173,128
GRAND TOTAL*			\$ 2,470,282,677	\$ 7,786,057,868	\$ 2,724,656,633	\$ 12,980,997,178

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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, 2024

			OPEB Expense		
FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ (1,265,710,338)	\$ 533,850,231	\$ (731,860,107)
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	(1,609,048,750)	(788,323,495)	(2,397,372,245)
0001	General Revenue	812	-	-	-
0007	Education Assistance Fund	812	(63,785,754)	36,985,800	(26,799,954)
0193	Loc Govt Health Insurance Res	416	(203,198)	77,959	(125,239)
0195	IPTIP Administrative Trust	370	(786,931)	669,321	(117,610)
0203	Tchr Health Insurance Security	416	(266,005)	79,548	(186,457)
0270	Water Revolving	532	(3,890,321)	2,518,671	(1,371,650)
0274	Self-Insurers Administration	563	-	(256,140)	(256,140)
0455	IL State Toll Highway ISP Active Related Employees	557	-	(7,483,410)	(7,483,410)
0455	IL State Toll Highway Active Related Employees	557	(43,706,080)	98,042,856	54,336,776
0473	Teachers Retirement System	593	(8,305,264)	5,494,887	(2,810,377)
0557	Illinois Prepaid Tuition Trust	691	(7,389)	12,454	5,065
0577	Community College Health Insur	416	(73,890)	3,891	(69,999)
0664	Student Loan Operations	691	(166,253)	(3,365,313)	(3,531,566)
0668	College Savings Pool Administr	370	(369,451)	(47,076)	(416,527)
0711	State Lottery	458	(5,127,983)	1,758,119	(3,369,864)
0711	State Lottery	360	(29,556)	46,492	16,936
0773	ISAC Loan Purch Prog Payroll	691	(88,668)	(137,588)	(226,256)
0795	Bank & Trust Company	440/360	(3,118,168)	1,057,197	(2,060,971)
0940	Self-Insurers Security	563	(225,365)	356,979	131,614
UNIV	Illinois Board of Examiners	647	(147,780)	342,713	194,933
UNIV	Chicago State Univ	608	(657,623)	392,334	(265,289)
UNIV	Eastern IL Univ	612	(1,030,769)	1,300,730	269,961
UNIV	Governor's State Univ	616	(871,905)	168,401	(703,504)
UNIV	Northeastern State Univ	620	(1,034,463)	(4,973,507)	(6,007,970)
UNIV	Western IL Univ	628	(1,858,340)	923,552	(934,788)
UNIV	Illinois State Univ	636	(2,434,684)	(171,787)	(2,606,471)
UNIV	Northern IL Univ	644	(5,002,370)	2,913,115	(2,089,255)
UNIV	Southern IL Univ	664	(15,461,534)	6,388,078	(9,073,456)
UNIV	University of IL	676	(102,227,154)	7,939,354	(94,287,800)
UNIV	University of IL - Foundation	676A	(5,693,243)	4,888,260	(804,983)
UNIV	University of IL - Alumni Association	676B	(535,704)	537,910	2,206
ALL	All Others	All Others	(552,647,310)	202,763,766	(349,883,544)
	Total		\$ (3,694,512,243)	\$ 104,754,302	\$ (3,589,757,941)
0455	IL State Toll Highway	557	-	(104,754,302)	(104,754,302)
GRAND TOTAL*			\$ (3,694,512,243)	\$ -	\$ (3,694,512,243)

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	FY23 Allocation	FY 24 Allocation
0001	General Revenue Fund - relating to Universities	GRF Universities	35.3394%	34.2592%
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	42.2503%	43.5524%
0001	General Revenue	812	0.0000%	0.0000%
0007	Education Assistance Fund	812	1.8932%	1.7265%
0193	Loc Govt Health Insurance Res	416	0.0061%	0.0055%
0195	IPTIP Administrative Trust	370	0.0156%	0.0213%
0203	Tchr Health Insurance Security	416	0.0085%	0.0072%
0270	Water Revolving	532	0.1233%	0.1053%
0274	Self-Insurers Administration	563	0.0000%	0.0000%
0455	IL State Toll Highway ISP Active Related Employees	557	0.1806%	0.0000%
0455	IL State Toll Highway Active Related Employees	557	1.1994%	1.1830%
0473	Teachers Retirement System	593	0.2340%	0.2248%
0557	Illinois Prepaid Tuition Trust	691	0.0000%	0.0002%
0577	Community College Health Insur	416	0.0012%	0.0020%
0664	Student Loan Operations	691	0.0061%	0.0045%
0668	College Savings Pool Administr	370	0.0109%	0.0100%
0711	State Lottery	458	0.1428%	0.1388%
0711	State Lottery	360	0.0008%	0.0008%
0773	ISAC Loan Purch Prog Payroll	691	0.0031%	0.0024%
0795	Bank & Trust Company	440/360	0.0746%	0.0844%
0940	Self-Insurers Security	563	0.0053%	0.0061%
UNIV	Illinois Board of Examiners	647	0.0046%	0.0040%
UNIV	Chicago State Univ	608	0.0156%	0.0178%
UNIV	Eastern IL Univ	612	0.0237%	0.0279%
UNIV	Governor's State Univ	616	0.0225%	0.0236%
UNIV	Northeastern State Univ	620	0.0457%	0.0280%
UNIV	Western IL Univ	628	0.0491%	0.0503%
UNIV	Illinois State Univ	636	0.0653%	0.0659%
UNIV	Northern IL Univ	644	0.1438%	0.1354%
UNIV	Southern IL Univ	664	0.4489%	0.4185%
UNIV	University of IL	676	3.5410%	2.7670%
UNIV	University of IL - Foundation	676A	0.1454%	0.1541%
UNIV	University of IL - Alumni Association	676B	0.0146%	0.0145%
ALL	All Others	All Others	13.9846%	14.9586%
			100.00%	100.00%
0455	IL State Toll Highway	557	0.0000%	0.0000%
GRAND TOTAL*			100.00%	100.00%

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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, 2024

			Total Recognition of Deferred Inflows and Outflows				
Fund	Fund Name	Agency #	2025	2026	2027	2028	2029
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ (957,891,949)	\$ (783,286,925)	\$ (96,458,703)	\$ 99,269,978	\$ 23,490,577
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	(2,972,676,640)	(1,866,183,662)	(328,045,165)	239,445,615	79,213,404
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(70,106,617)	(53,968,022)	(15,159,121)	(2,724,288)	(887,069)
0193	Loc Govt Health Insurance Res	416	(65,905)	(50,531)	14,272	510	(4,098)
0195	IPTIP Administrative Trust	370	(184,771)	(83,018)	407,859	484,363	132,139
0203	Tchr Health Insurance Security	416	(239,775)	(225,445)	(39,300)	(28,439)	(14,856)
0270	Water Revolving	532	(2,088,403)	(1,800,948)	(469,257)	(484,403)	(198,595)
0274	Self-Insurers Administration	563	(90,316)	(142,880)	(174,589)	(48,005)	-
0455	IL State Toll Highway ISP Active Related Employees	557	(6,529,674)	(8,943,858)	(10,134,818)	(11,011,671)	(3,331,470)
0455	IL State Toll Highway Active Related Employees	557	41,204,558	58,070,707	20,910,041	4,385,348	1,196,689
0473	Teachers Retirement System	593	(4,817,888)	(3,705,106)	540,429	840,713	115,178
0557	Illinois Prepaid Tuition Trust	691	2,845	5,696	11,280	13,272	3,941
0577	Community College Health Insur	416	(84,401)	(46,543)	87,876	79,125	17,292
0664	Student Loan Operations	691	(3,854,337)	(2,625,775)	(1,183,490)	(259,788)	(23,810)
0668	College Savings Pool Administr	370	(204,080)	(185,305)	192,422	80,894	(3,929)
0711	State Lottery	458	(3,972,404)	(2,877,481)	(85,991)	493,768	102,114
0711	State Lottery	360	(36,788)	(47,478)	(11,241)	3,275	1,014
0773	ISAC Loan Purch Prog Payroll	691	(186,580)	(120,894)	(81,312)	(43,365)	(9,871)
0795	Bank & Trust Company	440/360	(2,125,474)	(1,203,598)	578,451	1,030,583	287,739
0940	Self-Insurers Security	563	(64,976)	44,987	223,309	130,468	22,486
UNIV	Illinois Board of Examiners	647	150,529	207,558	49,276	(19,069)	(5,999)
UNIV	Chicago State Univ	608	(369,982)	(469,582)	(70,433)	181,045	63,142
UNIV	Eastern IL Univ	612	(279,938)	(224,208)	(669,875)	53,137	112,835
UNIV	Governor's State Univ	616	(502,180)	(215,647)	(86,096)	109,410	50,199
UNIV	Northeastern State Univ	620	(5,550,149)	(4,664,484)	(2,667,639)	(1,246,793)	(291,021)
UNIV	Western IL Univ	628	(1,380,755)	(1,037,097)	(255,292)	217,235	85,880
UNIV	Illinois State Univ	636	(2,729,865)	(1,982,721)	329,330	543,271	94,585
UNIV	Northern IL Univ	644	(3,431,695)	(2,663,771)	179,975	363,317	16,643
UNIV	Southern IL Univ	664	(10,329,073)	(9,001,661)	(1,076,096)	432,461	(30,413)
UNIV	University of IL	676	(104,322,187)	(94,837,786)	(50,248,460)	(35,631,029)	(10,771,117)
UNIV	University of IL - Foundation	676A	(2,815,273)	(2,307,122)	680,985	1,356,817	355,775
UNIV	University of IL - Alumni Association	676B	(212,450)	(88,328)	156,003	104,965	16,529
ALL	All Others	All Others	(585,464,259)	(490,265,726)	(75,472,907)	111,179,397	36,924,110
			<u>\$ (4,701,250,852)</u>	<u>\$ (3,274,926,654)</u>	<u>\$ (558,028,277)</u>	<u>\$ 409,302,117</u>	<u>\$ 126,730,023</u>
0455	IL State Toll Highway	557	(103,338,962)	(103,953,177)	(28,740,860)	-	-
GRAND TOTAL*			<u>\$ (4,804,589,814)</u>	<u>\$ (3,378,879,831)</u>	<u>\$ (586,769,137)</u>	<u>\$ 409,302,117</u>	<u>\$ 126,730,023</u>

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			Actual and Expected Experience				
Fund	Fund Name	Agency #	2025	2026	2027	2028	2029
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ (275,606,428)	\$ (282,896,044)	\$ (14,892,794)	\$ 75,750,242	\$ 21,147,286
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	(350,367,825)	(359,634,833)	(18,932,634)	96,298,362	26,883,729
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(13,889,247)	(14,256,609)	(750,526)	3,817,450	1,065,722
0193	Loc Govt Health Insurance Res	416	(44,246)	(45,416)	(2,391)	12,161	3,395
0195	IPTIP Administrative Trust	370	(171,353)	(175,885)	(9,259)	47,096	13,148
0203	Tchr Health Insurance Security	416	(57,922)	(59,454)	(3,130)	15,920	4,444
0270	Water Revolving	532	(847,111)	(869,517)	(45,775)	232,828	64,999
0274	Self-Insurers Administration	563	-	-	-	-	-
0455	IL State Toll Highway ISP Active Related Employees	557	-	-	-	-	-
0455	IL State Toll Highway Active Related Employees	557	(9,516,930)	(9,768,647)	(514,261)	2,615,722	730,234
0473	Teachers Retirement System	593	(1,808,458)	(1,856,291)	(97,723)	497,053	138,763
0557	Illinois Prepaid Tuition Trust	691	(1,609)	(1,652)	(87)	442	123
0577	Community College Health Insur	416	(16,089)	(16,515)	(869)	4,422	1,235
0664	Student Loan Operations	691	(36,201)	(37,159)	(1,956)	9,950	2,778
0668	College Savings Pool Administr	370	(80,447)	(82,575)	(4,347)	22,111	6,173
0711	State Lottery	458	(1,116,610)	(1,146,144)	(60,338)	306,900	85,678
0711	State Lottery	360	(6,436)	(6,606)	(348)	1,769	494
0773	ISAC Loan Purch Prog Payroll	691	(19,307)	(19,818)	(1,043)	5,307	1,481
0795	Bank & Trust Company	440/360	(678,976)	(696,935)	(36,689)	186,616	52,098
0940	Self-Insurers Security	563	(49,073)	(50,371)	(2,652)	13,488	3,765
UNIV	Illinois Board of Examiners	647	(32,179)	(33,030)	(1,739)	8,844	2,469
UNIV	Chicago State Univ	608	(143,196)	(146,984)	(7,738)	39,357	10,987
UNIV	Eastern IL Univ	612	(224,448)	(230,385)	(12,128)	61,689	17,222
UNIV	Governor's State Univ	616	(189,856)	(194,877)	(10,259)	52,182	14,568
UNIV	Northeastern State Univ	620	(225,253)	(231,211)	(12,172)	61,911	17,284
UNIV	Western IL Univ	628	(404,651)	(415,353)	(21,866)	111,218	31,049
UNIV	Illinois State Univ	636	(530,149)	(544,171)	(28,647)	145,711	40,678
UNIV	Northern IL Univ	644	(1,089,258)	(1,118,068)	(58,860)	299,382	83,579
UNIV	Southern IL Univ	664	(3,366,725)	(3,455,772)	(181,926)	925,342	258,329
UNIV	University of IL	676	(22,259,801)	(22,848,559)	(1,202,841)	6,118,091	1,707,995
UNIV	University of IL - Foundation	676A	(1,239,695)	(1,272,484)	(66,989)	340,729	95,122
UNIV	University of IL - Alumni Association	676B	(116,649)	(119,734)	(6,303)	32,061	8,950
ALL	All Others	All Others	(120,338,081)	(123,520,945)	(6,502,642)	33,074,840	9,233,542
			\$ (804,474,209)	\$ (825,752,044)	\$ (43,470,932)	\$ 221,109,197	\$ 61,727,319
0455	IL State Toll Highway	557	-	-	-	-	-
GRAND TOTAL*			\$ (804,474,209)	\$ (825,752,044)	\$ (43,470,932)	\$ 221,109,197	\$ 61,727,319

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			Assumption Changes				
Fund	Fund Name	Agency #	2025	2026	2027	2028	2029
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ (1,370,407,605)	\$ (874,681,155)	\$ (186,129,619)	\$ 64,473,389	\$ 22,269,406
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	(1,742,146,349)	(1,111,948,426)	(236,619,407)	81,962,534	28,310,238
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(69,061,996)	(44,079,751)	(9,380,044)	3,249,151	1,122,272
0193	Loc Govt Health Insurance Res	416	(220,006)	(140,422)	(29,881)	10,351	3,575
0195	IPTIP Administrative Trust	370	(852,025)	(543,816)	(115,723)	40,085	13,846
0203	Tchr Health Insurance Security	416	(288,008)	(183,825)	(39,117)	13,550	4,680
0270	Water Revolving	532	(4,212,122)	(2,688,444)	(572,093)	198,167	68,448
0274	Self-Insurers Administration	563	-	-	-	-	-
0455	IL State Toll Highway ISP Active Related Employees	557	-	-	-	-	-
0455	IL State Toll Highway Active Related Employees	557	(47,321,368)	(30,203,502)	(6,427,218)	2,226,322	768,982
0473	Teachers Retirement System	593	(8,992,260)	(5,739,431)	(1,221,334)	423,058	146,126
0557	Illinois Prepaid Tuition Trust	691	(8,000)	(5,106)	(1,087)	376	130
0577	Community College Health Insur	416	(80,002)	(51,063)	(10,866)	3,764	1,300
0664	Student Loan Operations	691	(180,005)	(114,891)	(24,448)	8,469	2,925
0668	College Savings Pool Administr	370	(400,012)	(255,313)	(54,330)	18,819	6,500
0711	State Lottery	458	(5,552,160)	(3,543,741)	(754,098)	261,212	90,224
0711	State Lottery	360	(32,001)	(20,425)	(4,346)	1,506	520
0773	ISAC Loan Purch Prog Payroll	691	(96,003)	(61,275)	(13,039)	4,517	1,560
0795	Bank & Trust Company	440/360	(3,376,098)	(2,154,840)	(458,544)	158,835	54,862
0940	Self-Insurers Security	563	(244,007)	(155,741)	(33,141)	11,480	3,965
UNIV	Illinois Board of Examiners	647	(160,005)	(102,125)	(21,732)	7,528	2,600
UNIV	Chicago State Univ	608	(712,021)	(454,457)	(96,707)	33,498	11,570
UNIV	Eastern IL Univ	612	(1,116,032)	(712,323)	(151,580)	52,506	18,136
UNIV	Governor's State Univ	616	(944,027)	(602,538)	(128,218)	44,414	15,341
UNIV	Northeastern State Univ	620	(1,120,032)	(714,876)	(152,123)	52,694	18,201
UNIV	Western IL Univ	628	(2,012,058)	(1,284,223)	(273,279)	94,661	32,696
UNIV	Illinois State Univ	636	(2,636,076)	(1,682,511)	(358,034)	124,019	42,837
UNIV	Northern IL Univ	644	(5,416,157)	(3,456,935)	(735,626)	254,813	88,014
UNIV	Southern IL Univ	664	(16,740,484)	(10,684,840)	(2,273,703)	787,587	272,036
UNIV	University of IL	676	(110,683,199)	(70,645,046)	(15,033,061)	5,207,298	1,798,625
UNIV	University of IL - Foundation	676A	(6,164,178)	(3,934,370)	(837,223)	290,005	100,169
UNIV	University of IL - Alumni Association	676B	(580,017)	(370,204)	(78,778)	27,288	9,425
ALL	All Others	All Others	(598,361,292)	(381,912,172)	(81,269,806)	28,151,025	9,723,495
			\$ (4,000,115,605)	\$ (2,553,127,787)	\$ (543,298,205)	\$ 188,192,921	\$ 65,002,704
0455	IL State Toll Highway	557	-	-	-	-	-
GRAND TOTAL*			\$ (4,000,115,605)	\$ (2,553,127,787)	\$ (543,298,205)	\$ 188,192,921	\$ 65,002,704

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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 Fund - relating to Universities	GRF Universities	\$ -	\$ 442,245,335	\$ (85,949,896)	\$ (85,949,896)
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	912,454,747	108,913,451	156,167,351	156,167,351
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	22,050,437	-	4,285,478	4,285,478
0193	Loc Govt Health Insurance Res	416	883,662	-	171,739	171,739
0195	IPTIP Administrative Trust	370	-	307,834	(59,827)	(59,827)
0203	Tchr Health Insurance Security	416	-	131,763	(25,608)	(25,608)
0270	Water Revolving	532	759,346	-	147,578	147,578
0274	Self-Insurers Administration	563	88,681	-	17,235	17,235
0455	IL State Toll Highway ISP Active Related Employees	557	-	13,762,443	(2,674,715)	(2,674,715)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	-	1,351,415	(262,646)	(262,646)
0557	Illinois Prepaid Tuition Trust	691	-	-	-	-
0577	Community College Health Insur	416	265,124	-	51,527	51,527
0664	Student Loan Operations	691	-	19,071,196	(3,706,466)	(3,706,466)
0668	College Savings Pool Administr	370	-	617,116	(119,936)	(119,936)
0711	State Lottery	458	-	207,870	(40,399)	(40,399)
0711	State Lottery	360	-	309,075	(60,068)	(60,068)
0773	ISAC Loan Purch Prog Payroll	691	88,780	-	17,254	17,254
0795	Bank & Trust Company	440/360	-	566,544	(110,107)	(110,107)
0940	Self-Insurers Security	563	-	44,016	(8,554)	(8,554)
UNIV	Illinois Board of Examiners	647	-	-	-	-
UNIV	Chicago State Univ	608	-	42,732	(8,305)	(8,305)
UNIV	Eastern IL Univ	612	-	2,338,847	(454,552)	(454,552)
UNIV	Governor's State Univ	616	-	3,132,869	(608,870)	(608,870)
UNIV	Northeastern State Univ	620	-	696,275	(135,320)	(135,320)
UNIV	Western IL Univ	628	1,152,460	-	223,979	223,979
UNIV	Illinois State Univ	636	3,098,310	-	602,153	602,153
UNIV	Northern IL Univ	644	-	1,931,841	(375,451)	(375,451)
UNIV	Southern IL Univ	664	3,394,099	-	659,639	659,639
UNIV	University of IL	676	668,559	-	129,934	129,934
UNIV	University of IL - Foundation	676A	8,400,302	-	1,632,589	1,632,589
UNIV	University of IL - Alumni Association	676B	4,063,394	-	789,716	789,716
ALL	All Others	All Others	172,396,403	523,224,054	(68,182,952)	(68,182,952)
			\$ 1,129,764,304	\$ 1,118,894,676	\$ 2,112,500	\$ 2,112,500
0455	IL State Toll Highway	557	-	10,869,628	(2,112,500)	(2,112,500)
GRAND TOTAL*			\$ 1,129,764,304	\$ 1,129,764,304	\$ -	\$ -

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				Change in Proportionate Share FY19 Layer (Continued)			
Fund	Fund Name	Agency #		2021	2022	2023	2024
0001	General Revenue Fund - relating to Universities	GRF Universities		\$ (85,949,896)	\$ (85,949,896)	\$ (85,949,896)	\$ (12,495,855)
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies		156,167,351	156,167,351	156,167,351	22,704,541
0001	General Revenue	812		-	-	-	-
0007	Education Assistance Fund	812		4,285,478	4,285,478	4,285,478	623,047
0193	Loc Govt Health Insurance Res	416		171,739	171,739	171,739	24,967
0195	IPTIP Administrative Trust	370		(59,827)	(59,827)	(59,827)	(8,699)
0203	Tchr Health Insurance Security	416		(25,608)	(25,608)	(25,608)	(3,723)
0270	Water Revolving	532		147,578	147,578	147,578	21,456
0274	Self-Insurers Administration	563		17,235	17,235	17,235	2,506
0455	IL State Toll Highway ISP Active Related Employees	557		(2,674,715)	(2,674,715)	(2,674,715)	(388,868)
0455	IL State Toll Highway Active Related Employees	557		-	-	-	-
0473	Teachers Retirement System	593		(262,646)	(262,646)	(262,646)	(38,185)
0557	Illinois Prepaid Tuition Trust	691		-	-	-	-
0577	Community College Health Insur	416		51,527	51,527	51,527	7,489
0664	Student Loan Operations	691		(3,706,466)	(3,706,466)	(3,706,466)	(538,866)
0668	College Savings Pool Administr	370		(119,936)	(119,936)	(119,936)	(17,436)
0711	State Lottery	458		(40,399)	(40,399)	(40,399)	(5,875)
0711	State Lottery	360		(60,068)	(60,068)	(60,068)	(8,735)
0773	ISAC Loan Purch Prog Payroll	691		17,254	17,254	17,254	2,510
0795	Bank & Trust Company	440/360		(110,107)	(110,107)	(110,107)	(16,009)
0940	Self-Insurers Security	563		(8,554)	(8,554)	(8,554)	(1,246)
UNIV	Illinois Board of Examiners	647		-	-	-	-
UNIV	Chicago State Univ	608		(8,305)	(8,305)	(8,305)	(1,207)
UNIV	Eastern IL Univ	612		(454,552)	(454,552)	(454,552)	(66,087)
UNIV	Governor's State Univ	616		(608,870)	(608,870)	(608,870)	(88,519)
UNIV	Northeastern State Univ	620		(135,320)	(135,320)	(135,320)	(19,675)
UNIV	Western IL Univ	628		223,979	223,979	223,979	32,565
UNIV	Illinois State Univ	636		602,153	602,153	602,153	87,545
UNIV	Northern IL Univ	644		(375,451)	(375,451)	(375,451)	(54,586)
UNIV	Southern IL Univ	664		659,639	659,639	659,639	95,904
UNIV	University of IL	676		129,934	129,934	129,934	18,889
UNIV	University of IL - Foundation	676A		1,632,589	1,632,589	1,632,589	237,357
UNIV	University of IL - Alumni Association	676B		789,716	789,716	789,716	114,814
ALL	All Others	All Others		(68,182,952)	(68,182,952)	(68,182,952)	(9,912,891)
				\$ 2,112,500	\$ 2,112,500	\$ 2,112,500	\$ 307,128
0455	IL State Toll Highway	557		(2,112,500)	(2,112,500)	(2,112,500)	(307,128)
GRAND TOTAL*				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer Deferred Outflow	FY20 Base Layer Deferred Inflow	2020	2021
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ -	\$ 835,648,605	\$ (162,904,094)	\$ (162,904,094)
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	579,538,831	172,050,084	79,437,196	79,437,196
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	138,619,389	-	27,022,919	27,022,919
0193	Loc Govt Health Insurance Res	416	-	856,752	(167,018)	(167,018)
0195	IPTIP Administrative Trust	370	-	946,533	(184,520)	(184,520)
0203	Tchr Health Insurance Security	416	-	134,903	(26,298)	(26,298)
0270	Water Revolving	532	-	2,791,543	(544,193)	(544,193)
0274	Self-Insurers Administration	563	-	992,177	(193,418)	(193,418)
0455	IL State Toll Highway ISP Active Related Employees	557	-	3,329,436	(649,051)	(649,051)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	-	2,650,958	(516,786)	(516,786)
0557	Illinois Prepaid Tuition Trust	691	-	-	-	-
0577	Community College Health Insur	416	-	90,106	(17,566)	(17,566)
0664	Student Loan Operations	691	4,784,201	-	932,648	932,648
0668	College Savings Pool Administr	370	-	1,803,716	(351,622)	(351,622)
0711	State Lottery	458	-	5,495,546	(1,071,320)	(1,071,320)
0711	State Lottery	360	315,777	-	61,559	61,559
0773	ISAC Loan Purch Prog Payroll	691	-	405,700	(79,088)	(79,088)
0795	Bank & Trust Company	440/360	-	5,047,713	(984,018)	(984,018)
0940	Self-Insurers Security	563	766,939	-	149,510	149,510
UNIV	Illinois Board of Examiners	647	-	-	-	-
UNIV	Chicago State Univ	608	-	540,453	(105,358)	(105,358)
UNIV	Eastern IL Univ	612	1,805,232	-	351,918	351,918
UNIV	Governor's State Univ	616	-	2,208,999	(430,630)	(430,630)
UNIV	Northeastern State Univ	620	-	4,414,542	(860,585)	(860,585)
UNIV	Western IL Univ	628	-	854,433	(166,566)	(166,566)
UNIV	Illinois State Univ	636	-	4,100,503	(799,366)	(799,366)
UNIV	Northern IL Univ	644	-	624,890	(121,818)	(121,818)
UNIV	Southern IL Univ	664	-	20,546,775	(4,005,456)	(4,005,456)
UNIV	University of IL	676	-	122,010,984	(23,785,222)	(23,785,222)
UNIV	University of IL - Foundation	676A	367,228	-	71,589	71,589
UNIV	University of IL - Alumni Association	676B	-	360,271	(70,232)	(70,232)
ALL	All Others	All Others	879,561,118	411,321,122	91,280,250	91,280,250
			\$ 1,605,758,715	\$ 1,599,226,744	\$ 1,273,364	\$ 1,273,364
0455	IL State Toll Highway	557	-	6,531,971	(1,273,364)	(1,273,364)
GRAND TOTAL*			\$ 1,605,758,715	\$ 1,605,758,715	\$ -	\$ -

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				Change in Proportionate Share FY20 Layer (Continued)			
Fund	Fund Name	Agency #		2022	2023	2024	2025
0001	General Revenue Fund - relating to Universities	GRF Universities		\$ (162,904,094)	\$ (162,904,094)	\$ (162,904,094)	\$ (21,128,135)
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies		79,437,196	79,437,196	79,437,196	10,302,767
0001	General Revenue	812		-	-	-	-
0007	Education Assistance Fund	812		27,022,919	27,022,919	27,022,919	3,504,794
0193	Loc Govt Health Insurance Res	416		(167,018)	(167,018)	(167,018)	(21,662)
0195	IPTIP Administrative Trust	370		(184,520)	(184,520)	(184,520)	(23,933)
0203	Tchr Health Insurance Security	416		(26,298)	(26,298)	(26,298)	(3,413)
0270	Water Revolving	532		(544,193)	(544,193)	(544,193)	(70,578)
0274	Self-Insurers Administration	563		(193,418)	(193,418)	(193,418)	(25,087)
0455	IL State Toll Highway ISP Active Related Employees	557		(649,051)	(649,051)	(649,051)	(84,181)
0455	IL State Toll Highway Active Related Employees	557		-	-	-	-
0473	Teachers Retirement System	593		(516,786)	(516,786)	(516,786)	(67,028)
0557	Illinois Prepaid Tuition Trust	691		-	-	-	-
0577	Community College Health Insur	416		(17,566)	(17,566)	(17,566)	(2,276)
0664	Student Loan Operations	691		932,648	932,648	932,648	120,961
0668	College Savings Pool Administr	370		(351,622)	(351,622)	(351,622)	(45,606)
0711	State Lottery	458		(1,071,320)	(1,071,320)	(1,071,320)	(138,946)
0711	State Lottery	360		61,559	61,559	61,559	7,982
0773	ISAC Loan Purch Prog Payroll	691		(79,088)	(79,088)	(79,088)	(10,260)
0795	Bank & Trust Company	440/360		(984,018)	(984,018)	(984,018)	(127,623)
0940	Self-Insurers Security	563		149,510	149,510	149,510	19,389
UNIV	Illinois Board of Examiners	647		-	-	-	-
UNIV	Chicago State Univ	608		(105,358)	(105,358)	(105,358)	(13,663)
UNIV	Eastern IL Univ	612		351,918	351,918	351,918	45,642
UNIV	Governor's State Univ	616		(430,630)	(430,630)	(430,630)	(55,849)
UNIV	Northeastern State Univ	620		(860,585)	(860,585)	(860,585)	(111,617)
UNIV	Western IL Univ	628		(166,566)	(166,566)	(166,566)	(21,603)
UNIV	Illinois State Univ	636		(799,366)	(799,366)	(799,366)	(103,673)
UNIV	Northern IL Univ	644		(121,818)	(121,818)	(121,818)	(15,800)
UNIV	Southern IL Univ	664		(4,005,456)	(4,005,456)	(4,005,456)	(519,495)
UNIV	University of IL	676		(23,785,222)	(23,785,222)	(23,785,222)	(3,084,874)
UNIV	University of IL - Foundation	676A		71,589	71,589	71,589	9,283
UNIV	University of IL - Alumni Association	676B		(70,232)	(70,232)	(70,232)	(9,111)
ALL	All Others	All Others		91,280,250	91,280,250	91,280,250	11,838,746
				\$ 1,273,364	\$ 1,273,364	\$ 1,273,364	\$ 165,151
0455	IL State Toll Highway	557		(1,273,364)	(1,273,364)	(1,273,364)	(165,151)
GRAND TOTAL*				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 2,139,951,741	\$ -	\$ 412,485,281	\$ 412,485,281
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	25,009,915	3,192,931,763	(610,631,113)	(610,631,113)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	31,761,286	-	6,122,130	6,122,130
0193	Loc Govt Health Insurance Res	416	541,122	-	104,304	104,304
0195	IPTIP Administrative Trust	370	1,442,917	-	278,129	278,129
0203	Tchr Health Insurance Security	416	586,068	-	112,967	112,967
0270	Water Revolving	532	8,205,601	-	1,581,666	1,581,666
0274	Self-Insurers Administration	563	496,105	-	95,626	95,626
0455	IL State Toll Highway ISP Active Related Employees	557	15,961,271	-	3,076,606	3,076,606
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	13,794,710	-	2,658,992	2,658,992
0557	Illinois Prepaid Tuition Trust	691	-	-	-	-
0577	Community College Health Insur	416	-	45,179	(8,708)	(8,708)
0664	Student Loan Operations	691	-	8,211,811	(1,582,863)	(1,582,863)
0668	College Savings Pool Administr	370	1,082,246	-	208,608	208,608
0711	State Lottery	458	6,535,046	-	1,259,659	1,259,659
0711	State Lottery	360	90,166	-	17,380	17,380
0773	ISAC Loan Purch Prog Payroll	691	-	135,487	(26,116)	(26,116)
0795	Bank & Trust Company	440/360	2,613,268	-	503,719	503,719
0940	Self-Insurers Security	563	-	270,786	(52,195)	(52,195)
UNIV	Illinois Board of Examiners	647	-	-	-	-
UNIV	Chicago State Univ	608	2,344,913	-	451,992	451,992
UNIV	Eastern IL Univ	612	1,893,588	-	364,998	364,998
UNIV	Governor's State Univ	616	675,806	-	130,265	130,265
UNIV	Northeastern State Univ	620	-	2,394,810	(461,610)	(461,610)
UNIV	Western IL Univ	628	2,524,012	-	486,515	486,515
UNIV	Illinois State Univ	636	1,891,528	-	364,600	364,600
UNIV	Northern IL Univ	644	7,527,694	-	1,450,997	1,450,997
UNIV	Southern IL Univ	664	32,957,172	-	6,352,642	6,352,642
UNIV	University of IL	676	211,145,032	-	40,699,150	40,699,150
UNIV	University of IL - Foundation	676A	10,730,317	-	2,068,317	2,068,317
UNIV	University of IL - Alumni Association	676B	585,959	-	112,946	112,946
ALL	All Others	All Others	739,698,150	61,034,913	130,815,369	130,815,369
			\$ 3,260,045,633	\$ 3,265,024,749	\$ (959,747)	\$ (959,747)
0455	IL State Toll Highway	557	4,979,116	-	959,747	959,747
GRAND TOTAL*			\$ 3,265,024,749	\$ 3,265,024,749	\$ -	\$ -

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				Change in Proportionate Share FY21 Layer (Continued)			
Fund	Fund Name	Agency #		2023	2024	2025	2026
0001	General Revenue Fund - relating to Universities	GRF Universities		\$ 412,485,281	\$ 412,485,281	\$ 412,485,281	\$ 77,525,336
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies		(610,631,113)	(610,631,113)	(610,631,113)	(114,766,283)
0001	General Revenue	812		-	-	-	-
0007	Education Assistance Fund	812		6,122,130	6,122,130	6,122,130	1,150,636
0193	Loc Govt Health Insurance Res	416		104,304	104,304	104,304	19,602
0195	IPTIP Administrative Trust	370		278,129	278,129	278,129	52,272
0203	Tchr Health Insurance Security	416		112,967	112,967	112,967	21,233
0270	Water Revolving	532		1,581,666	1,581,666	1,581,666	297,271
0274	Self-Insurers Administration	563		95,626	95,626	95,626	17,975
0455	IL State Toll Highway ISP Active Related Employees	557		3,076,606	3,076,606	3,076,606	578,241
0455	IL State Toll Highway Active Related Employees	557		-	-	-	-
0473	Teachers Retirement System	593		2,658,992	2,658,992	2,658,992	499,750
0557	Illinois Prepaid Tuition Trust	691		-	-	-	-
0577	Community College Health Insur	416		(8,708)	(8,708)	(8,708)	(1,639)
0664	Student Loan Operations	691		(1,582,863)	(1,582,863)	(1,582,863)	(297,496)
0668	College Savings Pool Administr	370		208,608	208,608	208,608	39,206
0711	State Lottery	458		1,259,659	1,259,659	1,259,659	236,751
0711	State Lottery	360		17,380	17,380	17,380	3,266
0773	ISAC Loan Purch Prog Payroll	691		(26,116)	(26,116)	(26,116)	(4,907)
0795	Bank & Trust Company	440/360		503,719	503,719	503,719	94,673
0940	Self-Insurers Security	563		(52,195)	(52,195)	(52,195)	(9,811)
UNIV	Illinois Board of Examiners	647		-	-	-	-
UNIV	Chicago State Univ	608		451,992	451,992	451,992	84,953
UNIV	Eastern IL Univ	612		364,998	364,998	364,998	68,598
UNIV	Governor's State Univ	616		130,265	130,265	130,265	24,481
UNIV	Northeastern State Univ	620		(461,610)	(461,610)	(461,610)	(86,760)
UNIV	Western IL Univ	628		486,515	486,515	486,515	91,437
UNIV	Illinois State Univ	636		364,600	364,600	364,600	68,528
UNIV	Northern IL Univ	644		1,450,997	1,450,997	1,450,997	272,709
UNIV	Southern IL Univ	664		6,352,642	6,352,642	6,352,642	1,193,962
UNIV	University of IL	676		40,699,150	40,699,150	40,699,150	7,649,282
UNIV	University of IL - Foundation	676A		2,068,317	2,068,317	2,068,317	388,732
UNIV	University of IL - Alumni Association	676B		112,946	112,946	112,946	21,229
ALL	All Others	All Others		130,815,369	130,815,369	130,815,369	24,586,392
				\$ (959,747)	\$ (959,747)	\$ (959,747)	\$ (180,381)
0455	IL State Toll Highway	557		959,747	959,747	959,747	180,381
GRAND TOTAL*				\$ -	\$ -	\$ -	\$ -

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Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 1,400,626,986	\$ -	\$ 265,471,369	\$ 265,471,369
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	22,860,372	1,533,814,880	(286,382,584)	(286,382,584)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	60,092,877	-	11,389,855	11,389,855
0193	Loc Govt Health Insurance Res	416	503,977	-	95,523	95,523
0195	IPTIP Administrative Trust	370	375,804	-	71,229	71,229
0203	Tchr Health Insurance Security	416	-	46,232	(8,763)	(8,763)
0270	Water Revolving	532	9,554,605	-	1,810,956	1,810,956
0274	Self-Insurers Administration	563	100,074	-	18,968	18,968
0455	IL State Toll Highway ISP Active Related Employees	557	4,465,057	-	846,296	846,296
0455	IL State Toll Highway Active Related Employees	557	511,504,830	-	96,949,361	96,949,361
0473	Teachers Retirement System	593	11,159,616	-	2,115,166	2,115,166
0557	Illinois Prepaid Tuition Trust	691	-	-	-	-
0577	Community College Health Insur	416	-	560,647	(106,264)	(106,264)
0664	Student Loan Operations	691	-	7,426,787	(1,407,655)	(1,407,655)
0668	College Savings Pool Administr	370	-	1,003,640	(190,227)	(190,227)
0711	State Lottery	458	6,173,848	-	1,170,176	1,170,176
0711	State Lottery	360	-	125,112	(23,713)	(23,713)
0773	ISAC Loan Purch Prog Payroll	691	235,624	-	44,660	44,660
0795	Bank & Trust Company	440/360	3,496,596	-	662,736	662,736
0940	Self-Insurers Security	563	13,186	-	2,499	2,499
UNIV	Illinois Board of Examiners	647	1,967,326	-	372,882	372,882
UNIV	Chicago State Univ	608	93,948	-	17,807	17,807
UNIV	Eastern IL Univ	612	8,424,611	-	1,596,780	1,596,780
UNIV	Governor's State Univ	616	3,679,404	-	697,385	697,385
UNIV	Northeastern State Univ	620	-	8,222,203	(1,558,416)	(1,558,416)
UNIV	Western IL Univ	628	3,870,915	-	733,684	733,684
UNIV	Illinois State Univ	636	-	3,939,370	(746,658)	(746,658)
UNIV	Northern IL Univ	644	4,839,222	-	917,214	917,214
UNIV	Southern IL Univ	664	18,695,238	-	3,543,449	3,543,449
UNIV	University of IL	676	182,321,453	-	34,556,758	34,556,758
UNIV	University of IL - Foundation	676A	6,746,583	-	1,278,731	1,278,731
UNIV	University of IL - Alumni Association	676B	1,015,097	-	192,399	192,399
ALL	All Others	All Others	477,107,098	635,376,826	(29,998,045)	(29,998,045)
			\$ 2,739,924,347	\$ 2,190,515,697	\$ 104,133,558	\$ 104,133,558
0455	IL State Toll Highway	557	-	549,408,650	(104,133,558)	(104,133,558)
GRAND TOTAL*			\$ 2,739,924,347	\$ 2,739,924,347	\$ -	\$ -

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			Change in Proportionate Share FY22 Layer (Continued)			
Fund	Fund Name	Agency #	2024	2025	2026	2027
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 265,471,369	\$ 265,471,369	\$ 265,471,369	\$ 73,270,141
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	(286,382,584)	(286,382,584)	(286,382,584)	(79,041,588)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	11,389,855	11,389,855	11,389,855	3,143,602
0193	Loc Govt Health Insurance Res	416	95,523	95,523	95,523	26,362
0195	IPTIP Administrative Trust	370	71,229	71,229	71,229	19,659
0203	Tchr Health Insurance Security	416	(8,763)	(8,763)	(8,763)	(2,417)
0270	Water Revolving	532	1,810,956	1,810,956	1,810,956	499,825
0274	Self-Insurers Administration	563	18,968	18,968	18,968	5,234
0455	IL State Toll Highway ISP Active Related Employees	557	846,296	846,296	846,296	233,577
0455	IL State Toll Highway Active Related Employees	557	96,949,361	96,949,361	96,949,361	26,758,025
0473	Teachers Retirement System	593	2,115,166	2,115,166	2,115,166	583,786
0557	Illinois Prepaid Tuition Trust	691	-	-	-	-
0577	Community College Health Insur	416	(106,264)	(106,264)	(106,264)	(29,327)
0664	Student Loan Operations	691	(1,407,655)	(1,407,655)	(1,407,655)	(388,512)
0668	College Savings Pool Administr	370	(190,227)	(190,227)	(190,227)	(52,505)
0711	State Lottery	458	1,170,176	1,170,176	1,170,176	322,968
0711	State Lottery	360	(23,713)	(23,713)	(23,713)	(6,547)
0773	ISAC Loan Purch Prog Payroll	691	44,660	44,660	44,660	12,324
0795	Bank & Trust Company	440/360	662,736	662,736	662,736	182,916
0940	Self-Insurers Security	563	2,499	2,499	2,499	691
UNIV	Illinois Board of Examiners	647	372,882	372,882	372,882	102,916
UNIV	Chicago State Univ	608	17,807	17,807	17,807	4,913
UNIV	Eastern IL Univ	612	1,596,780	1,596,780	1,596,780	440,711
UNIV	Governor's State Univ	616	697,385	697,385	697,385	192,479
UNIV	Northeastern State Univ	620	(1,558,416)	(1,558,416)	(1,558,416)	(430,123)
UNIV	Western IL Univ	628	733,684	733,684	733,684	202,495
UNIV	Illinois State Univ	636	(746,658)	(746,658)	(746,658)	(206,080)
UNIV	Northern IL Univ	644	917,214	917,214	917,214	253,152
UNIV	Southern IL Univ	664	3,543,449	3,543,449	3,543,449	977,993
UNIV	University of IL	676	34,556,758	34,556,758	34,556,758	9,537,663
UNIV	University of IL - Foundation	676A	1,278,731	1,278,731	1,278,731	352,928
UNIV	University of IL - Alumni Association	676B	192,399	192,399	192,399	53,102
ALL	All Others	All Others	(29,998,045)	(29,998,045)	(29,998,045)	(8,279,503)
			\$ 104,133,558	\$ 104,133,558	\$ 104,133,558	\$ 28,740,860
0455	IL State Toll Highway	557	(104,133,558)	(104,133,558)	(104,133,558)	(28,740,860)
GRAND TOTAL*			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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STATE OF ILLINOIS
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Fund	Fund Name	Agency #	Change in Proportionate Share FY23 Layer			
			FY23 Base Layer Deferred Outflow	FY23 Base Layer Deferred Inflow	2023	2024
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 519,097,448	\$ -	\$ 98,557,445	\$ 98,557,445
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	72,345,058	464,907,307	(74,533,084)	(74,533,084)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	11,630,632	-	2,208,228	2,208,228
0193	Loc Govt Health Insurance Res	416	303,080	-	57,544	57,544
0195	IPTIP Administrative Trust	370	833,464	-	158,244	158,244
0203	Tchr Health Insurance Security	416	454,617	-	86,315	86,315
0270	Water Revolving	532	4,053,674	-	769,643	769,643
0274	Self-Insurers Administration	563	-	947,120	(179,823)	(179,823)
0455	IL State Toll Highway ISP Active Related Employees	557	4,621,946	-	877,537	877,537
0455	IL State Toll Highway Active Related Employees	557	11,138,129	-	2,114,720	2,114,720
0473	Teachers Retirement System	593	9,736,394	-	1,848,582	1,848,582
0557	Illinois Prepaid Tuition Trust	691	-	-	-	-
0577	Community College Health Insur	416	416,733	-	79,122	79,122
0664	Student Loan Operations	691	-	3,523,285	(668,942)	(668,942)
0668	College Savings Pool Administr	370	1,894,242	-	359,647	359,647
0711	State Lottery	458	3,447,515	-	654,556	654,556
0711	State Lottery	360	-	-	-	-
0773	ISAC Loan Purch Prog Payroll	691	-	189,425	(35,965)	(35,965)
0795	Bank & Trust Company	440/360	1,477,508	-	280,524	280,524
0940	Self-Insurers Security	563	1,098,659	-	208,595	208,595
UNIV	Illinois Board of Examiners	647	37,886	-	7,193	7,193
UNIV	Chicago State Univ	608	-	568,273	(107,894)	(107,894)
UNIV	Eastern IL Univ	612	-	6,364,646	(1,208,411)	(1,208,411)
UNIV	Governor's State Univ	616	-	1,098,658	(208,595)	(208,595)
UNIV	Northeastern State Univ	620	-	5,114,447	(971,045)	(971,045)
UNIV	Western IL Univ	628	-	1,250,198	(237,366)	(237,366)
UNIV	Illinois State Univ	636	4,659,830	-	884,730	884,730
UNIV	Northern IL Univ	644	6,554,069	-	1,244,376	1,244,376
UNIV	Southern IL Univ	664	12,085,250	-	2,294,543	2,294,543
UNIV	University of IL	676	24,473,577	-	4,646,629	4,646,629
UNIV	University of IL - Foundation	676A	3,636,940	-	690,521	690,521
UNIV	University of IL - Alumni Association	676B	1,022,888	-	194,209	194,209
ALL	All Others	All Others	267,542,435	478,598,615	(40,071,778)	(40,071,778)
			\$ 962,561,974	\$ 962,561,974	\$ -	\$ -
0455	IL State Toll Highway	557	-	-	-	-
GRAND TOTAL*			\$ 962,561,974	\$ 962,561,974	\$ -	\$ -

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STATE OF ILLINOIS
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				Change in Proportionate Share FY23 Layer (Continued)			
Fund	Fund Name	Agency #		2025	2026	2027	2028
0001	General Revenue Fund - relating to Universities	GRF Universities		\$ 98,557,445	\$ 98,557,445	\$ 98,557,445	\$ 26,310,223
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies		(74,533,084)	(74,533,084)	(74,533,084)	(19,896,829)
0001	General Revenue	812		-	-	-	-
0007	Education Assistance Fund	812		2,208,228	2,208,228	2,208,228	589,492
0193	Loc Govt Health Insurance Res	416		57,544	57,544	57,544	15,360
0195	IPTIP Administrative Trust	370		158,244	158,244	158,244	42,244
0203	Tchr Health Insurance Security	416		86,315	86,315	86,315	23,042
0270	Water Revolving	532		769,643	769,643	769,643	205,459
0274	Self-Insurers Administration	563		(179,823)	(179,823)	(179,823)	(48,005)
0455	IL State Toll Highway ISP Active Related Employees	557		877,537	877,537	877,537	234,261
0455	IL State Toll Highway Active Related Employees	557		2,114,720	2,114,720	2,114,720	564,529
0473	Teachers Retirement System	593		1,848,582	1,848,582	1,848,582	493,484
0557	Illinois Prepaid Tuition Trust	691		-	-	-	-
0577	Community College Health Insur	416		79,122	79,122	79,122	21,123
0664	Student Loan Operations	691		(668,942)	(668,942)	(668,942)	(178,575)
0668	College Savings Pool Administr	370		359,647	359,647	359,647	96,007
0711	State Lottery	458		654,556	654,556	654,556	174,735
0711	State Lottery	360		-	-	-	-
0773	ISAC Loan Purch Prog Payroll	691		(35,965)	(35,965)	(35,965)	(9,600)
0795	Bank & Trust Company	440/360		280,524	280,524	280,524	74,888
0940	Self-Insurers Security	563		208,595	208,595	208,595	55,684
UNIV	Illinois Board of Examiners	647		7,193	7,193	7,193	1,921
UNIV	Chicago State Univ	608		(107,894)	(107,894)	(107,894)	(28,803)
UNIV	Eastern IL Univ	612		(1,208,411)	(1,208,411)	(1,208,411)	(322,591)
UNIV	Governor's State Univ	616		(208,595)	(208,595)	(208,595)	(55,683)
UNIV	Northeastern State Univ	620		(971,045)	(971,045)	(971,045)	(259,222)
UNIV	Western IL Univ	628		(237,366)	(237,366)	(237,366)	(63,368)
UNIV	Illinois State Univ	636		884,730	884,730	884,730	236,180
UNIV	Northern IL Univ	644		1,244,376	1,244,376	1,244,376	332,189
UNIV	Southern IL Univ	664		2,294,543	2,294,543	2,294,543	612,535
UNIV	University of IL	676		4,646,629	4,646,629	4,646,629	1,240,432
UNIV	University of IL - Foundation	676A		690,521	690,521	690,521	184,335
UNIV	University of IL - Alumni Association	676B		194,209	194,209	194,209	51,843
ALL	All Others	All Others		(40,071,778)	(40,071,778)	(40,071,778)	(10,697,290)
				\$ -	\$ -	\$ -	\$ -
0455	IL State Toll Highway	557		-	-	-	-
GRAND TOTAL*				\$ -	\$ -	\$ -	\$ -

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Fund	Fund Name	Agency #	Change in Proportionate Share FY24 Layer			
			FY24 Base Layer Deferred Outflow	FY24 Base Layer Deferred Inflow	2024	2025
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ -	\$ 356,245,495	\$ (67,263,876)	\$ (67,263,876)
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	429,427,177	-	81,081,548	81,081,548
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	-	54,976,968	(10,380,381)	(10,380,381)
0193	Loc Govt Health Insurance Res	416	-	197,878	(37,362)	(37,362)
0195	IPTIP Administrative Trust	370	1,879,835	-	354,938	354,938
0203	Tchr Health Insurance Security	416	-	428,735	(80,951)	(80,951)
0270	Water Revolving	532	-	5,936,327	(1,120,857)	(1,120,857)
0274	Self-Insurers Administration	563	-	-	-	-
0455	IL State Toll Highway ISP Active Related Employees	557	-	59,561,130	(11,245,932)	(11,245,932)
0455	IL State Toll Highway Active Related Employees	557	-	5,408,652	(1,021,225)	(1,021,225)
0473	Teachers Retirement System	593	-	3,034,121	(572,882)	(572,882)
0557	Illinois Prepaid Tuition Trust	691	65,958	-	12,454	12,454
0577	Community College Health Insur	416	263,837	-	49,816	49,816
0664	Student Loan Operations	691	-	527,673	(99,632)	(99,632)
0668	College Savings Pool Administr	370	-	296,817	(56,043)	(56,043)
0711	State Lottery	458	-	1,319,183	(249,079)	(249,079)
0711	State Lottery	360	-	-	-	-
0773	ISAC Loan Purch Prog Payroll	691	-	230,857	(43,589)	(43,589)
0795	Bank & Trust Company	440/360	3,231,999	-	610,244	610,244
0940	Self-Insurers Security	563	263,836	-	49,816	49,816
UNIV	Illinois Board of Examiners	647	-	197,878	(37,362)	(37,362)
UNIV	Chicago State Univ	608	725,550	-	136,993	136,993
UNIV	Eastern IL Univ	612	1,385,142	-	261,533	261,533
UNIV	Governor's State Univ	616	362,775	-	68,497	68,497
UNIV	Northeastern State Univ	620	-	5,837,386	(1,102,176)	(1,102,176)
UNIV	Western IL Univ	628	395,755	-	74,724	74,724
UNIV	Illinois State Univ	636	197,875	-	37,361	37,361
UNIV	Northern IL Univ	644	-	2,770,285	(523,067)	(523,067)
UNIV	Southern IL Univ	664	-	10,025,793	(1,893,003)	(1,893,003)
UNIV	University of IL	676	-	255,261,987	(48,196,850)	(48,196,850)
UNIV	University of IL - Foundation	676A	2,869,224	-	541,748	541,748
UNIV	University of IL - Alumni Association	676B	-	32,981	(6,227)	(6,227)
ALL	All Others	All Others	321,221,183	-	60,650,822	60,650,822
			\$ 762,290,146	\$ 762,290,146	\$ -	\$ -
0455	IL State Toll Highway	557	-	-	-	-
GRAND TOTAL*			\$ 762,290,146	\$ 762,290,146	\$ -	\$ -

*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, 2024

				Change in Proportionate Share FY24 Layer (Continued)			
Fund	Fund Name	Agency #		2026	2027	2028	2029
0001	General Revenue Fund - relating to Universities	GRF Universities		\$ (67,263,876)	\$ (67,263,876)	\$ (67,263,876)	\$ (19,926,115)
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies		81,081,548	81,081,548	81,081,548	24,019,437
0001	General Revenue	812		-	-	-	-
0007	Education Assistance Fund	812		(10,380,381)	(10,380,381)	(10,380,381)	(3,075,063)
0193	Loc Govt Health Insurance Res	416		(37,362)	(37,362)	(37,362)	(11,068)
0195	IPTIP Administrative Trust	370		354,938	354,938	354,938	105,145
0203	Tchr Health Insurance Security	416		(80,951)	(80,951)	(80,951)	(23,980)
0270	Water Revolving	532		(1,120,857)	(1,120,857)	(1,120,857)	(332,042)
0274	Self-Insurers Administration	563		-	-	-	-
0455	IL State Toll Highway ISP Active Related Employees	557		(11,245,932)	(11,245,932)	(11,245,932)	(3,331,470)
0455	IL State Toll Highway Active Related Employees	557		(1,021,225)	(1,021,225)	(1,021,225)	(302,527)
0473	Teachers Retirement System	593		(572,882)	(572,882)	(572,882)	(169,711)
0557	Illinois Prepaid Tuition Trust	691		12,454	12,454	12,454	3,688
0577	Community College Health Insur	416		49,816	49,816	49,816	14,757
0664	Student Loan Operations	691		(99,632)	(99,632)	(99,632)	(29,513)
0668	College Savings Pool Administr	370		(56,043)	(56,043)	(56,043)	(16,602)
0711	State Lottery	458		(249,079)	(249,079)	(249,079)	(73,788)
0711	State Lottery	360		-	-	-	-
0773	ISAC Loan Purch Prog Payroll	691		(43,589)	(43,589)	(43,589)	(12,912)
0795	Bank & Trust Company	440/360		610,244	610,244	610,244	180,779
0940	Self-Insurers Security	563		49,816	49,816	49,816	14,756
UNIV	Illinois Board of Examiners	647		(37,362)	(37,362)	(37,362)	(11,068)
UNIV	Chicago State Univ	608		136,993	136,993	136,993	40,585
UNIV	Eastern IL Univ	612		261,533	261,533	261,533	77,477
UNIV	Governor's State Univ	616		68,497	68,497	68,497	20,290
UNIV	Northeastern State Univ	620		(1,102,176)	(1,102,176)	(1,102,176)	(326,506)
UNIV	Western IL Univ	628		74,724	74,724	74,724	22,135
UNIV	Illinois State Univ	636		37,361	37,361	37,361	11,070
UNIV	Northern IL Univ	644		(523,067)	(523,067)	(523,067)	(154,950)
UNIV	Southern IL Univ	664		(1,893,003)	(1,893,003)	(1,893,003)	(560,778)
UNIV	University of IL	676		(48,196,850)	(48,196,850)	(48,196,850)	(14,277,737)
UNIV	University of IL - Foundation	676A		541,748	541,748	541,748	160,484
UNIV	University of IL - Alumni Association	676B		(6,227)	(6,227)	(6,227)	(1,846)
ALL	All Others	All Others		60,650,822	60,650,822	60,650,822	17,967,073
				\$ -	\$ -	\$ -	\$ -
0455	IL State Toll Highway	557		-	-	-	-
GRAND TOTAL*				\$ -	\$ -	\$ -	\$ -

*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
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS BY FUND,
UNIVERSITY SPECIAL FUNDING SITUATIONS,
OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND AND
DEFERRED AMOUNTS BY MEASUREMENT YEAR**
Year Ended June 30, 2024

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. CMS reports the HIRF and GIPF 1457 as internal services funds. The retiree benefits provided through HIRF are funded on a pay-as-you-go basis. As such, no funds are being held in a fiduciary capacity thus resulting in the fund being reported as an internal service fund. Voluntary life insurance reported in GIPF 0457 is reported as an account of the General Fund.

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

C. Benefit Provisions

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Nature of Schedules

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

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

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

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 or estimated fiscal year 2024 contributions by fund (and applicable agency) used within the proportionate share calculation for each fund and the respective allocation percentage. Beginning with the fiscal year 2024 Schedules, only those agency/fund combinations required to be reported separately by the respective agency for their required financial reporting or the Illinois Office of the Comptroller for their preparation of the ACFR will be presented separately with all other funds combined and presented in one line labeled "All Others."

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 2024 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.

The General Revenue Fund (GRF) contributions are broken out further between agencies and Universities to account for the special funding situation by subtracting the amount of estimated contribution for the exempt university employees (less reserve payments) from the total GRF contribution.

For the Toll Highway Authority (THA), all “1180” expenditures will be excluded to eliminate timing issues and to eliminate payments for THA current employees that do not relate to SEGIP. Prior to fiscal year 2024, actual amounts billed for Group Insurance costs related to Illinois State Police (ISP) employees were included as those employees were required to be paid through THA payroll. During fiscal year 2025, a new Intergovernmental Agreement was executed between the ISP and THA, moving the requirement to pay for those employees to the ISP. Since the long-term contribution efforts for these employees will shift to the ISP, the related proportionate share of liability, expense, and deferred amounts will be reported under the primary government under the line labeled “All Others” beginning in fiscal year 2024.

THA active/inactive employees do not participate in SEGIP while actively employed by THA but could be eligible to participate at retirement. Prior to January 2023, THA was required to annually contribute a pro rata share of the State's cost for the benefits of their retirees. To account for that anomaly in funding, the FY20 and FY21 OPEB allocation schedules included a section for the THA's separately stated liability, expense, and deferred amounts. The THA's specific separately stated liability, expense, and related deferred amounts were then subtracted from the respective Actuarially reported totals to be allocated to the remaining Funds/entities including the THA's Illinois State Police employee portion. The related statutory language was changed in January 2023 eliminating the need to allocate based on a separately stated liability for the THA. The THA's specific separately stated section will continue to be presented until all prior year deferred amounts are amortized.

Beginning in January 2023, Public Act 102-115 changed the way the THA pays OPEB costs for their employees covered under SEGIP from paying actual retiree costs to paying the cost of retiree coverage per active employee eligible for the SEGIP. Since this new funding method represents the projected long-term contribution effort for THA regular employees, the calculated contributions related to FY24 under this statutory language was used for determining the proportionate share for THA regular employees. Since normal “1180” contributions include both active costs and the retiree coverage costs, the normal “1180” contributions will be converted to an estimated retiree coverage cost by using the estimated retiree rate calculated each year. The fiscal year 2024 retiree rate was 28.73%.

The Total OPEB liability (TOL) was determined by an actuarial valuation performed as of June 30, 2023 and measured as of June 30, 2024. 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 2024 retiree coverage related 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, 2024 as follows:

Description	Amount
Employer Contributions (DOC "1180" SAMS Expenditures)	\$2,572,100,871
Adjustments:	
Actual Amounts Billed to THA for ISP Employees included in "All Others"	3,022,816
University Contributions (University Benefit Analysis)	96,622,940
Estimated Amount for THA Active Employees (Retiree Coverage)	<u>8,858,457</u>
Employer Contributions - before exclusions	2,680,605,084
Excluded Contributions Related to Active Employee costs	(1,835,621,778)
Excluded IL State Toll Highway Revenue	(46,421,649)
Excluded Funds	(48,226,379)
Excluded Misc. amounts	(1,128,612)
Excluded Other Payments	(381,690)
Rounding	<u>(2)</u>
Employer Contributions to be Allocated	<u>\$748,824,974</u>

Adjustments:

Amounts Billed to THA for ISP Employees – Actual group insurance billed amounts to Toll Highway Authority for Illinois State Police employees.

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

Estimated Amount for THA Active Employees (Retiree Coverage)– Estimated FY24 contribution amount under P.A. 102-115.

Excluded Contributions Related to Active Employee Costs – Total "1180" contributions excluded from the allocation relating to Active Employee costs.

Excluded Illinois State Toll Highway Amounts – Total excluded from the allocation relating to Toll Highway reimbursements.

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.

Excluded Other Payments – Excluded payments made under the 1180 detail object code in error.

The detail for the FY 2024 funds excluded from the allocation are as follows:

Fund Number	Fund Name	Agency Number	Employer Paid Contributions
0301	Working Capital Revolving	426	\$ 0
0303	State Garage Revolving	416	3,727,675
0304	Technology Management Revolving	448	28,496,273
0314	Facilities Management Revolving	416	6,805,286
0317	Professional Services	416	5,740,816
0332	Workers' Compensation Revolving	416	131,205
0342	Audit Expense Fund	103	0
0407	Grant Accountability and Transparency Fund	507	347,788
0477	Judges Retirement System	275	131,871
0479	State Employees' Retirement Sys	589	2,570,197
0481	General Assembly Retirement	131	27,161
0529	IL State Board of Investments	555	248,107
			<hr/>
			\$ 48,226,379

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 assets.

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.

The components of OPEB expense are as follows:

Description	Amount
Service Cost	\$ 773,256,556
Interest on the Total OPEB Liability	778,865,053
OPEB Plan Operating Expenses	10,379,554
Recognition of Outflow/(Inflow) due to Liability Experience	(761,811,457)
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(4,495,201,949)</u>
Total OPEB Expense	<u>\$ (3,694,512,243)</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 5.296238 years.

I. Total OPEB Liability

The total OPEB liability for SEGIP for fiscal year 2024 is as follows:

Description	Amount
Total OPEB Liability at June 30, 2023	\$ 17,222,644,937
Total OPEB Expense	(3,694,512,243)
Employer Contributions	(844,272,528)
Change in Liability Experience Outflows/(Inflows) Recognized in Current Liabilities	1,865,392,276
Change in Assumption Updates Outflows/(Inflows) Recognized in Current Liabilities	<u>5,657,341,143</u>
Total OPEB Liability at June 30, 2024	<u>\$ 20,206,593,585</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, 2024, using the current single discount rate of 3.97%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease 2.97%	Current Single Discount Rate Assumption 3.97%	1% Increase 4.97%
<u>\$22,381,870,336</u>	<u>\$20,206,593,585</u>	<u>\$18,339,414,371</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, 2024, 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 2026 decreasing to an ultimate trend rate of 4.25% in 2041.

Healthcare Cost Trend Rates		
1% Decrease(b)	Assumption(a)	1% Increase(c)
\$17,911,076,522	\$20,206,593,585	\$22,996,162,199

- (a) Current healthcare trend rates – Pre-Medicare per capita costs: 10.02% in 2025, 8.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.
- (b) One percentage point decrease in current healthcare trend rates – Pre-Medicare per capita costs: 9.02% in 2025, 7.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 14.00% from 2026 to 2030, 6.00% in 2031 decreasing ratably to an ultimate trend rate of 3.25% in 2041.
- (c) One percentage point increase in current healthcare trend rates – Pre-Medicare per capita costs: 11.02% in 2025, 9.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 16.00% from 2026 to 2030, 8.00% in 2031 decreasing ratably to an ultimate trend rate of 5.25% in 2041.

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, 2024:

Difference between Actual and Expected Experience								
Measurement Year	2017	2018	2019	2020	2021	2022	2023	2024
Amount Established	16,224,332	(1,096,156,816)	69,152,774	239,943,788	97,179,502	(5,726,367,048)	251,329,152	1,103,580,819
Recognition Period	5,448,481	5,138,662	5,145,386	5,129,697	5,187,947	5,276,000	5,266,953	5,296,238
Annual Recognition	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	47,718,131	208,370,700
Amount Recognized								
2017	2,977,772	-	-	-	-	-	-	-
2018	2,977,772	(213,315,609)	-	-	-	-	-	-
2019	2,977,772	(213,315,609)	13,439,764	-	-	-	-	-
2020	2,977,772	(213,315,609)	13,439,764	46,775,431	-	-	-	-
2021	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	-	-	-
2022	1,335,472	(213,315,609)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	-	-
2023	-	(29,578,771)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	47,718,131	-
2024	-	-	1,953,954	46,775,431	18,731,784	(1,085,361,457)	47,718,131	208,370,700
2025	-	-	-	6,066,633	18,731,784	(1,085,361,457)	47,718,131	208,370,700
2026	-	-	-	-	3,520,583	(1,085,361,457)	47,718,131	208,370,700
2027	-	-	-	-	-	(299,559,762)	47,718,131	208,370,700
2028	-	-	-	-	-	-	12,738,498	208,370,700
2029	-	-	-	-	-	-	-	61,727,319
Deferred Balance								
2017	13,246,560	-	-	-	-	-	-	-
2018	10,268,788	(882,841,207)	-	-	-	-	-	-
2019	7,291,016	(669,525,598)	55,713,010	-	-	-	-	-
2020	4,313,244	(456,209,989)	42,273,246	193,168,357	-	-	-	-
2021	1,335,472	(242,894,380)	28,833,482	146,392,926	78,447,718	-	-	-
2022	-	(29,578,771)	15,393,718	99,617,495	59,715,934	(4,641,005,591)	-	-
2023	-	-	1,953,954	52,842,064	40,984,150	(3,555,644,134)	203,611,021	-
2024	-	-	-	6,066,633	22,252,366	(2,470,282,677)	155,892,890	895,210,119
2025	-	-	-	-	3,520,583	(1,384,921,219)	108,174,760	686,839,419
2026	-	-	-	-	-	(299,559,762)	60,456,629	478,468,719
2027	-	-	-	-	-	-	12,738,498	270,098,019
2028	-	-	-	-	-	-	-	61,727,319
2029	-	-	-	-	-	-	-	-

- (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.

Changes in Assumptions								
Measurement Year	2017	2018	2019	2020	2021	2022	2023	2024
Amount Established	(4,805,714,863)	(898,313,224)	1,893,969,860	(3,233,540,523)	(8,722,033,367)	(12,343,588,397)	(616,250,832)	1,162,139,194
Recognition Period	5.448481	5.138662	5.145386	5.129697	5.187947	5.276000	5.266953	5.296238
Annual Recognition	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	(2,339,573,237)	(117,003,291)	219,427,298
Amount Recognized								
2017	(882,028,379)	-	-	-	-	-	-	(882,028,379)
2018	(882,028,379)	(174,814,616)	-	-	-	-	-	(1,056,842,995)
2019	(882,028,379)	(174,814,616)	368,090,919	-	-	-	-	(688,752,076)
2020	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	-	-	-	(1,319,109,098)
2021	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	-	-	(3,000,320,060)
2022	(395,572,968)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	(2,339,573,237)	-	(4,853,437,886)
2023	-	(24,240,144)	368,090,919	(630,357,022)	(1,681,210,962)	(2,339,573,237)	(117,003,291)	(4,424,293,736)
2024	-	-	53,515,265	(630,357,022)	(1,681,210,962)	(2,339,573,237)	(117,003,291)	(4,495,201,948)
2025	-	-	-	(81,755,413)	(1,681,210,962)	(2,339,573,237)	(117,003,291)	(4,000,115,604)
2026	-	-	-	-	(315,978,557)	(645,722,213)	(117,003,291)	(2,553,127,786)
2027	-	-	-	-	-	-	(117,003,291)	(543,298,206)
2028	-	-	-	-	-	-	(31,234,379)	188,192,919
2029	-	-	-	-	-	-	-	65,002,704
Deferred Balance								
2017	(3,923,686,484)	-	-	-	-	-	-	(3,923,686,484)
2018	(3,041,658,105)	(723,498,608)	-	-	-	-	-	(3,765,156,713)
2019	(2,159,629,726)	(548,683,992)	1,525,878,941	-	-	-	-	(1,182,434,777)
2020	(1,277,601,347)	(373,869,376)	1,157,788,022	(2,603,183,501)	-	-	-	(3,096,866,202)
2021	(395,572,968)	(199,054,760)	789,697,103	(1,972,826,479)	(7,040,822,405)	-	-	(8,818,579,509)
2022	-	(24,240,144)	421,606,184	(1,342,469,457)	(5,359,611,443)	(10,004,015,160)	-	(16,308,730,020)
2023	-	-	53,515,265	(712,112,435)	(3,678,400,481)	(7,664,441,924)	(499,247,541)	(12,500,687,116)
2024	-	-	-	(81,755,413)	(1,997,189,519)	(5,324,868,687)	(382,244,251)	(6,843,345,974)
2025	-	-	-	-	(315,978,557)	(2,985,295,450)	(265,240,960)	(723,284,598)
2026	-	-	-	-	-	(645,722,213)	(148,237,670)	(503,857,300)
2027	-	-	-	-	-	-	(31,234,379)	(284,430,002)
2028	-	-	-	-	-	-	-	65,002,704
2029	-	-	-	-	-	-	-	-

- (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, which includes the financial statements of CMS. A copy of the actuarial valuation report will be made available at <http://cgfa.ilga.gov/>.

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS
SCHEDULE OF FINDINGS – PRIOR YEAR FINDINGS NOT REPEATED
For the Year ended June 30, 2024

A. FINDING (Failure to charge and collect accurate Group Insurance Reimbursements)

During the prior year examination, the Department of Central Management Services (Department) charged all State agencies and State Universities (employers) with employees enrolled in the Consumer Driven Health Plan (CDHP) incorrect group insurance reimbursement rates, which resulted in various misstatements in the Schedule of Employer Allocations by Fund, Schedule of University Special Funding Situations, Schedule of Other Post Employment Benefit Amounts by Fund and Schedule of Deferred Amounts by Measurement Year.

During the current examination, our testing indicated the Department charged group insurance reimbursement rates in accordance with published rates. (Finding Code 2023-001)

B. FINDING (Inaccurate and incomplete census data)

During the prior year examination, the Department did not ensure complete and accurate census data was utilized in the Other Post Employment Benefits (OPEB) actuarial valuation.

During the current examination, our testing indicated that the Department ensured that complete and accurate data was sent to the actuary. (Finding Code 2023-002)